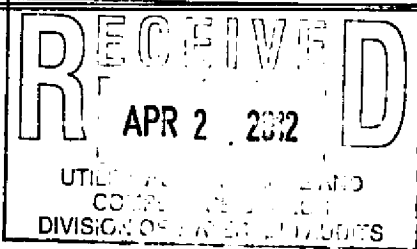


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2011
 ANNUAL REPORT
 OF
 DISTRICT WATER SYSTEM OPERATIONS
 OF
 CALIFORNIA WATER SERVICE COMPANY
 1720 North First Street
 SAN JOSE, CALIFORNIA 95112-4598

Name of District: Selma Location: Selma Fresno
(TOWN OR CITY) (County)

TO THE
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA
 FOR THE
 YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

TABLE OF CONTENTS

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



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

ANALYSIS OF UTILITY PLANT
 December/31/2011

Page No. 17
 Run Date: 3/1/2012
 Run Time: 2:33:14PM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	288,375.38	20,000.00			308,375.38
	TOTAL INTANGIBLE PLANT	288,375.38	20,000.00			308,375.38
II. LAND PLANT						
306	LAND AND LAND RIGHTS	570,400.27			-155.00	570,245.27
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	1,014,313.50		-3,936.61		1,010,376.89
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,014,313.50		-3,936.61		1,010,376.89
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,264,682.38	5,044.99	-4,061.34		1,265,666.03
3211	PAVEMENT	1,898.82				1,898.82
324	PUMPING EQUIPMENT	2,915,627.65	247,678.08	-61,877.14		3,101,428.59
3241	SYS CONTROL COMPUTER EQUIP	291,179.39	215,409.07			506,588.46
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	4,473,388.24	468,132.14	-65,938.48		4,875,581.90
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	348,919.88		-10,349.30		338,570.58
	TOTAL WATER TREATMENT PLANT	348,919.88		-10,349.30		338,570.58
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	16,425.43				16,425.43
342	RESERVOIRS AND TANKS	1,394,219.93				1,394,219.93
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	8,321,202.54	443,133.45	-17,072.98		8,747,263.01
344	FIRE MAINS	0.00				0.00
345	SERVICES	3,449,190.39	494,160.13	-2,700.68	4,268.57	3,944,918.41
346	METERS	535,725.69	61,406.57	-3,895.94		593,236.32
348	HYDRANTS	1,372,501.78	10,692.15	-30.66	77,572.62	1,460,735.89
	TOTAL TRANS AND DIST PLANT	15,089,265.76	1,009,392.30	-23,700.26	81,841.19	16,156,798.99
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	108,875.79	92,982.86			201,858.65
3711	PAVEMENT	29,483.96				29,483.96
3720	OFFICE FURNITURE AND EQUIPMENT	87,702.43				87,702.43
3721	OFFICE EQUIPMENT - COMPUTERS	20,757.09	121.33			20,878.42
3722	COMPUTER SOFTWARE	9,904.61				9,904.61
373	TRANSPORTATION EQUIPMENT	156,447.29				156,447.29
374	STORES EQUIPMENT	31,841.75				31,841.75
375	LABORATORY EQUIPMENT	936.19				936.19
376	COMMUNICATION EQUIPMENT	32,129.24				32,129.24
377	POWER OPERATED EQUIPMENT	827.36				827.36
378	TOOLS, SHOP AND GARAGE EQUIP	84,944.41				84,944.41
379	OTHER GENERAL PLANT	1,081.45				1,081.45
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	564,931.57	93,104.19			658,035.76
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	629,695.84	225,605.44	-81,919.54	59.89	773,441.62
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	629,695.84	225,605.44	-81,919.54	59.89	773,441.62
	TOTAL UTILITY PLANT IN SERVICE	22,979,290.44	1,816,234.07	-185,844.19	81,746.08	24,691,426.39

