

Received _____
Examined _____

U# _____

2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Kernville, Arden, Bodfish, Sq Mtn,
Split Mtn, Southlake, Onyx,
Mtn Shadow Lakeland and

Name of District: Kern River Valley Location: Ponderosa Pine Kern Co.
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, 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, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

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

See Attached 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 Attached 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.



Report Id : CW_W406a
 Schedule A-3A
 Dept : 134 KERN RIVER VALLEY WATER

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	30,987.41	-2,715.84	0.00	0.00	0.00	0.00	28,271.57
3120 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER AND OTHER INTAKES	4,172.19	406.68	0.00	0.00	0.00	0.00	4,578.87
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	1,692,241.35	156,820.44	0.00	0.00	0.00	0.00	1,849,061.79
3160 SUPPLY MAINS	76,769.69	3,069.84	0.00	0.00	0.00	0.00	79,839.53
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	1,804,170.64	157,561.12	0.00	0.00	0.00	0.00	1,961,751.76
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	38,377.50	4,658.40	0.00	0.00	0.00	0.00	43,035.90
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	1,380,324.91	125,189.64	-16,509.36	0.00	0.00	0.00	1,489,005.19
3241 SYS CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3250 OTHER PUMPING PLANT	18,622.81	2,588.84	0.00	0.00	0.00	0.00	21,210.85
TOTAL PUMPING PLANT	1,437,325.22	132,436.08	-16,509.36	0.00	0.00	0.00	1,553,251.94
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	27,047.28	2,980.08	0.00	0.00	0.00	0.00	30,027.36
3320 WATER TREATMENT EQUIPMENT	3,565,192.92	233,492.64	-7,545.48	0.00	0.00	0.00	3,791,140.08
TOTAL WATER TREATMENT EQUIPMENT	3,592,240.20	236,472.72	-7,545.48	0.00	0.00	0.00	3,821,167.44
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	13,534.97	5,227.08	0.00	0.00	0.00	0.00	18,762.05
3420 RESERVOIRS AND TANKS	1,725,126.08	219,139.08	0.00	0.00	0.00	0.00	1,944,265.14
3421 TANK PAINTINGS	274,515.65	51,797.68	-39,581.82	0.00	0.00	0.00	286,721.51
3430 TRANS AND DIST MAINS	1,986,189.42	96,426.00	-4,462.89	0.00	0.00	0.00	2,078,152.53
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	329,492.58	6,576.24	-1,150.13	0.00	0.00	0.00	334,918.69
3460 METERS	124,861.20	-11,583.48	0.00	0.00	0.00	0.00	113,277.72
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	84,462.70	1,837.04	-1,445.51	0.00	0.00	0.00	84,854.23
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	4,538,182.58	369,209.64	-46,640.35	0.00	0.00	0.00	4,860,751.87
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	131,181.57	19,643.04	-15,123.80	0.00	0.00	0.00	135,700.81
3720 OFFICE FURNITURE AND EQUIPMENT	96,813.47	0.00	-5,141.97	0.00	0.00	0.00	91,671.50
3721 OFFICE EQUIPMENT - COMPUTERS	24,302.94	8,832.36	-5,194.57	0.00	0.00	0.00	27,940.73
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	-15,013.76	100,836.07
3730 TRANSPORTATION EQUIPMENT	115,849.83	0.00	0.00	0.00	0.00	0.00	0.00
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	2,679.27
3750 LABORATORY EQUIPMENT	7,750.21	714.48	-5,785.42	0.00	0.00	0.00	10,374.19
3760 COMMUNICATION EQUIPMENT	13,969.25	1,844.76	-5,439.82	0.00	0.00	0.00	16,950.87
3770 POWER OPERATED EQUIPMENT	10,927.11	6,023.76	0.00	0.00	0.00	0.00	120,318.23
3780 TOOLS, SHOP AND GARAGE EQUIP	101,532.14	26,582.52	-510.85	0.00	0.00	-7,285.58	27,307.30
3790 OTHER GENERAL PLANT	25,484.02	1,823.28	0.00	0.00	0.00	0.00	0.00
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	-63,506.66
3900 OTHER TANGIBLE PROPERTY	-63,506.66	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	-22,299.34	470,272.31
TOTAL GENERAL PLANT	464,303.88	65,464.20	-37,196.43	0.00	0.00	-22,299.34	517,483.80
DIST GO PLANT ALLOCATION	475,874.13	120,871.26	-79,528.66	249.90	-66.38	83.55	517,483.80
TOTAL DEPRECIATION	12,312,086.65	1,082,035.02	-187,420.28	249.90	-66.38	-22,215.79	13,184,679.12

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (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).		

