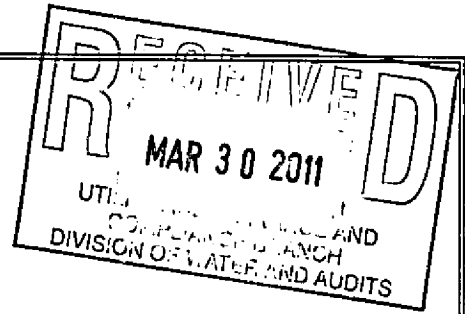


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2010  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Visalia Location: Visalia Tulare  
(TOWN OR CITY) (County)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	1,687.00				1,687.00
302	FRANCHISES AND CONSENTS	1,190.50				1,190.50
303	OTHER INTANGIBLE PLANT	182,881.44				182,881.44
	TOTAL INTANGIBLE PLANT	185,758.94				185,758.94
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	1,770,069.58	275,835.21			2,045,904.79
<b>III. SOURCE OF SUPPLY PLANT</b>						
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	4,570,996.04	516,280.11			5,087,276.15
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	4,570,996.04	516,280.11			5,087,276.15
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	3,020,461.96	1,011,292.07			4,031,754.03
3211	PAVEMENT	91,447.66	82,075.29			173,522.95
324	PUMPING EQUIPMENT	8,459,763.95	1,061,103.65	-201,898.83		9,318,968.77
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	11,571,673.57	2,154,471.01	-201,898.83		13,524,245.75
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	253,689.78				253,689.78
332	WATER TREATMENT EQUIPMENT	2,289,192.84	12,975.13	-2,804.93		2,299,363.04
	TOTAL WATER TREATMENT PLANT	2,542,882.62	12,975.13	-2,804.93		2,553,052.82
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	2,516.19				2,516.19
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	406,122.57	794,277.09			1,200,399.66
3421	TANK PAINTING	138,761.20				138,761.20
343	TRANS AND DIST MAINS	57,493,452.36	3,058,325.30	-4,489.83		60,547,287.83
344	FIRE MAINS	0.00				0.00
345	SERVICES	20,106,967.24	5,083,965.72	-6,574.61	-144,971.72	25,039,386.63
346	METERS	3,787,775.13	1,744,561.22			5,532,336.35
348	HYDRANTS	8,273,098.33	312,626.86	-5,237.09	269,882.30	8,850,370.40
	TOTAL TRANS AND DIST PLANT	90,208,693.02	10,993,756.19	-16,301.53	124,910.58	101,311,058.26
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	1,421,917.27	72,921.88			1,494,839.15
3711	PAVEMENT	4,180.86	37,741.00			41,921.86
3720	OFFICE FURNITURE AND EQUIPMENT	89,121.90	42,796.32			131,918.22
3721	OFFICE EQUIPMENT - COMPUTERS	25,895.47	1,869.20	-1,026.14		26,738.53
3722	COMPUTER SOFTWARE	0.00	59,910.13			59,910.13
373	TRANSPORTATION EQUIPMENT	1,256,954.22	53,559.89	-64,693.03		1,245,821.08
374	STORES EQUIPMENT	18,025.05				18,025.05
375	LABORATORY EQUIPMENT	726.21				726.21
376	COMMUNICATION EQUIPMENT	77,284.63	4,575.65			81,860.28
377	POWER OPERATED EQUIPMENT	21,565.95	27,018.32			48,584.27
378	TOOLS, SHOP AND GARAGE EQUIP	600,791.57	12,094.55			612,886.12
379	OTHER GENERAL PLANT	3,432.23				3,432.23
380	LEASED PROPERTY	639,938.00				639,938.00
	TOTAL OTHER GENERAL PLANT	4,159,833.36	312,486.94	-65,719.17		4,406,601.13
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	521.62				521.62
391	UTILITY PLANT PURCHASED	12,958.08				12,958.08
	DIST GO PLANT ALLOCATION	3,382,159.16	446,877.79	-395,749.18	1,082.15	3,434,369.92
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	3,395,638.86	446,877.79	-395,749.18	1,082.15	3,447,849.62
	TOTAL UTILITY PLANT IN SERVICE	118,405,545.99	14,712,682.38	-682,473.64	125,992.73	132,561,747.46

