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2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service							
Kern River Valley Water Co.							
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	9,761	-	-	-	\$ 9,761
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	84,537	-	-	-	\$ 84,537
5		Total Intangible Plant	\$ 94,298	\$ -	\$ -	\$ -	\$ 94,298
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 439,459	\$ -	\$ -	\$ -	\$ 439,459
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	48,846	-	-	-	\$ 48,846
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	11,996	-	-	-	\$ 11,996
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,597,103	-	-	-	\$ 3,597,103
16	316	Supply Mains	149,027	-	-	-	\$ 149,027
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,806,972	\$ -	\$ -	\$ -	\$ 3,806,972
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	162,751	5,910	-	-	\$ 168,662
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	3,757,242	403,377	(28,228)	-	\$ 4,132,391
25	325	Other Pumping Plant	63,906	-	-	-	\$ 63,906
26		Total Pumping Plant	\$ 3,983,899	\$ 409,287	\$ (28,228)	\$ -	\$ 4,364,959
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	72,685	-	-	-	\$ 72,685
30	332	Water Treatment Equipment	6,788,707	55,009	(41,328)	-	\$ 6,802,388
31		Total Water Treatment Plant	\$ 6,861,392	\$ 55,009	\$ (41,328)	\$ -	\$ 6,875,073

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

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	129,384	-	-	-	\$ 129,384
34	342	Reservoirs and Tanks	5,814,927	-	(400)	-	\$ 5,814,527
35	343	Transmission and Distribution Mains	8,923,626	251,439	(1,022)	-	\$ 9,174,043
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,057,757	38,134	(98)	-	\$ 1,095,794
38	346	Meters	262,078	12,846	-	-	\$ 274,923
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	213,612	5,838	(91)	-	\$ 219,359
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 16,401,385	\$ 308,257	\$ (1,611)	\$ -	\$ 16,708,031
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	547,155	-	-	-	\$ 547,155
46	372	Office Furniture and Equipment	60,300	-	(10,993)	-	\$ 49,308
47	373	Transportation Equipment	495,940	39,513	(110,597)	-	\$ 424,856
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	18,738	-	-	-	\$ 18,738
51	377	Power Operated Equipment	63,879	-	-	-	\$ 63,879
52	378	Tools, Shop and Garage Equipment	387,434	-	-	(15,114)	\$ 372,320
53	379	Other General Plant	29,080	-	-	-	\$ 29,080
**	380	Leased Property	-	-	-	-	\$ -
***	149310	Non-service Benefit Reg Asset	3,406	10,927.63	-	-	\$ 14,333
****	149316	NS Benefit Reg Asset - Blanket	330	(303.14)	-	-	\$ 27
54		Total General Plant	\$ 1,606,261	\$ 50,138	\$ (121,589)	\$ (15,114)	\$ 1,519,695
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	170	-	-	-	\$ 170
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,463,536	289,623	(36,695)	0.00	1,716,464
60		Total Undistributed Items	\$ 1,463,707	\$ 289,623	\$ (36,695)	\$ -	\$ 1,716,635
61		Total Utility Plant in Service	\$ 34,657,374	\$ 1,112,313	\$ (229,451)	\$ (15,114)	\$ 35,525,122

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

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	Beginning Balance				-
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.

**SCHEDULE A-4
RATE BASE AND WORKING CASH
KERN RIVER VALLEY DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	33,882,661	33,267,510
3		Construction Work in Progress	0	0
4		General Office Prorate	1,716,861	1,463,932
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	452,730	488,143
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	(2,387,171)	(2,399,911)
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	33,665,081	32,819,675
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	13,525,257	12,744,375
10		General Office Prorate	567,850	482,857
11		Total Accumulated Depreciation (=Line 9 + Line 10)	14,093,107	13,227,232
12		Less Other Reserves		
13		Deferred Income Taxes	1,919,989	1,881,913
14		Deferred Investment Tax Credit	1,908	2,376
15		Other Reserves (General Office Prorate)	195,369	184,507
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	2,117,266	2,068,796
17		Less Adjustments		
18		Contributions in Aid of Construction	518,854	537,983
19		Advances for Construction	9,841	9,559
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	528,695	547,542
22		Add Materials and Supplies	16,418	16,189
23		Add Working Capital (Tank Painting)	444,335	514,192
24		Add Working Cash (=Line 37)	850,653	782,370
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	17,793,084	17,774,665
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 Prior years' reports were calculated using a 13-month weighted average				
3 Includes rate base write-up adopted in D.00-05-047				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	4,184,126	3,863,683
29		Purchased Power & Commodity for Resale*	220,876	243,692
30		Meter Revenues: Bimonthly Billing	1,079,134	1,079,653
31		Other Revenues: Flat Rate Monthly Billing	4,091	3,796
32		Total Revenues (=Line 30 + Line 31)	1,083,225	1,083,449
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.38%	0.35%
34		5/24 x Line 25 x (100% - Line 33)	868,400	802,114
35		1/24 x Line 28 x Line 33	658	564
36		1/12 x Line 29	18,406	20,308
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	850,653	782,370
Note: Prior year's calculation of line 34 was corrected in this filing				
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