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2011
SCHEDULE A-1d
SELMA DISTRICT RATE BASE AND WORKING CASH

Page 3

Line No.	Title of Account	Balance 12/31/2011	Balance 12/31/2010
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 22,932,374.4	\$ 22,142,413.3
4	GENERAL OFFICE PRORATE	\$ 746,953.3	\$ 692,946.1
5	RATE BASE WRITE-UP	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ 23,679,327.7</u>	<u>\$ 22,835,359.4</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 5,943,613.3	\$ 5,417,981.3
10	GENERAL OFFICE PRORATE	\$ 311,996.6	\$ 298,292.4
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 6,255,609.9</u>	<u>\$ 5,716,273.8</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,488,379.8	\$ 1,509,998.0
14	DEFERRED ITC	\$ 22,832.7	\$ 23,240.0
15	GENERAL OFFICE PRORATE	\$ 59,948.4	\$ 12,182.3
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 1,571,161.0</u>	<u>\$ 1,545,420.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 1,445,643.1	\$ 1,313,253.8
19	ADVANCES FOR CONSTRUCTION	\$ 3,747,567.1	\$ 3,518,599.8
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 520,054.2	\$ 566,452.0
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 4,673,155.9</u>	<u>\$ 4,263,401.8</u>
22	ADD MATERIALS AND SUPPLIES	\$ 185,560.0	\$ 178,636.0
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 196,392.9	\$ 76,600.0
24	TOTAL DISTRICT RATE BASE	<u>\$ 11,561,353.9</u>	<u>\$ 11,565,499.7</u>
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

26 DETERMINATION OF OPERATIONAL CASH REQUIREMENT

27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 1,919,071.7	\$ 1,618,047.8
28	Purchased Power & Commodity for Resale*	\$ 353,772.1	\$ 374,992.3
29	Meter Revenues: Bimonthly Billing	\$ 511,877.8	\$ 341,284.4
30	Other Revenues: Flat Rate Monthly Billing	\$ 137,718.7	\$ 115,609.6
31	Total Revenues (Line 30 + Line 31)	<u>\$ 649,396.5</u>	<u>\$ 456,894.0</u>
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	21.21%	25.30%
33	5/24 x Line 28 x (100% - Line 33)	\$ 315,018.9	\$ 251,797.3
34	1/24 x Line 28 x Line 33	\$ 16,957.5	\$ 17,059.2
35	1/12 x Line 29	\$ 29,481.0	\$ 31,249.4
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 361,457.5	\$ 300,105.9
37	Total Adopted	\$ 196,392.9	\$ 76,600.0

SCHEDULE A-3

SELMA

Depreciation and Amortization Reserves

2011

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)	248,268.82			
		5,600,657.15	57,383.42	0.00	0.00
Add: Credits to reserves during year					
a) Charged to account No. 503	(G)	70,198.73			
		583,174			
b) Charged to account No. 265		53,110.26			
c) Charged to clearing accounts	(G)	3,072.79			
		16,755.48			
d) Salvage recovered	(G)	0.00			
		0.00			
e) All other credits	(G)	(5,703.67)			
		0.00	(B) 29,848.78		
Total Credits		720,607.59	29,848.78		
Deduct: Debits to reserves during year					
a) Book cost of property retires	(G)	81,919.54			
		103,924.65			
b) Cost of removal	(G)	4,471.72			
		75,501.24			
c) All other debits	(G)	(18.49)		(C) 0.00	
		(7,147.06)			
Total Debits		258,651.60		0.00	
Balances in reserves at end of year		6,310,881.96	87,232.20	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 504 (G) General Office Allocation

(C) Amortization charged to 537

Report depreciation in Federal Tax Return for year: **1,053,250.00**

Indicate nature of these items and accounts affected

(See Schedule A-3a opposite)