KERN RIVER VALLEY		SCHEDULE A-3 Depreciation and Amortization Reserves				2018	
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		379,899.52				
			4,529,948.45	2,014,099.21	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	120,937.89				
			933,572.00				
4	b) Charged to account No. 265		26,535.68				
5	c) Charged to clearing accounts	(G)	151.39				
			0.00				
6	d) Salvage recovered	(G)	96,293.86				
			(96,293.86)				
7	e) All other credits	(G)	3,828,651.01				
			0.00	(B) 120,049.04			
8	Total Credits		4,909,847.97	120,049.04			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	63,489.27				
			48,072.35				
11	b) Cost of removal	(G)	0.00				
			0.00				
12	c) All other debits	(G)	(213.20)		(C) 0.00		
			(377.96)				
13	Total Debits		110,970.46		0.00		
14	Balances in reserves at end of year		9,708,725.48	2,134,148.25	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:		795,160.14				
19	Indicate nature of these items and accounts affected						
20			(See Schedule A-3a opposite)				

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						

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2018
SCHEDULE A-1d
KERN RIVER VALLEY DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2018	Balance 12/31/2017
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 32,939,259.8	\$ 32,188,304.0
4	GENERAL OFFICE PRORATE	\$ 1,567,931.1	\$ 1,384,037.4
5	RATE BASE WRITE-UP (NET)	\$ 505,849.7	\$ 541,262.6
6	PLANT NOT FUNDED BY CALWATER	\$ (2,399,910.9)	\$ (2,399,910.9)
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ 32,613,129.7</u>	<u>\$ 31,713,693.2</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 12,361,890.1	\$ 11,837,347.9
10	GENERAL OFFICE PRORATE	\$ 540,935.7	\$ 470,491.2
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 12,902,825.7</u>	<u>\$ 12,307,839.0</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,442,339.4	\$ 1,088,477.3
14	DEFERRED ITC	\$ 2,824.5	\$ 3,292.5
15	GENERAL OFFICE PRORATE	\$ 180,548.9	\$ 152,018.6
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 1,625,712.9</u>	<u>\$ 1,243,788.5</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 521,244.6	\$ 516,587.1
19	ADVANCES FOR CONSTRUCTION	\$ 11,052.3	\$ 11,983.9
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (90,476.4)	\$ (17,409.9)
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 622,773.3</u>	<u>\$ 545,980.9</u>
22	ADD MATERIALS AND SUPPLIES	\$ 16,347.4	\$ 8,930.2
23	ADD TANK PAINTING	\$ 524,520.9	\$ 383,329.5
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 327,706.2	\$ 317,804.6
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 18,330,392.4</u></u>	<u><u>\$ 18,326,149.1</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		<u>\$ 18,326,149.1</u> \$ -

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 3,863,683.0	\$ 3,275,837.7
29	Purchased Power & Commodity for Resale*	\$ 243,691.8	\$ 218,102.1
30	Meter Revenues: Bimonthly Billing	\$ 1,079,653.2	\$ 1,105,724.7
31	Other Revenues: Flat Rate Monthly Billing	\$ 3,796.0	\$ 1,863.9
32	Total Revenues (Line 30 + Line 31)	<u>\$ 1,083,449.1</u>	<u>\$ 1,107,588.6</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.35%	0.17%
34	5/24 x Line 28 x (100% - Line 33)	\$ 802,113.8	\$ 681,317.7
35	1/24 x Line 28 x Line 33	\$ 564.0	\$ 229.7
36	1/12 x Line 29	\$ 20,307.7	\$ 18,175.2
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 822,985.5	\$ 699,722.6
38	Total Adopted	\$ 327,706.2	\$ 317,804.6

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	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id : CW_W405A
 Bus Unit : CWS