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2010**  
**SCHEDULE A-1d**  
**VISALIA DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2010	Balance 12/31/2009
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 119,892,207.9	\$ 106,306,812.4
3	CONSTRUCTION WORK IN PROGRESS	\$ -	\$ -
4	GENERAL OFFICE PRORATE	\$ 3,811,203.7	\$ 4,100,175.1
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)	\$ 123,703,411.5	\$ 110,406,987.5
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 29,564,174.2	\$ 26,813,149.1
10	GENERAL OFFICE PRORATE	\$ 1,640,608.4	\$ 1,800,773.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 31,204,782.6	\$ 28,613,922.7
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 6,817,829.2	\$ 6,222,605.0
14	DEFERRED ITC	\$ 99,428.6	\$ 100,781.6
15	OTHER RESERVES	\$ (5,387,947.7)	\$ (4,930,853.0)
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 1,529,310.1	\$ 1,392,533.6
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 9,052,378.1	\$ 7,730,989.8
19	ADVANCES FOR CONSTRUCTION	\$ 38,175,293.0	\$ 39,625,092.4
20	OTHER		
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 + Line 20)	\$ 47,227,671.1	\$ 47,356,082.1
22	ADD MATERIALS AND SUPPLIES	\$ 526,188.9	\$ 335,350.0
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 371,300.0	\$ 371,300.0
24	TOTAL DISTRICT RATE BASE	\$ 44,639,136.6	\$ 33,751,099.1
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)	\$ 7,265,416.1	\$ 7,118,347.6
28	Purchased Power & Commodity for Resale*	\$ 1,695,851.6	\$ 1,698,359.4
29	Meter Revenues: Bimonthly Billing	\$ 2,413,464.7	\$ 2,101,282.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 456,999.7	\$ 575,614.5
31	Total Revenues ( Line 29 + Line 30 )	\$ 2,870,464.4	\$ 2,676,897.0
32	Ratio - Flat Rate to Total Revenues (= Line 30 / Line 31 )	15.92%	21.50%
33	5/24 x Line 27 x ( 100% - Line 32 )	\$ 1,272,647.2	\$ 1,164,101.2
34	1/24 x Line 27 x Line 32	\$ 48,196.2	\$ 63,777.6
35	1/12 x Line 28	\$ 141,321.0	\$ 141,530.0
36	Operational Cash Requirement (= Line 33 + Line 34 - Line 35 )	\$ 1,462,164.4	\$ 1,369,408.7
37	Total Adopted	\$ 371,300.0	\$ 371,300.0

SCHEDULE A-3

VISALIA

Depreciation and Amortization Reserves

2010

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	(G)	1,445,730.03							
			27,947,359.88		119,250.07		0.00		0.00	
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	298,543.20							
			2,724,657.00							
4	b) Charged to account No. 265		294,654.60							
5	c) Charged to clearing accounts	(G)	31,862.42							
			167,552.04							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	(23,685.49)							
			0.00	(B)	25,410.24					
8	Total Credits		3,493,483.77		25,410.24					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	395,749.18							
			286,724.46							
11	b) Cost of removal	(G)	187.37							
			16,978.62							
12	c) All other debits	(G)	4,697.34				(C)	0.00		
			(17,924.77)							
13	Total Debits		686,312.20					0.00		
14	Balances in reserves at end of year		32,200,261.48		144,660.31			0.00		0.00
16	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized							
17	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504		(G) General Office Allocation					
18	(C) Amortization charged to 537									
18	Report depreciation in Federal Tax Return for year:		4,077,066.00							
19	Indicate nature of these items and accounts affected									
20			(See Schedule A-3a opposite)							