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: SELMA

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	457,672.13	20,894.88	-3,936.61	0.00	-13,916.25	0.00	460,714.15
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	457,672.13	20,894.88	-3,936.61	0.00	-13,916.25	0.00	460,714.15
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	287,559.28	40,910.52	-4,061.34	0.00	-14,151.85	0.00	310,256.61
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	505,924.21	67,059.48	-61,877.14	0.00	-44,793.26	0.00	466,313.29
3241 SYSTEM CONTROL COMPUTER EQUIP	16,775.99	6,697.08	0.00	0.00	0.00	0.00	23,473.07
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	810,259.48	114,667.08	-65,938.48	0.00	-58,945.11	0.00	800,042.97
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	223,610.72	6,769.08	-10,349.30	0.00	0.00	0.00	220,030.50
TOTAL WATER TREATMENT PLANT	223,610.72	6,769.08	-10,349.30	0.00	0.00	0.00	220,030.50
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	3,414.55	1,514.40	0.00	0.00	0.00	0.00	4,928.95
3420 RESERVOIRS AND TANKS	133,549.18	30,672.84	0.00	0.00	0.00	0.00	164,222.02
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	2,070,389.67	219,679.80	-17,072.98	0.00	0.00	0.00	2,272,996.49
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	929,030.43	197,192.52	-2,700.68	0.00	-3,232.75	0.00	1,120,289.52
3460 METERS	180,330.40	17,196.84	-3,895.94	7,147.06	592.87	0.00	201,371.23
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	480,513.87	24,567.84	-30.66	0.00	0.00	0.00	505,051.05
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	3,797,228.10	490,824.24	-23,700.26	7,147.06	-2,639.88	0.00	4,268,859.26
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	91,553.03	5,091.72	0.00	0.00	0.00	0.00	96,644.75
3720 OFFICE FURNITURE AND EQUIP	48,525.60	-1,078.68	0.00	0.00	0.00	0.00	47,446.92
3721 OFFICE EQUIPMENT - COMPUTERS	17,379.53	-2,347.68	0.00	0.00	0.00	0.00	15,031.85
3722 OFFICE EQUIPMENT - SOFTWARE	939.00	-1,120.20	0.00	0.00	0.00	0.00	-181.20
3730 TRANSPORTATION EQUIPMENT	54,474.35	16,755.48	0.00	0.00	0.00	0.00	71,229.83
3740 STORES EQUIPMENT	20,839.00	401.16	0.00	0.00	0.00	0.00	21,240.16
3750 LABORATORY EQUIPMENT	0.00	75.00	0.00	0.00	0.00	0.00	75.00
3760 COMMUNICATION EQUIPMENT	52,216.18	-809.64	0.00	0.00	0.00	0.00	51,406.54
3770 POWER OPERATED EQUIPMENT	1,185.24	-56.04	0.00	0.00	0.00	0.00	1,129.20
3780 TOOLS, SHOP AND GARAGE EQUIP	24,774.79	4,790.88	0.00	0.00	0.00	0.00	29,565.67
3790 OTHER GENERAL PLANT	0.00	186.96	0.00	0.00	0.00	0.00	186.96
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	311,886.72	21,888.96	0.00	0.00	0.00	0.00	333,775.68
GO PLANT ALLOCATION	248,268.82	65,563.35	-81,919.34	18.49	-4,471.72	0.00	227,459.40
TOTAL DEPRECIATION	5,848,925.97	720,607.59	-185,844.19	7,165.55	-79,972.96	0.00	6,310,881.96

OPERATING REVENUES - CLASS A WATER			UTILITIES		
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	2,301,887.54	1,646,857.38	655,030.16
25		601.2 Industrial Sales	47,247.67	33,715.51	13,532.16
26		601.3 Sales to Public Authorities	226,194.47	178,862.27	47,332.20
27		Sub-Total	2,575,329.68	1,859,435.16	715,894.52
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	1,575,996.46	1,329,419.05	246,577.41
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	1,575,996.46	1,329,419.05	246,577.41
34	603	603.1 Metered Sales, Irrigation Customers	0.00	(223.82)	223.82
		Sub-Total	0.00	(223.82)	223.82
37	604	Private Fire Protection Service	43,564.01	32,936.37	10,627.64
38	605	Public Fire Protection Service	8,072.52	6,240.00	1,832.52
39	606	Sales To Other Water Utilities For Resale	(626.95)	(23,376.25)	22,749.30
42	609	Other Sales or Service	10,475.14	6,255.48	4,219.66
43		Sub-Total	61,484.72	22,055.60	39,429.12
44		Total Water Service Revenue	4,212,810.86	3,210,685.99	1,002,124.87
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	23,615.00	17,220.00	6,395.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	21,689.45	5,545.97	16,143.48
51		Total Other Water Revenues	45,304.45	22,765.97	22,538.48
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	401,021.97	201,036.85	199,985.12
54		WRAM/MCBA Interest	647.01	532.55	114.46
54		Conservation Revenue Billed	(78,044.73)	0.00	(78,044.73)
55		Total WRAM Adjustments	323,624.25	201,569.41	122,054.85
52		Total Operating Revenues	4,581,739.56	3,435,021.37	1,146,718.20