Dept: 134-KERN RIVER VALLEY WATER

Analysis of Utility Plant
 to

Page 30 of 81
 03/05/2019 12:58:32

Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	9,781.24	0.00	0.00	0.00	9,781.24
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	84,536.91	0.00	0.00	0.00	84,536.91
	TOTAL INTANGIBLE PLANT	94,298.15	0.00	0.00	0.00	94,298.15
II. LAND PLANT						
306	LAND AND LAND RIGHTS	432,840.04	6,783.83	0.00	0.00	439,623.87
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	48,846.23	0.00	0.00	0.00	48,846.23
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	11,996.11	0.00	0.00	0.00	11,996.11
316	WELLS	3,597,102.69	0.00	0.00	0.00	3,597,102.69
316	SUPPLY MAINS	149,026.64	0.00	0.00	0.00	149,026.64
	TOTAL SOURCE AND SUPPLY PLANT	3,806,971.67	0.00	0.00	0.00	3,806,971.67
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	136,609.54	26,160.47	0.00	0.00	162,770.01
3211	PAVEMENT	0.00	0.00	0.00	0.00	0.00
324	PUMPING EQUIPMENT	3,438,243.76	83,416.48	-16,509.36	0.00	3,515,150.86
3241	SYS CONTROL COMPUTER EQUIP	242,639.16	0.00	0.00	0.00	242,639.16
325	OTHER PUMPING PLANT	63,906.24	0.00	0.00	0.00	63,906.24
	TOTAL PUMPING PLANT	3,881,398.70	119,576.93	-16,509.36	0.00	3,984,466.27
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	72,684.77	0.00	0.00	0.00	72,684.77
332	WATER TREATMENT EQUIPMENT	6,763,129.17	43,395.96	-7,545.48	0.00	6,788,979.65
	TOTAL WATER TREATMENT EQUIPMENT	6,825,813.94	43,395.96	-7,545.48	0.00	6,861,664.42
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	129,384.15	0.00	0.00	0.00	129,384.15
3411	PAVEMENT	0.00	0.00	0.00	0.00	0.00
342	RESERVOIRS AND TANKS	5,241,001.66	82,111.85	0.00	0.00	5,293,113.61
3421	TANK PAINTINGS	561,688.17	0.00	-39,581.82	0.00	522,106.35
343	TRANS AND DIST MAINS	8,534,813.50	394,421.43	-4,462.89	0.00	8,924,772.04
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	939,465.69	119,993.38	-1,150.13	0.00	1,058,308.94
346	METERS	255,647.43	6,845.78	0.00	0.00	262,393.21
348	HYDRANTS	186,027.98	29,084.45	-1,445.51	0.00	213,666.92
	TOTAL TRANS AND DIST PLANT	15,847,928.59	602,456.89	-46,640.35	0.00	16,403,745.22
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	516,823.54	45,712.30	-15,123.80	0.00	547,512.04
3711	PAVEMENT	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	23,742.83	1,451.19	-5,141.97	0.00	20,052.05
3721	OFFICE EQUIPMENT - COMPUTERS	45,457.52	0.00	-5,194.57	0.00	40,262.95
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	456,918.87	79,021.82	0.00	-40,000.77	495,939.72
374	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00
375	LABORATORY EQUIPMENT	6,785.42	0.00	-5,785.42	0.00	0.00
376	COMMUNICATION EQUIPMENT	24,178.15	0.00	-5,439.82	0.00	18,738.33
377	POWER OPERATED EQUIPMENT	63,878.62	0.00	0.00	0.00	63,878.62
378	TOOLS, SHOP AND GARAGE EQUIP	377,593.13	23,439.97	-510.85	-13,088.60	387,433.65
379	OTHER GENERAL PLANT	29,080.08	0.00	0.00	0.00	29,080.08
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	1,543,558.16	149,625.08	-37,196.43	-53,089.37	1,602,897.44
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	170.34	0.00	0.00	0.00	170.34
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	1,507,626.10	184,377.43	-79,528.66	225.49	1,612,600.36
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,507,696.44	184,377.43	-79,528.66	225.49	1,612,770.70
	TOTAL UTILITY PLANT IN SERVICE	33,940,505.68	1,106,216.22	-187,420.28	-52,863.88	34,806,437.74