Report ID: CWW406-

**ANNUAL REPORT FOR DEPRECIATION**

Page No. 20

**Analysis of Depreciation Reserve - Account no 250**

Run Date: 2/22/2011

Schedule A-3A

Run Time: 3:22:24 PM

Dept: VISALIA

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	9,025.00	0.00	0.00	0.00	0.00	0.00	9,025.00
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	1,549,886.31	103,761.60	0.00	0.00	0.00	6,666.00	1,660,313.91
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	<b>1,558,911.31</b>	<b>103,761.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,666.00</b>	<b>1,669,338.91</b>
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	961,987.41	103,315.44	0.00	0.00	0.00	0.00	1,065,302.85
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	2,087,603.29	228,413.64	-201,898.83	0.00	-2,253.70	0.00	2,111,864.40
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	<b>3,049,590.70</b>	<b>331,729.08</b>	<b>-201,898.83</b>	<b>0.00</b>	<b>-2,253.70</b>	<b>0.00</b>	<b>3,177,167.25</b>
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	8,930.20	0.00	0.00	0.00	0.00	0.00	8,930.20
3320 WATER TREATMENT EQUIPMENT	455,405.06	80,808.48	-2,804.93	0.00	0.00	0.00	533,408.61
TOTAL WATER TREATMENT PLANT	<b>464,335.26</b>	<b>80,808.48</b>	<b>-2,804.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>542,338.81</b>
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	2,834.98	0.96	0.00	0.00	0.00	0.00	2,835.94
3420 RESERVOIRS AND TANKS	207,714.18	7,513.32	0.00	0.00	0.00	0.00	215,227.50
3421 TANK PAINTING	2,834.68	2,567.04	0.00	0.00	0.00	0.00	5,401.72
3430 TRANS AND DIST MAINS	11,682,789.65	1,149,869.04	-4,489.83	0.00	-792.57	0.00	12,827,376.29
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	7,334,632.42	973,177.20	-6,574.61	0.00	-5,081.08	0.00	8,296,153.93
3460 METERS	738,600.16	136,738.68	0.00	8,677.05	0.00	0.00	884,015.89
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,493,816.17	158,016.12	-5,237.09	0.00	-8,851.27	0.00	1,637,743.93
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	<b>21,463,222.24</b>	<b>2,427,882.36</b>	<b>-16,301.53</b>	<b>8,677.05</b>	<b>-14,724.92</b>	<b>0.00</b>	<b>23,868,755.20</b>
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	497,433.10	46,205.64	0.00	0.00	0.00	0.00	543,638.74
3720 OFFICE FURNITURE AND EQUIP	30,645.53	-2,290.44	0.00	0.00	0.00	0.00	28,355.09
3721 OFFICE EQUIPMENT - COMPUTERS	43,391.55	12,044.04	-1,026.14	0.00	0.00	0.00	54,409.45
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	608,548.71	167,552.04	-64,693.03	5,727.00	0.00	0.00	717,134.72
3740 STORES EQUIPMENT	4,896.16	427.20	0.00	0.00	0.00	0.00	5,323.36
3750 LABORATORY EQUIPMENT	-1,849.54	49.92	0.00	0.00	0.00	0.00	-1,799.62
3760 COMMUNICATION EQUIPMENT	33,094.33	1,847.16	0.00	0.00	0.00	0.00	34,941.49
3770 POWER OPERATED EQUIPMENT	14,264.75	823.80	0.00	0.00	0.00	0.00	15,088.55
3780 TOOLS, SHOP AND GARAGE EQUIP	158,131.07	16,581.84	0.00	0.00	0.00	0.00	174,712.91
3790 OTHER GENERAL PLANT	-441.35	206.64	0.00	0.00	0.00	0.00	-234.71
3800 LEASED PROPERTY	22,664.44	509.67	0.00	0.00	0.00	-6,666.00	16,508.11
3900 OTHER TANGIBLE PROPERTY	521.62	0.00	0.00	0.00	0.00	0.00	521.62
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	<b>1,411,300.37</b>	<b>243,957.51</b>	<b>-65,719.17</b>	<b>5,727.00</b>	<b>0.00</b>	<b>-6,666.00</b>	<b>1,588,599.71</b>
GO PLANT ALLOCATION	1,445,730.03	305,344.74	-395,749.18	1,760.36	-187.37	-2,836.98	1,354,061.60
TOTAL DEPRECIATION	<b>29,393,089.91</b>	<b>3,493,483.77</b>	<b>-682,473.64</b>	<b>16,164.41</b>	<b>-17,165.99</b>	<b>-2,836.98</b>	<b>32,200,261.48</b>