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)			
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	9,710.96		10,125.73	(414.77)
5	702	Operation Labor and Expense	2,841.99		1,585.23	1,256.76
6	703	Miscellaneous Expense	0.00		0.00	0.00
7	704	Purchased Water	0.00		0.00	0.00
8		Maintenance				
9	706	Maint. Supervision and Engineering	10,415.68		10,832.15	(416.47)
11	707	Maint. Of Structures and Improvements	0.00		0.00	0.00
12	708	Maint. Of Reservoirs	0.00		0.00	0.00
14	709	Maint. Of Lake, River other Intakes	0.00		0.00	0.00
15	710	Maint. Of Springs and Tunnels	0.00		0.00	0.00
16	711	Maint. Of Wells	25,101.96		19,009.47	6,092.49
17	712	Maint. Of Supply Mains	0.00		0.00	0.00
18	713	Maint. Of Other Source of Supply Plant	0.00		0.00	0.00
19		Total Source of Supply Expenses	48,070.59		41,552.58	6,518.01
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	9,902.18		10,468.24	(566.06)
24	722	Power Production Labor and Expenses	0.00		0.00	0.00
26	723	Fuel For Power Production	0.00		0.00	0.00
27	724	Pumping Labor and Expenses	66,659.35		66,032.09	627.26
28	725	Miscellaneous Expenses	32,629.98		31,065.64	1,564.34
29	726	Fuel or Power Purchased For Pumping	353,772.06		376,538.67	(22,766.61)
30		Maintenance				
31	729	Maint. Supervision and Engineering	9,990.65		10,832.15	(841.50)
33	730	Maint. Of Structures and Improvements	6,055.73		3,061.93	2,993.80
34	731	Maint. Of Power Production Equipment	0.00		0.00	0.00
35	732	Maint. Of Pumping Equipment	46,810.98		31,705.87	15,105.11
36	733	Maint. Of Other Pumping Equipment	0.00		293.20	(293.20)
37		Total Pumping Expenses	525,820.93		529,997.79	(4,176.86)
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	4,143.17		10,125.73	(5,982.56)
42	742	Operation Labor and Expenses	38,455.57		47,831.81	(9,376.24)
43	743	Miscellaneous Expenses	5,240.72		4,878.84	361.88
44	744	Chemicals and Filtering Materials	19,024.53		20,852.41	(1,827.88)
45		Maintenance				
46	746	Maint. Supervision and Engineering	0.00		0.00	0.00
48	747	Maint. Of Structures and Improvements	0.00		0.00	0.00
49	748	Maint. Of Water Treatment Equipment	13,203.04		14,866.62	(1,663.58)
50		Total Water Treatment Expenses	80,067.03		98,555.41	(18,488.38)

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	9,261.28	10,125.73	(864.45)	
5	752	Storage Facilities Expenses	8,521.36	9,149.44	(628.08)	
7	753	Transmission and Distribution Lines	14,633.07	16,677.91	(2,044.84)	
8	754	Meter Expenses	30,768.70	36,901.24	(6,132.54)	
9	755	Customer Installation Expenses	151.18	165.65	(14.47)	
10	756	Miscellaneous	27,528.50	28,831.73	(1,303.23)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	2,310.05	5,254.33	(2,944.28)	
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00	
15	760	Maint. Of Reservoirs and Tanks	1,051.37	2,056.04	(1,004.67)	
16	761	Maint. Of Transmission and Distribbut. Mains	102,419.09	16,093.28	86,325.81	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	35,115.99	60,170.32	(25,054.33)	
21	764	Maint. Of Meters	8,596.89	15,678.97	(7,082.08)	
22	765	Maint. Of Hydrants	2,799.25	12,809.66	(10,010.41)	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	243,156.73	213,914.30	29,242.43	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	18,688.06	10,832.15	7,855.91	
29	772	Meter Reading Expenses	79,670.37	63,773.65	15,896.72	
30	773	Customer Records and Collection Expenses	238,925.17	226,117.17	12,808.00	
32	774	Miscellaneous Customer Accounting Expenses	241,054.67	62,415.09	178,639.58	
33	775	Uncollectible Accounts	14,125.46	11,827.07	2,298.39	
34		Total Customer Accounts Expense	592,463.73	374,965.13	217,498.60	
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	0.00	0.00	0.00	