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	\$ -	\$ -	\$ -

KRV

SCHEDULE B-1

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	5,315,763	4,971,852	343,910
25		601.2 Industrial Sales	548,365	465,051	83,314
26		601.3 Sales to Public Authorities	115,875	110,470	5,405
27		Sub-Total	<u>5,980,003</u>	<u>5,547,374</u>	<u>432,629</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	2,185	1,758	427
38	605	Public Fire Protection Service	-	-	-
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	(85,529)	41,358	(126,887)
43		Sub-Total	<u>(83,345)</u>	<u>43,116</u>	<u>(126,461)</u>
44		Total Water Service Revenue	<u>5,896,658</u>	<u>5,590,490</u>	<u>306,168</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	2,240	1,420	820
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	18,109	21,778	(3,668)
51		Total Other Water Revenues	<u>20,349</u>	<u>23,198</u>	<u>(2,848)</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	590,310	1,035,442	(445,132)
54		WRAM/MCBA Interest	39,214	16,950	22,263
54		Conservation Revenue Billed	(23,061)	(9,366)	(13,695)
55		Total WRAM Adjustments	<u>606,463</u>	<u>1,043,027</u>	<u>(436,564)</u>
56		Total Operating Revenues	<u>6,523,471</u>	<u>6,656,715</u>	<u>(133,244)</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				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-3

KRV

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	-	-	-	
3	799	Payroll for STI Bonus	9,742	11,573	(1,830)	
5	702	Operation Labor and Expense	-	1,515	(1,515)	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	12,279	10,506	1,773	
8		Maintenance				
9	706	Maint. Supervision and Engineering	2,584	1,213	1,371	
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	963	-	963	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	25,568	24,806	762	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	135,968	76,972	58,996	
24	722	Power Production Labor and Expenses	-	(35,216)	35,216	
26	723	Fuel For Power Production	-	(3,301)	3,301	
27	724	Pumping Labor and Expenses	26,157	14,687	11,469	
28	725	Miscellaneous Expenses	40,476	9,544	30,932	
29	726	Fuel or Power Purchased For Pumping	231,413	218,102	13,311	
30		Maintenance				
31	729	Maint. Supervision and Engineering	50,383	48,869	1,514	
33	730	Maint. Of Structures and Improvements	28	-	28	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	15,433	(22,829)	38,262	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	499,857	306,828	193,029	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	268,347	205,655	62,692	
42	742	Operation Labor and Expenses	90,635	70,861	19,774	
43	743	Miscellaneous Expenses	104,551	123,971	(19,421)	
44	744	Chemicals and Filtering Materials	89,976	139,270	(49,293)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	3,069	99,123	(96,054)	
48	747	Maint. Of Structures and Improvements	753	-	753	
49	748	Maint. Of Water Treatment Equipment	58,546	53,271	5,275	
50		Total Water Treatment Expenses	615,878	692,151	(76,273)	

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				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

KRV

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	19,869		9,292	10,577
5	752	Storage Facilities Expenses	11,304		12,436	(1,132)
7	753	Transmission and Distribution Lines	1,680		6,348	(4,668)
8	754	Meter Expenses	12,978		13,641	(662)
9	755	Customer Installation Expenses	247		222	24
10	756	Miscellaneous	136,119		188,334	(52,216)
11		Maintenance				
12	758	Maint. Supervision and Engineering	40,972		25,660	15,313
14	759	Maint. Of Structures and Improvements	962		-	962
15	760	Maint. Of Reservoirs and Tanks	59,238		30,188	29,050
16	761	Maint. Of Transmission and Distribbut. Mains	39,716		(110,402)	150,118
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	43,378		2,095	41,284
21	764	Maint. Of Meters	41		37	4
22	765	Maint. Of Hydrants	-		-	-
23	766	Maint. Of Miscellaneous Plant	(50)		250	(300)
24		Total Transmission and Distribution Exp.	366,453		178,100	188,353
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	322,275		280,895	41,380
29	772	Meter Reading Expenses	11,674		12,769	(1,096)
30	773	Customer Records and Collection Expenses	56,119		48,804	7,315
32	774	Miscellaneous Customer Accounting Expenses	86,740		84,357	2,383
33	775	Uncollectible Accounts	109,135		82,103	27,032
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	585,942		508,928	77,014
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	-		-	-