Visalia

**SCHEDULE B-1**

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	12,347,176.39	10,133,748.39		2,213,428.00
25		601.2 Industrial Sales	149,927.83	136,461.02		13,466.81
26		601.3 Sales to Public Authorities	1,375,205.95	1,279,397.34		95,808.61
27		Sub-Total	<u>13,872,310.17</u>	<u>11,549,606.75</u>		<u>2,322,703.42</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	5,000,927.39	6,487,654.18		(1,486,726.79)
31		602.3 Sales to Public Authorities	61.20	0.00		61.20
32		Sub-Total	<u>5,000,988.59</u>	<u>6,487,654.18</u>		<u>(1,486,665.59)</u>
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00		0.00
		Sub-Total	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
37	604	Private Fire Protection Service	318,439.05	316,228.74		2,210.31
38	605	Public Fire Protection Service	37,024.40	35,524.07		1,500.33
39	606	Sales To Other Water Utilities For Resale	(131,437.63)	(74,066.06)		(57,371.57)
42	609	Other Sales or Service	40,560.48	46,510.03		(5,949.55)
43		Sub-Total	<u>264,586.30</u>	<u>324,196.78</u>		<u>(59,610.48)</u>
44		Total Water Service Revenue	<u>19,137,885.06</u>	<u>18,361,457.71</u>		<u>776,427.35</u>
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	97,885.00	44,445.00		53,440.00
48	612	Rent From Water Property	0.00	0.00		0.00
50	614	Other Water Revenues	147,452.94	110,243.44		37,209.50
51		Total Other Water Revenues	<u>245,337.94</u>	<u>154,688.44</u>		<u>90,649.50</u>
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM Adjustmets	578,516.20	996,469.09		(417,952.88)
54		WRAM/MCBA Interest	3,045.75	2,454.14		591.61
55		Total WRAM Adjustments	<u>581,561.95</u>	<u>998,923.23</u>		<u>(417,361.27)</u>
52		Total Operating Revenues	<u>19,964,784.95</u>	<u>19,515,069.38</u>		<u>449,715.57</u>

Visalia

**SCHEDULE B-3**

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
1		<b>I. Source of Supply Expense</b>			
2		Operation			
3	701	Operation Supervision and Engineering	46,255.67	17,820.73	28,434.94
5	702	Operation Labor and Expense	15,500.94	14,333.18	1,167.76
6	703	Miscellaneous Expense	444,674.68	478,469.69	(33,795.01)
7	704	Purchased Water	75,249.42	38,518.73	36,730.69
8		Maintenance			
9	706	Maint. Supervision and Engineering	8,876.40	8,444.70	431.70
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	72,228.92	305,492.19	(233,263.27)
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		<b>Total Source of Supply Expenses</b>	<b>662,786.03</b>	<b>863,079.22</b>	<b>(200,293.19)</b>
20		<b>II. Pumping Expenses</b>			
21		Operation			
22	721	Operation Supervision and Engineering	45,141.00	46,211.75	(1,070.75)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00
26	723	Fuel For Power Production	460.36	0.00	460.36
27	724	Pumping Labor and Expenses	227,703.36	204,788.68	22,914.68
28	725	Miscellaneous Expenses	152,985.37	173,548.65	(20,563.28)
29	726	Fuel or Power Purchased For Pumping	1,628,014.57	1,661,438.48	(33,423.91)
30		Maintenance			
31	729	Maint. Supervision and Engineering	32,969.92	34,290.64	(1,320.72)
33	730	Maint. Of Structures and Improvements	38,722.13	39,058.36	(336.23)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	187,189.76	193,289.03	(6,099.27)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		<b>Total Pumping Expenses</b>	<b>2,313,186.47</b>	<b>2,352,625.59</b>	<b>(39,439.12)</b>
38		<b>III. Water Treatment Expenses</b>			
39		Operation			
40	741	Operation Supervision and Engineering	8,347.38	7,545.41	801.97
42	742	Operation Labor and Expenses	130,742.02	217,225.44	(86,483.42)
43	743	Miscellaneous Expenses	22,313.38	13,416.18	8,897.20
44	744	Chemicals and Filtering Materials	85,765.62	113,661.34	(27,895.72)
45		Maintenance			
46	746	Maint. Supervision and Engineering	1,538.01	1,818.26	(280.25)
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	67,814.40	133,593.37	(65,778.97)
50		<b>Total Water Treatment Expenses</b>	<b>316,520.81</b>	<b>487,260.00</b>	<b>(170,739.19)</b>