LN		ACCT		OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)		INCREASE	
NO		NO		AMOUNT		AMOUNT		(DECREASE)	
		ACCOUNT		CURRENT YEAR		PRIOR YEAR		(D)	
		(A)		(B)		(C)			
1		VII. Administrative And General Expenses							
2		Operation							
3	791	Administrative and General Salaries		126.66		593.34		(466.68)	
5	792	Office Supplies and Other Expenses		14,568.13		8,541.41		6,026.72	
6	793	Property Insurance		108.00		118.00		(10.00)	
7	794	Injuries and Damages		26,601.59		25,837.40		764.19	
8	795	Employees Pensions and Benefits		43,982.64		41,375.88		2,606.76	
9	796	Franchise Requirements		0.00		0.00		0.00	
11	797	Regulatory Commission Expenses		145.12		(512.22)		657.34	
12	798	Outside Service Employed		1,360.79		174.10		1,186.69	
14	799	Miscellaneous General Expense		12,499.09		33,135.07		(20,635.98)	
15		Maintenance							
16	805	Maintenance of General Plant		0.00		0.00		0.00	
17		Total Administrative and General Expenses		99,392.02		109,262.98		(9,870.96)	
18		VIII. Miscellaneous							
19	811	Rents		32,840.00		32,180.00		660.00	
20	812	Admin. Exp. Transferred		(1,048.37)		(818.97)		(229.40)	
20		Admin. Exp. Transferred - General Office		261,357.10		255,129.67		6,227.44	
21	813	Duplicate Charges - CR		0.00		0.00		0.00	
22		Total Miscellaneous		293,148.73		286,490.70		6,658.04	
23		Total Operating Expenses		1,882,119.76		1,654,738.89		227,380.88	

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	111,284.59	111,284.59	0.00		
25	State corporate Franchise Tax	33,311.50	33,311.50			
26	State Unemployment Tax	2,968.00	2,571.46			396.54
27	Other State and Local Taxes	127,925.43	127,925.43			
28	Federal Unemployment Tax	448.00	388.15			59.85
29	FICA	38,823.44	33,023.34			5,800.10
30	Other Federal Tax					
31	Federal Income Tax	247,861.55	247,861.55			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	23,269.18	23,269.18			
36						
37						
38						
39		585,891.69	579,635.20	0.00	0.00	6,256.49

SEL

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
		Location	Number					
6								
7								
8								
9								
10								

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

Purchased Water for Resale			
16	Purchased from	Not Applicable	
17	Annual quantities purchased	(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 42,580 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		See Attached Schedule	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