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				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

KRV

		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	14,416	(317,447)	331,864
5	792	Office Supplies and Other Expenses	15,507	(5,705)	21,212
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	21,360	16,218	5,143
8	795	Employees Pensions and Benefits	662,146	642,541	19,606
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	401	694	(293)
12	798	Outside Service Employed	-	2,500	(2,500)
14	799	Miscellaneous General Expense	789,404	948,828	(159,424)
15		Maintenance			
16	805	Maintenance of General Plant	2,435	3,125	(689)
17		Total Administrative and General Expenses	1,505,671	1,290,752	214,918
18		VIII. Miscellaneous			
19	811	Rents	4,343	13,192	(8,849)
20	812	Admin. Exp. Transferred	(11,169)	(12,633)	1,464
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(6,826)	559	(7,385)
23		Total Operating Expenses	3,592,542	3,002,124	590,419

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	\$ -	\$ -	\$ -	\$ -	\$ -

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	228,863.62	228,863.62	0.00		
25	State corporate Franchise Tax	(4,059.07)	(4,059.07)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	71,847.20	71,847.20			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	71,200.46	71,200.46			0.00
30	Other Federal Tax					
31	Federal Income Tax	183,296.86	183,296.86			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	30,694.83	30,694.83			
36						
37						
38						
39		581,843.91	581,843.91	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 Kern River								
17	Annual quantities purchased		29			(Unit chosen) ²	Million Gallons		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>									

SCHEDULE D-2 Description of Storage Facilities

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
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	-	-	

Kern River Valley District

2018 - Schedule D-1

Wells							
Station	Unit	Location	Depth (ft)	I.D. Diameter (in)	Production		
					(AF)	(MGals)	Runhours
<u>Kernville/Arden</u>							
014	01	701 Evans Road	565	6	51	17	n/a
017	01	701 Evans Road	450	6	165	54	n/a
018	01	41 Lakeshore Dr.	540	6	14	4	n/a
002	01	Countrywood		6	-	-	n/a
003	01	Countrywood			0	0	n/a
002	01	226 Sirretta	81	10	-	-	n/a
003	01	24 Sirretta	84	10	-	-	n/a
004	01	24 Sirretta	52	10	-	-	n/a
005	01	530 Sirretta	56	10	-	-	n/a
007	01	150 Sirretta	104	8	-	-	n/a
009	01	190 Sirretta	95	10	-	-	n/a
010	01				-	-	n/a
011	01	150 Sirretta	78	10	-	-	n/a
012	01	150 Sirretta	125	12	-	-	n/a
013	01	150 Sirretta	100	8	-	-	n/a
014	01	65 Burlando	100	8	-	-	n/a
015	01	150 Sirretta	150	10	-	-	n/a
016	01	150 Sirretta	150	10	-	-	n/a
001	01	Old State	170	6	-	-	n/a
002	01	605 Old State	295	6	-	-	n/a
002	01	Pinehurst	500	6	-	-	n/a
003	01		460	6	-	-	n/a
<u>Split Mountain</u>							
001	01	121 Cane Peak	258	6	-	-	n/a
002	01	121 Cane Peak	310	8	23	7	n/a
003	01	1989 Evans Road	265	7	-	-	n/a
015	01				5	2	n/a
<u>Southlake</u>							
005	01	Hwy 178	236	12	96	31	n/a
005	02	Hwy 178	110	12	42	14	n/a
007	01	Hwy 178	205	10	63	21	n/a
008	01	Hwy 178	210	10	7	2	n/a
003	01	Squirrel Mountain	428	6	-	-	n/a
005	01	Squirrel Mountain	578	6	-	-	n/a
005	02	Squirrel Mountain		6	-	-	n/a
007	01	Squirrel Mountain	362	6	-	-	n/a
009	01	Squirrel Mountain	650	6	-	-	n/a
010	01	Squirrel Mountain	661	6	-	-	n/a
012	01	Squirrel Mountain	545	8	-	-	n/a