Visalia

**SCHEDULE B-2**

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		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	110,175.80	75,663.77	34,512.03	
5	752	Storage Facilities Expenses	4,529.95	1,050.23	3,479.72	
7	753	Transmission and Distribution Lines	248,944.11	228,654.90	20,289.21	
8	754	Meter Expenses	186,862.77	145,865.94	40,996.83	
9	755	Customer Installation Expenses	74,808.23	32,468.63	42,339.60	
10	756	Miscellaneous	298,862.21	253,680.95	45,181.26	
11		Maintenance				
12	758	Maint. Supervision and Engineering	60,143.37	38,068.24	22,075.13	
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00	
15	760	Maint. Of Reservoirs and Tanks	4,042.62	5,206.31	(1,163.69)	
16	761	Maint. Of Transmission and Distribbut. Mains	110,951.56	76,862.09	34,089.48	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	179,026.43	64,949.97	114,076.47	
21	764	Maint. Of Meters	30,423.44	21,237.69	9,185.75	
22	765	Maint. Of Hydrants	16,502.87	3,872.50	12,630.37	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	1,325,273.36	947,581.21	377,692.15	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	71,134.68	62,805.20	8,329.48	
29	772	Meter Reading Expenses	270,704.08	218,983.86	51,720.22	
30	773	Customer Records and Collection Expenses	829,884.78	708,195.94	121,688.84	
32	774	Miscellaneous Customer Accounting Expenses	250,712.12	292,898.64	(42,186.52)	
33	775	Uncollectible Accounts	67,477.53	100,646.27	(33,168.74)	
34		Total Customer Accounts Expense	1,489,913.19	1,383,529.91	106,383.28	
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demostration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00	0.00	0.00	

Visalia

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	1,526.70	4,881.20	(3,354.50)
5	792	Office Supplies and Other Expenses	70,542.28	69,809.95	732.33
6	793	Property Insurance	2,137.00	2,606.75	(469.75)
7	794	Injuries and Damages	136,848.18	113,196.84	23,651.34
8	795	Employees Pensions and Benefits	362,093.80	394,782.75	(32,688.95)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	865.20	14,105.49	(13,240.29)
12	798	Outside Service Employed	18,695.64	54,988.36	(36,292.72)
14	799	Miscellaneous General Expense	21,160.56	17,480.67	3,679.89
15		Maintenance			
16	805	Maintenance of General Plant	14,564.53	21,268.37	(6,703.84)
17		Total Administrative and General Expenses	628,433.89	693,120.38	(64,686.49)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	0.00	1,220.00	(1,220.00)
20	812	Admin. Exp. Transferred	(99,435.46)	(78,750.07)	(20,685.39)
20		Admin. Exp. Transferred - General Office	4,039,348.24	3,892,766.02	146,582.22
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	3,939,912.78	3,815,235.95	124,676.83
23		Total Operating Expenses	10,676,026.53	10,542,432.26	133,594.27

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	447,282.16	437,682.16	9,600.00		
25	State corporate Franchise Tax	304,455.81	304,455.81			
26	State Unemployment Tax	12,517.54	10,491.13			2,026.41
27	Other State and Local Taxes	1,316.00	1,316.00			
28	Federal Unemployment Tax	2,941.50	2,546.10			395.40
29	FICA	222,296.19	187,909.95			34,386.24
30	Other Federal Tax					
31	Federal Income Tax	1,324,462.67	1,324,462.67			
32	payroll allocation	(3,878.39)	(3,878.39)			
33						
34						
35	General Office Allocation	124,890.35	124,890.35			
36						
37						
38						
39		2,436,283.83	2,389,875.78	9,600.00	0.00	(36,808.05)