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

Kern River Valley Water Co.

Line No.	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	13,136,845	2,016,978	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,086,484				
4	(b) Charged to Account 504		88,254			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	13,566				
9	(g) All other credits ¹					
10	Total credits	1,100,050	88,254	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	229,451				
13	(b) Cost of removal	22				
14	(c) All other debits ¹	15,094				
15	Total debits	244,566	-	-	-	-
16	Balance in reserve at end of year	13,992,328	2,105,232	-	-	-
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						

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)

Kern River Valley Water Co.											
Line No.	Acct.	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	28,272	(2,716)	-	-	25,556				
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-				
4	313	Lake, river and Other Intakes	4,579	407	-	-	4,986				
5	314	Springs and Tunnels	-	-	-	-	-				
6	315	Wells	1,849,062	156,820	-	-	2,005,882				
7	316	Supply Mains	79,840	3,070	-	-	82,909				
8	317	Other Source of Supply Plant	-	-	-	-	-				
9		Total Source of Supply Plant	1,961,752	157,581	-	-	2,119,333				
10											
11		II. PUMPING PLANT									
12	321	Structures and Improvements	43,036	4,737	-	-	47,772				
13	322	Boiler Plant Equipment	-	-	-	-	-				
14	323	Other Power Production Equipment	-	-	-	-	-				
15	324	Pumping Equipment	1,489,005	128,097	(28,228)	-	1,588,874				
16	325	Other Pumping Plant	21,211	2,588	-	-	23,799				
17		Total Pumping Plant	1,553,252	135,421	(28,228)	-	1,660,445				
18											
19		III. WATER TREATMENT PLANT									
20	331	Structures and Improvements	30,027	2,980	-	-	33,007				
21	332	Water Treatment Equipment	3,791,140	234,837	(41,328)	-	3,984,649				
22		Total Water Treatment Plant	3,821,167	237,817	(41,328)	-	4,017,657				
23											
24		IV. TRANS. AND DIST. PLANT									
25	341	Structures and Improvements	18,762	5,227	-	-	23,989				
26	342	Reservoirs and Tanks	2,230,987	269,706	(400)	-	2,500,292				
27	343	Transmission and Distribution Mains	2,078,153	101,222	(1,022)	-	2,178,353				
28	344	Fire Mains	-	-	-	-	-				
29	345	Services	334,919	7,408	(98)	-	342,229				
30	346	Meters	113,278	(11,895)	-	18	101,400				
31	347	Meter Installations	-	-	-	-	-				
32	348	Hydrants	84,654	1,880	(91)	-	86,443				
33	349	Other Transmission and Distribution Plant	-	-	-	-	-				
34		Total Transmission and Distribution Plant	4,860,752	373,549	(1,611)	18	5,232,708				
35											

36		V. GENERAL PLANT					
37	371	Structures and Improvements	135,701	20,805	-	-	156,506
38	372	Office Furniture and Equipment	119,612	7,823	(10,993)	-	116,443
39	373	Transportation Equipment	100,836	-	(110,597)	13,001	3,240
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	2,679	-	-	-	2,679
42	376	Communication Equipment	10,374	1,430	-	-	11,804
43	377	Power Operated Equipment	16,951	6,024	-	-	22,975
44	378	Tools, Shop and Garage Equipment	120,318	27,275	-	(15,114)	132,480
45	379	Other General Plant	27,307	1,823	-	-	29,131
46	390	Other Tangible Property	(63,507)	-	-	-	(63,507)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	470,272	65,180	(121,589)	(2,113)	411,750
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	469,650	116,936	(36,695)	545	550,435
49		Total	13,136,845	1,086,484	(229,451)	(1,550)	13,992,328

SCHEDULE B-1
Account 501 - Operating Revenues

Kern River Valley Water Co.