Kern River Valley District

2018 - Schedule D-1

<u>Upper Bodfish</u>							
001	01	19 Sprint Ct.	419	6	-	-	n/a
003	01	19 Sprint Ct.	399	8	-	-	n/a
104	01	Rembach	520	8	9	3	n/a
104	02	Rembach	600	8	29	10	n/a
<u>Lower Bodfish</u>							
005	01	376 Rim Road	190	6	-	-	n/a
005	02	376 Rim Road	190	6	-	-	n/a
008	01	286 Bodfish Cyn Rod	250	8	-	-	n/a
008	02	286 Bodfish Cyn Rod	250	8	52	17	n/a
008	03	286 Bodfish Cyn Rod	250	8	-	-	n/a
013	01	Bodfish Cyn Rod	270	8	23	7	n/a
<u>Lakeland</u>							
001	01	Warren Way			-	-	n/a
003	01				-	-	n/a
004	01	Warren Way	132	6	13	4	n/a
005	01	Warren Way	149	8	7	2	n/a
006	01	Warren Way	570	8	9	3	n/a
007	01				12	4	n/a
<u>Onyx</u>							
001	01	8091 Easy St.			8	3	n/a
002	01	High 178	174	8	-	-	n/a
	005	01			20	6	n/a
Sub Total				646	210	-	
Surface							
Station	Unit			Production		Runhours	
				(AF)	(MGals)		
KRV WTP				88	29	n/a	
Wheeled							
Station	Unit			Production		Runhours	
				(AF)	(MGals)		
Interconnection				90	29	n/a	
District Total				643	209	n/a	

Number of Wells = 56

CALIFORNIA WATER SERVICE COMPANY

KERN RIVER VALLEY AREA

STORAGE FACILITIES - DECEMBER 31, 2018

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Arden				
Evans Road	Sta. 014-Tank 1	System	Steel	300
Windy Hill	Sta. 013-Tank 1	System	Steel	79
Christmas Tree	Sta. 006-Tank 1	System	Steel	42
Countrywood	Sta. 009-Tank 1	System	Steel	40
Countrywood	Sta. 009-Tank 2	System	Steel	21
Nellie Dent	Sta. 011-Tank 1	System	Steel	320
Senjayho Drive	Sta. 002-Tank 2	Well	Steel	50
Oakwood Drive	Sta. 007-Tank 1	System	Steel	42
Upper Juniper Highlands	Sta. 008-Tank 1	System	Steel	42
	9			936
Bodfish				
Dodger	Sta. 010-Tank 1	System	Steel	300
Juniper Hills	Sta. 203-Tank 1	System	Steel	100
Rim Road	Sta. 011-Tank 1	System	Steel	42
Canyon Heights	Sta. 103-Tank 3	System	Steel	42
do.	Sta. 103-Tank 4	System	Steel	150
	Sta. 104 Tank 3		Steel	10
	Sta. 104 Tank 4		Steel	10
	7			654
Kernville				
Grove Park	Sta. 005-Tank 1	System	Steel	300
Pasco	Sta. 006-Tank 1	System	Steel	210
Treatment Plant	Sta. 001-Tank 2	Raw Water	"	6.5
Treatment Plant	Sta. 001-Tank 1	Treatment Plant	Steel	138
Treatment Plant	Sta. 001-Tank 3	Treatment Plant	Steel	400
	Sta. 001-Tank 4	Raw water	Steel	400
	6			1,454.50
Lateland				
Warren Way	Sta. 007-Tank 1	System	Steel	300
Warren Way & Canel St.	Sta. 009-Tank 1	Treatment Plant	Steel	22
Warren Way & Canel St.	Sta. 009-Tank 2	Treatment Plant	Steel	22
	4			344
Mountain Shadows				
Mountain Shadows	Sta. 003-Tank 1	System	Steel	42
So. of Pinehurst Way-off Old State Road	Sta. 006-Tank 3	System	Steel	22
So. of Pinehurst Way-off Old State Road	Sta. 006-Tank 4	System	Steel	22
	3			86
Onyx				
	Sta. 001-Tank 1		Steel	10.5
Coyote	Sta. 003-Tank 2	System	Steel	100
	Sta. 003-Tank 3			100
	3			210.5
Southlake				
Goat Ranch Road	Sta. 001-Tank 1	System	Steel	280
Upper Tank	Sta. 002-Tank 1	System	Steel	100
Upper Tank	Sta. 002-Tank 2	System	Steel	100
	2			480
Squirrel Mountain				
Big Spring	Sta. 005-Tank 1	System	Steel	93
Kissak	Sta. 013-Tank 1	System	Steel	300
Shadow Mountain	Sta. 007-Tank 1	System	Steel	210
	3			603
Split Mountain				
Cane Pike Court	Sta. 001-Tank 1	System	Steel	10
Homestead	Sta. 002-Tank 1	System	Steel	165
Pala	Sta. 004-Tank 1	System	Steel	80
	Sta. 015-Tank 1	System	Steel	50
	3			305
	40		Total District	5,073