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
				11	Not Applicable				
12									
13									
14									
15									
<b>Purchased Water for Resale</b>									
16	Purchased from	Not Applicable							
17	Annual quantities purchased					(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									

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

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

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

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

VISALIA DISTRICT

WELL PRODUCTION - YEAR 2010

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2010 M.G.</u>	<u>2010 A.F.</u>	<u>HOURS</u>
North Court & North East 4th	3-03	14	162	70.0	214.7	2,900
Kaweah & Jacob	6-02	16	209	23.9	73.3	1,556
Kaweah & Jacob	6-03	16	368	0.0		
East Acequia & Oakhurst	7-01	14	199	127.8	392.1	5,792
Houston Street E/O Leslie	9-01	16	167	0.0		
Sequoia Ave. & Tipton Street	11-02	16	460	79.2	243.2	5,045
East Roosevelt Ave. E/O Santa Fe	12-01	16	186	31.4	96.5	1,277
Tulare Ave. & Bonnie Lane	13-01	16	214	158.8	487.2	9,550
Switzer & Rinaldi Streets	14-01	16	222	16.3	49.9	740
Third Ave. & Mineral King	15-01	16	293	18.7	57.4	817
SW corner of Main and Elm	16-02	16	370	444.0	1,362.7	7,038
Giddings near Tulare	17-01	16	257	0.0		
Woodland S/O Vassar	18-01	16-14	257	16.4	50.4	951
South Santa Fe S/O Crumal	19-01	16	243	78.0	239.5	3,320
Conyer Street & Prospect	20-01	16	270	27.0	82.8	836
West Iris & Linda Vista	21-01	16	260	0.0		
Vista S/O Crumal	22-01	16	318	59.6	182.9	2,793
Ashland	23-01	16	356	96.7	296.7	4,065
Douglas & Enos Street	24-01	16	290	271.8	834.0	10,440
628 West Oak	25-01	16	374	153.5	471.1	10,872
Whitney Lane & Country Center Drive	26-01	16	392	121.6	373.1	3,249
West Cambridge E/O Conyer	27-01	16	350	222.5	682.7	6,911
Burke Street N/O Paradise Street	28-01	16	417	0.0		
Cain Street N/O Mill Creek	30-01	16	350	408.9	1,254.8	10,200
Dorthea Ave. @ Divisadero Street	31-01	12	212	5.3	16.4	573
Woodland & Country Lane	32-01	16	270	284.9	874.4	10,931
Ave. 312 E/O Tower	33-01	12	225	0.2	0.7	41
Ave. 312 E/O Tower	33-02		184	0.1	0.4	34
Caldwell E/O West Street	34-01	16	270	140.3	430.6	5,425
W/O Babcock N/O Ferguson	36-01	16	302	53.6	164.5	2,011
3209 Borderlinks	37-01	16	310	71.7	220.0	2,251
131 North Akers Road	38-01	16	305	35.3	108.2	1,418
1611 Crenshaw	39-01	16	320	90.8	278.6	3,730
Demaree Road N/O Walnut Ave.	40-01	16	296	219.1	672.5	10,028
Dorothea Ave. E/O Sallee Lane	41-01	16	306	68.4	209.8	3,053
S/E corner Oak Park on Rancho Ave.	42-01	16	250	76.4	234.6	10,924
Bollinger Road S/O Monte Vista Ave.	43-01	10	242	0.1	0.2	3
220' E/O Mooney, 440' N/O Ave. 261	44-01	12	194	0.0	0.0	0
220' E/O Mooney, 440' N/O Ave. 261	44-02	12	230	0.0	0.0	0
				3,472.2	10,655.9	138,774
Retired	2-03					