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	5,123,886	5,274,367	(150,481)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	41,712	41,396	317
6		601-3 Industrial Sales	493,836	548,365	(54,529)
7		601-4 Sales to Public Authorities	107,892	115,875	(7,983)
8		Sub-total	5,767,326	5,980,003	(212,676)
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	2,193	2,185	8
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	(6,343)	(85,529)	79,187
26		Sub-total	(4,150)	(83,345)	79,195
27		Total Water Service Revenues	5,763,177	5,896,658	(133,481)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			-
30	611	Miscellaneous Service Revenues	1,090	2,240	(1,150)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	12,297	18,109	(5,813)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	13,387	20,349	(6,963)
36	501	Total operating revenues	5,776,563	5,917,007	(140,444)

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

Kern River Valley Water Co.

Line No.	Acct.	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	13,597	12,279	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		302	2,584	
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			11,560	963	
17	712	Maintenance of supply mains	A			-	-	
18	713	Maintenance of other source of supply plant	A	B		-	-	
19		Total source of supply expense				11,862	3,547	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		243,210	135,968	
23	721	Operation supervision labor and expense			C		-	
24	722	Power production labor and expenses	A			3,554	-	
25	722	Power production labor, expenses and fuel		B			-	
26	723	Fuel for power production	A			764	-	
27	724	Pumping labor and expenses	A	B		25,837	26,157	
28	725	Miscellaneous expenses	A			16,253	40,476	
29	726	Fuel or power purchased for pumping	A	B	C	100,137	146,208	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		41,911	50,383	
32	729	Maintenance of structures and equipment			C		-	
33	730	Maintenance of structures and improvements	A	B		-	28	
34	731	Maintenance of power production equipment	A	B			-	
35	732	Maintenance of power pumping equipment	A	B		13,871	15,433	
36	733	Maintenance of other pumping plant	A	B		-	-	
37		Total pumping expenses				759,958	731,270	

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

Kern River Valley Water Co.

Line No.	Acct.	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		204,409	268,347	(63,938)
41	741	Operation supervision, labor and expenses			C			-
42	742	Operation labor and expenses	A			89,643	90,635	(992)
43	743	Miscellaneous expenses	A	B		115,163	104,551	10,612
44	744	Chemicals and filtering materials	A	B		131,881	89,976	41,905
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		1,813	3,069	(1,256)
47	746	Maintenance of structures and equipment			C			-
48	747	Maintenance of structures and improvements	A	B		-	753	(753)
49	748	Maintenance of water treatment equipment	A	B		5,844	58,546	(52,702)
50		Total water treatment expenses				548,753	615,878	(67,125)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		25,670	19,869	5,801
54	751	Operation supervision, labor and expenses			C			-
55	752	Storage facilities expenses	A			-	11,304	(11,304)
56	752	Operation labor and expenses		B				-
57	753	Transmission and distribution lines expenses	A			7,581	1,680	5,901
58	754	Meter expenses	A			1,156	12,978	(11,822)
59	755	Customer installations expenses	A			-	247	(247)
60	756	Miscellaneous expenses	A			164,315	136,119	28,196
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		18,690	40,972	(22,282)
63	758	Maintenance of structures and plant			C			-
64	759	Maintenance of structures and improvements	A	B		4,442	962	3,480
65	760	Maintenance of reservoirs and tanks	A	B		76,302	59,238	17,064
66	761	Maintenance of trans. and distribution mains	A			42,191	39,716	2,475
67	761	Maintenance of mains		B				-
68	762	Maintenance of fire mains	A					-
69	763	Maintenance of services	A			58,315	43,378	14,936
70	763	Maintenance of other trans. and distribution plant		B				-
71	764	Maintenance of meters	A			-	41	(41)
72	765	Maintenance of hydrants	A			-	-	-
73	766	Maintenance of miscellaneous plant	A			-	(50)	50
74		Total transmission and distribution expenses				398,661	366,453	32,208

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

Kern River Valley Water Co.