SELMA DISTRICT

WELL PRODUCTION - YEAR 2011

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2011 M.G.</u>	<u>2011 A.F.</u>	<u>HOURS</u>
Tucker & Orange	4-03	14	264	55.7	171.0	1,374
Wilson & Nebraska	6-01	14	294	140.9	432.3	3,312
Stillman & Orange	7-01	14	190	37.4	114.8	1,677
McCall & Nebraska	8-01	12	228	4.0	12.4	109
Sylvia & North	10-01	14	306	0.0	0.0	0
Aspen & D	11-01	16-12	287	136.9	420.1	3,248
E/S Mitchell S/O Nebraska	12-01	16	316	163.7	502.3	2,835
Wright & Goldbridge	13-02	14	560	283.3	869.5	5,181
Mitchell Street	14-01	30-16	299	295.8	907.9	8,298
Front & Whitson	15-01	16	300	0.0	0.0	0
So. Leonard Ave. S/O Dinuba Ave.	16-03	16	582	125.5	385.1	2,317
E/O Shaft Ave. N/O Dinuba Ave.	17-01	14	260	175.1	537.3	1,480
1161 Mill Street, Lot 21	18-01	16	570	94.4	289.7	2,126
Young Street N/O North Street	19-01	16	620	238.8	733.0	3,297
3185 Stillman Street	<u>20-01</u>		670	170.0	<u>521.6</u>	2,702
GRAND TOTAL	15			1,921.5	5,897.0	37,955

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2011

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
	Sta. 020 Tank 1	Wells	Steel	1,000
	Sta. 021 Tank 1	Wells	Steel	1,000
Total	2		Total District	2,000

SEL

SCHEDULE D-3 Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING								
		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

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

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING - Continued						Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20		
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

California Water Service Company
Supply And Distributions Mains
12/31/2011

Department: 117-SELMA

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"										
1 - 1/4"										
1 - 1/2"										
2"					1,624		1,417			3,041
2-3/8"							115			115
2-1/2"								103		103
3"					299		318			617
3-1/2"					768		5,945	208		69,502
4"	25,603	36,978					4,095			4,095
4-1/2"										
5"										
6-1/2"					1,801		5,213	11,003	17,068	116,908
6"	71,829	9,994								
7"					1,029	60	5,768	9,098	94,999	200,042
8"	79,498	9,590								
9"										
10"										
10-3/4"										
12"	14,646	960				712	120	37,409	6,822	60,669
12-3/4"										
14"						60				60
15"										
16"								398		398
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	191,576	57,522			5,521	832	23,094	58,116	118,889	455,550

SCHEDULE D-4 Selma
Number of Active Service Connections

	Metered- Dec. 31		Flat Rate- Dec. 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	3381	3742	2530	2167
Industrial	20	20		
Public Authorities	122	115		
Irrigation				
Other (specify)	9	6		
Sub-Total	3532	3883	2530	2167
Private Fire Connections			73	74
Public Fire Connections			613	612
Totals	3532	3883	3216	2853

SELMA

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	3,527	
3/4 - in.		3,212
1 - in.	362	2,752
1 1/4 - in.		
1 1/2 - in.	69	8
2 - in.	199	210
2 1/2 - in.		
3 - in.	35	3
4 - in.	14	58
5 - in.		
6 - in.	4	40
8 - in.		35
10 - in.		2
12 - in.		2
16 - in.		
18 - in.		
other		1
misc		
Totals	4,210	6,323

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	0
3. Used, after repair	13
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	2,187
2. More than 10, but less than 15 years	555
3. More than 15 years	1,394

Selma		SCHEDULE D-7								
		Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)								
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Dec			
Commercial	60	55	60	75	103	128		481	1239	1209
Industrial	1	1	1	2	2	3		10	28	26
Public Authority	3	3	4	6	9	16		41	134	151
Irrigation								0	0	0
Other water utilities								0	0	0
Reclaimed								0	0	0
Other		1	1	2		1		5	5	2
Total	64	60	66	85	114	148		537	1406	1388
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	156	146	162	123	96	75		758	1239	1209
Industrial	3	4	4	3	2	2		18	28	26
Public Authority	18	19	23	16	11	6		93	134	151
Irrigation								0	0	0
Other water utilities								0	0	0
Reclaimed								0	0	0
Other								0	5	2
Total	177	169	189	142	109	83		869	1406	1388
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 23,531										

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	519.92
		171,438.31
100.3. Construction work in progress	(G)	12,132.54
		1,108,632.76
241. Advances for construction		-3,695,129.51
265. Contributions in aid of construction		-1,768,194.88

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Scott Bailey

Address 2042 2nd Street, Selma, CA 93662

Telephone 559-734-6734

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2011 to December 31, 2011.

Selma



Signature

Controller

Title

MAR 26 2012

Date

INDEX

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