VISALIA DISTRICT

WELL PRODUCTION - YEAR 2010

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2010 M.G.</u>	<u>2010 A.F.</u>	<u>HOURS</u>
805 West Whitendale Ave.	45-01	16	300	215.4	661.0	6,935
Nicholas N/E of Chinowth	46-01	16	321	125.9	386.5	3,618
Sunnyside - Demaree	47-01	16	312	203.6	624.8	6,456
SE corner of Vine & Mooney	48-01	16	330	97.5	299.1	2,137
Pinkham Road & Regina Drive	49-01	16	310	219.7	674.1	7,341
Maple & Magnolia	50-01	16	290	249.4	765.4	6,483
Harter & Teddy Way	51-01	16	306	70.4	216.1	2,954
Mooney N/O Ave. 264	52-01	16	310	9.5	29.1	535
Buena Vista & Woodville	53-01	16	322	132.2	405.6	6,471
Parkwood near Woodland	54-01	14-12	270	0.0		
Parkwood & County Center	55-01	12	300	0.0		
Packwood and County Center	55-02	16	620	554.2	1,700.9	9,145
30' N/O Buena Vista - 1/4 mi. W/O Burk	56-01	16	440	136.0	417.2	8,212
Pinkham Road	57-01	12	350	2.9	9.0	370
Pinkham Road	57-02	12	252	2.6	7.9	535
Irma Road	58-01	12	272	17.6	54.0	1,959
Ave. 264 & Mulnax	60-01	10	260	26.5	81.4	4,879
4828 West Victor	61-01	16	460	96.7	296.9	3,446
2525 East Paradise	62-01	16	480	105.8	324.8	2,299
12739 Avenue 320	63-01	12	178	0.0		
12739 Avenue 320	63-02	12	178	0.0		
Atwood & Douglas	64-01	16	420	127.1	390.0	3,559
Ave. 308 E/O Robinson Drive	65-01	12	288	0.0		
Camp Drive & Ave. 305	67-01	12	400	0.0		
Effie Drive & Roy Drive	68-01	10	400	1.1	3.3	155
Road 68, 1/4 mi. South of Ave. 304	69-01	14	405	28.4	87.2	1,183
School Street	70-01	16	420	45.4	139.4	1,179
26500 Plant (Post Friden)	71-01	10	94	0.0		
Palm & Douglas Ave.	72-01	16	470	149.0	457.4	3,380
N/W corner Doe Ave. & Shirk Road	73-01		400	417.5	1,281.3	10,698
(7650 West Doe Ave.)	74-01	14	400	136.6	419.3	8,030
N/E Ave. 304 & Kelsey Street - (7600 Ave. 304)	75-01	14	400	0.0		
N/E Ave. 304 & Road 76	76-01	14	400	0.0		
Airport Drive & Plaza Drive	77-01	14	425	127.5	391.2	3,735
3400 Walnut, 1/4 mi. East of Lovers Lane	78-01	16	610	362.9	1,113.6	8,372
Mooney & Wren	79-01	16	310	272.2	835.2	6,358
N/W corner Monte Verde Ave. & Lisendra Ave.	80-01	16	575	44.4	136.2	1,556
3918 E. Iris Court	81-01	16	640	115.7	355.2	3,009
1303 Garden Street	82-01	16	600	205.0	629.2	6,083
				4,298.7	13,192.3	131,072

**VISALIA DISTRICT**

**WELL PRODUCTION - YEAR 2010**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2010 M.G.</u>	<u>2010 A.F.</u>	<u>HOURS</u>
	83-01	16	600	667.4	2048.2	10517
1630 S. Chinowith (X-St. Paradise)	85-01			0.0	0.0	0
4411A W. Crowley (X-St. Bollinger)	86-01			0.0	0.0	0
329 N. Chinowith ( X-St. School)	87-01			0.0	0.0	0
4137 W. Hurley (X-St. Chinowith)	88-01			0.0	0.0	0
1216 W. Wren (X-St. Giddings)	89-01			3.0	9.1	259
2747 N. Conyer (X-St. Robin)	90-01			2.8	8.7	336
618 Robin (X-St. Willis)	91-01			198.8	610.2	5400
	92-01	16	510	347.8	1067.3	6944
N. Linwood Street south of Ferguson	93-01	16	598	501.1	1537.8	8292
Riggin Avenue East of County Center Drive	94-01	16	630	804.2	2467.9	10608
	96-01			14.2	43.7	128
13056 Ave. 228 (X-St. Road 130)	200-01			0.0	0.0	0
22588 Road 130 (X-St. Ave.226)	201-01			0.2	0.6	33
1395 State St. - Porterville	201-02	12	400	35.4	108.5	3994
	300-01	n/a	n/a	3.9	12.1	460
				2578.8	7914.1	36454
<b>GRAND TOTAL</b>	<b>93</b>			<b>10,349.8</b>	<b>31,762.3</b>	<b>167,526</b>