Line No.	Acct.	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		206,391	322,275	(115,884)
78	771	Superv., meter read., other customer acct expenses			C			-
79	772	Meter reading expenses	A	B		-	11,674	(11,674)
80	773	Customer records and collection expenses	A			73,573	56,119	17,454
81	773	Customer records and accounts expenses		B				-
82	774	Miscellaneous customer accounts expenses	A			122,093	86,740	35,353
83	775	Uncollectible accounts	A	B	C	79,488	109,135	(29,647)
84		Total customer account expenses				481,544	585,942	(104,397)
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	14,376	14,416	(41)
101	792	Office supplies and other expenses	A	B	C	16,704	15,507	1,196
102	793	Property insurance	A			-	-	-
103	793	Property insurance, injuries and damages		B	C			-
104	794	Injuries and damages	A			16,945	21,360	(4,415)
105	795	Employees' pensions and benefits	A	B	C	560,771	662,146	(101,375)
106	796	Franchise requirements	A	B	C	-	-	-
107	797	Regulatory commission expenses	A	B	C	643	401	242
108	798	Outside services employed	A			2,375	-	2,375
109	798	Miscellaneous other general expenses		B				-
110	798	Miscellaneous other general operation expenses			C			-
111	799	Miscellaneous general expenses	A			977,223	789,404	187,818
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,428	2,435	(7)
114		Total administrative and general expenses				2,428	2,435	(7)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						-
117	811	Rents	A	B	C	320,704	4,343	316,361
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,910)	(11,169)	8,259
119	813	Duplicate charges - Cr.	A	B	C			-
120		Total miscellaneous				317,794	(6,826)	324,620
121		Total operating expenses				3,123,822	2,587,368	536,454

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kern River Valley Water Co. 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	\$ 170,447	\$ 170,447
2	California corporate franchise taxes	\$ 20,396	\$ 20,396			
3	Property taxes	\$ 226,540	\$ 226,540			
4	Other taxes	\$ 152,430	\$ 152,430			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 569,813	\$ 722,243	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1		KRV WTP	KRV WTP						161		
2											
3											
4											
5											
WELLS								Annual Quantities Pumped (AF)	Remarks		
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)					
Arden											
7	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a				Active	
8	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a				Active	
9	018-1	n/a	1510033-043	n/a	n/a	n/a				Active	
Countrywood											
10	002-1	Countrywood	1510033-061	n/a	n/a	n/a				Active	
11	003-1	Countrywood	1500408-001	n/a	n/a	n/a				Inactive	
JWC											
12	001-1	n/a	1500462-001	n/a	n/a	n/a			0	Inactive	
Kernville											
13	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a			0	Inactive	
14	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a			0	Inactive	
15	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a			0	Inactive	
16	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a			0	Inactive	
17	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a			0	Inactive	
18	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a			0	Inactive	
19	010-1	n/a	1510033-009	n/a	n/a	n/a			0	Inactive	
20	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a			0	Inactive	
21	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a			0	Inactive	
22	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a			0	Inactive	
23	014-1	65 Burlando	1510033-013	n/a	n/a	n/a			0	Inactive	
24	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a			0	Inactive	
25	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a			0	Inactive	
Lower Bodfish											
26	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a			0	Inactive	
27	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a			0	Inactive	
28	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a			0	Active	
29	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a			68	Active	
30	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a			0	Inactive	
31	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a			29	Active	
Lakeland											
32	001-1	Warren Way	1510049-001	n/a	n/a	n/a			0	Inactive	
33	003-1	n/a	1510049-002	n/a	n/a	n/a			0	Inactive	
34	004-1	Warren Way	1510049-003	n/a	n/a	n/a			12	Active	
35	005-1	Warren Way	1510049-004	n/a	n/a	n/a			10	Active	
36	006-1	Warren Way	1510049-008	n/a	n/a	n/a			11	Active	
37	007-1	n/a	1510049-014	n/a	n/a	n/a			12	Active	
Onyx											
38	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a			11	Active	
39	002-1	highway 178	1510043-005	n/a	n/a	n/a			0	Active	
40	005-1	178 On Dirt Road 1000' N/O Scd	1510043-004	n/a	n/a	n/a			27	Inactive	
Split Mountain											
41	001-1	n/a	1500407-003	n/a	n/a	n/a			0	Inactive	
42	002-1	n/a	1500407-006	n/a	n/a	n/a			23	Active	
43	003-1	n/a	1500407-002	n/a	n/a	n/a			0	Active	
44	015-1	n/a	1500407-007	n/a	n/a	n/a			7	Active	
Southlake											
45	005-1	Highway 178	1510039-003	n/a	n/a	n/a			109	Active	
46	005-2	Highway 178	1510039-004	n/a	n/a	n/a			38	Active	
47	007-1	Highway 178	1510039-006	n/a	n/a	n/a			81	Active	
48	008-1	Highway 178	1510039-008	n/a	n/a	n/a			0	Active	