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
12/31/2018

Department: 134-KERN RIVER VALLEY WATER CO.

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"							-800			-800
1 - 1/4"										
1 - 1/2"										
2"		12,001		1,710			20,052		6,522	40,285
2-3/8"										
2-1/2"	14,485									14,485
3"	5,208						2,813		8,764	16,785
3-1/2"										
4"	96,029		108				6,500		30,535	133,172
4-1/2"										
5"										
5-1/2"										
6"	115,277		54				32		88,115	203,478
7"										
8"	19,398					3,834	596		23,470	47,298
9"										
10"	1,800									1,800
10-3/4"										
12"										
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	252,197	12,001	162	1,710		3,834	29,193		157,406	456,503

SCHEDULE D-4				
Number of Active Service Connections				
	KERN			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,940	3,918		
Commercial	-			
Industrial	13	15		
Public authorities				
Irrigation	2			
Other (specify)				
Agriculture				
Subtotal	3,955	3,933	-	-
Private fire connections			4	4
Public fire hydrants				
Total	3,955	3,933	4	4

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	4,983	
3/4 - in	11	2,611
1 - in	38	1,813
1 1/2 - in	16	3
2 - in	13	13
3 - in	5	
4 - in	2	3
6 - in		2
Other		6
Misc		6
Total	5,068	4,457

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	_____ 21
3. Used, after repair	_____ -
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 1,102
2. More than 10, but less than 15 years	_____ 523
3. More than 15 years	_____ 3,443

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	11	14	12	15	16	21	23	112
Commercial	4	2	3	2	2	2	3	18
Industrial								-
Public authorities								-
Irrigation								-
Other (specify)								-
								-
Total	15	16	15	17	18	23	26	130

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	26	20	20	18	16	100	212	208	
Commercial	3	4	3	2	2	14	32	29	
Industrial						-	-	-	
Public authorities	1	1				2	2	5	
Irrigation						-	-	-	
Other (specify)						-	-	-	
						-	-	-	
Total	30	25	23	20	18	116	246	242	

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 _____ 5,432

End of Year Balances in Selected Accounts Kern River Valley

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

131	Materials and Supplies	(G)	\$	647
			\$	14,954
				<u>647</u>
				<u>14,954</u>
100-3	Construction Work in Progress	(G)	\$	368,112
			\$	1,121,030
				<u>368,112</u>
				<u>1,121,030</u>
241	Advances for Construction		\$	9,559
				<u>9,559</u>
265	Contributions in Aid of Construction		\$	537,983
				<u>537,983</u>

(G) General Office Allocation

DECLARATION

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

I, the undersigned _____ David B. Healey for Jomathan R Yasin
Name of District Manager or Equivalent (Please Print)
of _____ Kern River Valley _____ District
Name of District
of _____ CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at _____ P O Box 1260 (1738 Lake Isabella Blvd.), Lake Isabella, CA 93240
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

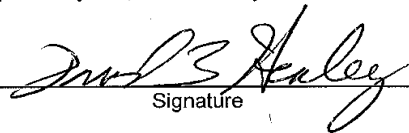
DECLARATION

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

I, the undersigned David B. Healey for Jomathan R Yasin
Name of District Manager or Equivalent (Please Print)
of Kern River Valley District
Name of District
of CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at P O Box 1260 (1738 Lake Isabella Blvd.), Lake Isabella, CA 93240
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

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5