84-01 destructions

**CALIFORNIA WATER SERVICE COMPANY**

**VISALIA DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2010**

**SCHEDULE D-2**

<u>LOCATION</u>	<u>DESIGNATION</u>	<u>FILLED FROM WHAT SOURCE</u>	<u>TYPE</u>	<u>CAPACITY (1000 gal)</u>
Giddings near High School	Sta. 059-Tank 3	Wells	Elevated Steel	300 D
Roosevelt Ave.	Sta. 012-Tank 2	Wells	Elevated Steel	300 D
	Sta.095-Tank 1	Wells	Steel	1000
	Sta. 096-Tank 1	Wells	Steel	1,000
	<u>4</u>		<b>Total District</b>	<u>2,600</u>

D - Distribution



VIS

### SCHEDULE D-3 Description of Transmission and Distribution Facilities

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

Line No.	Not Applicable	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

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

Line No.	Not Applicable	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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

Line No.	See Attached Schedule	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	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

## California Water Service Company

## Supply And Distributions Mains

12/31/2010

Department: 120-VISALIA

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				750						750
1"				901					69	970
1 - 1/4"										
1 - 1/2"										
2"	50	10,290		26	4,738				5,179	20,283
2-3/8"										
2-1/2"										
3"									35	35
3-1/2"										
4"	75,096	40,923			4,086		17,986	2,612	7,123	147,826
4-1/2"										
5"										
5-1/2"										
6"	571,855	75,404			1,338	124	22,236	64,552	193,294	928,803
7"										
8"	525,714	22,124			5,032	1,563	360	134,963	632,657	1,322,413
9"										
10"	6,721				173	1,914		7,044	1,350	17,202
10-3/4"										
12"	73,655				326	2,947		245,267	16,665	338,860
12-3/4"										
14"						380			1,686	2,066
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"										
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	1,253,091	148,741		1,677	15,693	6,928	40,582	454,438	858,058	2,779,208

**SCHEDULE D-4                      Visalia**  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	24740	31495	13518	7273
Industrial	64	62		
Public Authorities	735	751		
Irrigation				
Other (specify)	40	33		
Sub-Total	25579	32341	13518	7273
Private Fire Connections			616	620
Public Fire Connections			3995	4018
Totals	25579	32341	18129	11911

Visalia		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	
	Jan	Feb	Mar	Apr	May	Jun			
Commercial	424	379	392	556	622	863	3236		
Industrial	7	6	5	7	7	10	42		
Public Authority	29	19	25	55	81	112	321		
Irrigation							0		
Other (specify)	2	0	1	0	1	1	5		
<b>Total</b>	<b>462</b>	<b>404</b>	<b>423</b>	<b>618</b>	<b>711</b>	<b>986</b>	<b>3604</b>		
Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	1160	1080	1130	980	729	561	5640	8876	8242
Industrial	13	14	14	14	10	9	74	116	117
Public Authority	158	168	159	133	77	32	727	1048	1096
Irrigation							0	0	0
Other (specify)	2	4	3	3	0	1	13	18	23
<b>Total</b>	<b>1333</b>	<b>1266</b>	<b>1306</b>	<b>1130</b>	<b>816</b>	<b>603</b>	<b>6454</b>	<b>10058</b>	<b>9478</b>
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:								Total Population Served:	138,131

## 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)	3,110.32
		554,222.17
100.3. Construction work in progress	(G)	755,216.28
		7,560,422.48
241. Advances for construction		-42,159,467.98
265. Contributions in aid of construction		-9,559,611.28

(G) General Office Allocation

### SIGNATURE

District Management

Name of District Manager Phil Mirwald

Address 216 North Valley Oaks Dr., Visalia, CA 93292 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, 2010 to December 31, 2010.

Visalia



Signature

Controller

Title

**MAR 26 2011**

Date

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