	Squirrel Mountain							
49	003-1	n/a	1510039-016	n/a	n/a	n/a	0	Inactive
50	005-1	n/a	1510044-011	n/a	n/a	n/a	0	Inactive
51	005-2	n/a	1510039-011	n/a	n/a	n/a	0	Standby
52	007-1	n/a	1510039-012	n/a	n/a	n/a	0	Inactive
53	009-1	n/a	1510044-022	n/a	n/a	n/a	0	Inactive
54	010-1	n/a	1510039-015	n/a	n/a	n/a	0	Standby
55	012-1	n/a	1510044-024	n/a	n/a	n/a	0	Inactive
	Upper Bodfish							
56	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a	0	Inactive
57	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a	0	Inactive
58	104-1	Rembach	1510026-004	n/a	n/a	n/a	4	Active
59	104-2	Rembach	1510026-005	n/a	n/a	n/a	55	Active

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	Not Applicable						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
17	Annual quantities purchased					(AF)	
Wheeled Water							
18	Purchased from			Interconnection			
19	Annual quantities purchased					17 (AF)	

* 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	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	40	5,073,000	
12	Concrete	-		
13	Total	40	5,073,000	

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,918	3,946	0	0
Commercial (Business)	0	0	0	0
Industrial	15	16		
Public authorities				
Irrigation	0	0		
Other (specify)				
Agriculture	0	0		
Subtotal	3,933	3,962	0	0
Private fire connections			4	4
Public fire hydrants			0	0
Total	3,933	3,962	4	4

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	4,594	
3/4 - in	9	2,604
1 - in	55	1,829
1 1/4 - in		
1 1/2 - in	14	3
2 - in	13	13
2 1/2 - in		
3 - in	2	
4 - in	1	3
6 - in		2
8 - in		
10 - in		
12 - in		
Other		8
Total	4,688	4,462

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	17
3. Used, after repair	-
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,143
2. More than 10, but less than 15 years	350
3. More than 15 years	3,197

SCHEDULE D-7**Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)¹**

Kern River Valley

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Residential	12	13	11	13	15	18	20	103	
Commercial (Business)	2	1	2	2	2	2	3	14	
Industrial								-	
Public authorities								-	
Irrigation								-	
Other (specify)	0	0	0	0	0	1	1	2	
								-	
Total	14	14	13	15	18	21	24	119	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	25	24	20	15	16	100	204	212	
Commercial (Business)	3	3	3	2	2	13	27	32	
Industrial						-	-	-	
Public authorities						-	-	2	
Irrigation						-	-	-	
Other (specify)	1	1	1	1	0	4	6	-	
						-	-	-	
Total	29	28	24	18	18	117	237	246	

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 _____ 5,429

End of Year Balances in Selected Accounts

Kern River Valley Water Co.

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

131	Materials and Supplies	\$	<u>16,161.74</u>
100-3	Construction Work in Progress	\$	<u>1,939,471.84</u>
241	Advances for Construction	\$	<u>9,840.97</u>
265	Contributions in Aid of Construction	\$	<u>(518,853.69)</u>

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 books, papers

Vice President and Corporate Controller

Title (Please Print)


Signature

408-367-8523

Telephone Number

March 16, 2020

Date

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