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2012
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, 2012

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2013

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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	308,375.38				308,375.38
	TOTAL INTANGIBLE PLANT	308,375.38				308,375.38
II. LAND PLANT						
306	LAND AND LAND RIGHTS	570,245.27				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	1,010,376.89	608,571.67			1,618,948.56
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,010,376.89	608,571.67			1,618,948.56
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,265,666.03	296,711.02			1,562,377.05
3211	PAVEMENT	1,898.82	53,480.38			55,379.20
324	PUMPING EQUIPMENT	3,101,428.59	128,990.02			3,230,418.61
3241	SYS CONTROL COMPUTER EQUIP	506,588.46	17,466.09			524,054.55
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	4,875,581.90	496,647.51			5,372,229.41
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	338,570.58	36,349.61			374,920.19
	TOTAL WATER TREATMENT PLANT	338,570.58	36,349.61			374,920.19
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	42,371.77			1,436,591.70
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	8,747,263.01	226,670.58	-611.14	0.00	8,973,322.45
344	FIRE MAINS	0.00				0.00
345	SERVICES	3,944,918.41	129,035.33	-1,083.14		4,072,870.60
346	METERS	593,236.32	39,032.61	-4,303.00		627,965.93
348	HYDRANTS	1,460,735.89			24,540.00	1,485,275.89
	TOTAL TRANS AND DIST PLANT	16,156,798.99	437,110.29	-5,997.28	24,540.00	16,612,452.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	201,858.65	246,203.08			448,061.73
3711	PAVEMENT	29,483.96	28,543.13	-28,728.97		29,298.12
3720	OFFICE FURNITURE AND EQUIPMENT	87,702.43				87,702.43
3721	OFFICE EQUIPMENT - COMPUTERS	20,878.42	1,558.94			22,437.36
3722	COMPUTER SOFTWARE	9,904.61				9,904.61
373	TRANSPORTATION EQUIPMENT	156,447.29			-41,384.73	115,062.56
374	STORES EQUIPMENT	31,841.75	2,326.80			34,168.55
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	658,035.76	278,631.95	-28,728.97	-41,384.73	866,554.01
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	807,846.65	39,691.08	-21,966.24	3,224.53	828,796.02
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	807,846.65	39,691.08	-21,966.24	3,224.53	828,796.02
	TOTAL UTILITY PLANT IN SERVICE	24,725,831.42	1,897,002.11	-56,692.49	-13,620.20	26,552,520.84

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2012
SCHEDULE A-1d
SELMA DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance	12/31/2012	Balance	12/31/2011
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	24,207,237.3	\$	22,932,374.4
4	GENERAL OFFICE PRORATE	\$	911,378.6	\$	746,953.3
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)	\$	25,118,615.9	\$	23,679,327.7
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	6,396,550.8	\$	5,943,613.3
10	GENERAL OFFICE PRORATE	\$	309,445.9	\$	311,996.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$	6,705,996.6	\$	6,255,609.9
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	1,660,631.3	\$	1,488,379.8
14	DEFERRED ITC	\$	22,425.4	\$	22,832.7
15	GENERAL OFFICE PRORATE	\$	68,058.8	\$	59,948.4
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$	1,751,115.5	\$	1,571,160.9
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	1,895,142.7	\$	1,445,643.1
19	ADVANCES FOR CONSTRUCTION	\$	3,629,439.0	\$	3,747,567.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	505,673.4	\$	520,054.2
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$	5,018,908.2	\$	4,673,156.0
22	ADD MATERIALS AND SUPPLIES	\$	173,843.2	\$	185,560.0
23	ADD ADOPTED WORKING CASH (= Line 37)	\$	129,800.0	\$	123,700.0
24	TOTAL DISTRICT RATE BASE	<u>\$</u>	<u>11,946,238.7</u>	<u>\$</u>	<u>11,488,660.9</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)	\$	2,872,562.9	\$	1,919,071.7
28	Purchased Power & Commodity for Resale*	\$	356,262.9	\$	353,772.1
29	Meter Revenues: Bimonthly Billing	\$	492,894.4	\$	511,677.8
30	Other Revenues: Flat Rate Monthly Billing	\$	125,717.2	\$	137,718.7
31	Total Revenues (Line 30 + Line 31)	\$	618,611.6	\$	649,396.5
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)		20.32%		21.21%
33	5/24 x Line 28 x (100% - Line 33)	\$	476,830.6	\$	315,018.9
34	1/24 x Line 28 x Line 33	\$	24,324.0	\$	16,957.5
35	1/12 x Line 29	\$	29,688.6	\$	29,481.0
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$	530,843.2	\$	361,457.5
37	Total Adopted	\$	129,800.0	\$	123,700.0

SCHEDULE A-3**SELMA****Depreciation and Amortization Reserves****2012**

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)	237,577.48					
			6,083,422.56		87,232.20		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	86,951.30					
			623,148					
4	b) Charged to account No. 265		70,185.71					
5	c) Charged to clearing accounts	(G)	3,819.60					
			16,755.48					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	(9,336.50)					
			0.00	(B)	31,346.40			
8	Total Credits		791,523.59		31,346.40			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	21,591.19					
			34,726.25					
11	b) Cost of removal	(G)	(345.48)					
			0.00					
12	c) All other debits	(G)	(3,371.96)			(C)	0.00	
			77,713.85					
13	Total Debits		130,313.85				0.00	
14	Balances in reserves at end of year		6,982,209.78		118,578.60		0.00	0.00
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized					
16								
	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504		(G) General Office Allocation			
17	(C) Amortization charged to 537							
18	Report depreciation in Federal Tax Return for year:		636,577.00					
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-
 Schedule A-3A
 Dept: SELMA

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

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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	460,714.15	20,813.76	0.00	0.00	-2,669.09	0.00	478,858.82
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	460,714.15	20,813.76	0.00	0.00	-2,669.09	0.00	478,858.82
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	310,256.61	40,942.32	0.00	0.00	0.00	0.00	351,198.93
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	466,313.29	71,332.80	0.00	0.00	-45,728.80	0.00	491,917.29
3241 SYSTEM CONTROL COMPUTER EQUIP	23,473.07	11,651.52	0.00	0.00	0.00	0.00	35,124.59
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	800,042.97	123,926.64	0.00	0.00	-45,728.80	0.00	878,240.81
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	220,030.50	6,568.32	0.00	0.00	0.00	0.00	226,598.82
TOTAL WATER TREATMENT PLANT	220,030.50	6,568.32	0.00	0.00	0.00	0.00	226,598.82
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	4,928.95	1,514.40	0.00	0.00	0.00	0.00	6,443.35
3420 RESERVOIRS AND TANKS	164,222.02	30,672.84	0.00	0.00	0.00	0.00	194,894.86
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	2,272,996.49	230,927.76	-611.14	0.00	-4,793.59	0.00	2,498,519.52
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,120,289.52	225,254.88	-1,083.14	0.00	-5,120.50	0.00	1,339,340.76
3460 METERS	201,371.23	19,042.92	-4,303.00	0.00	127.57	0.00	216,238.72
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	505,051.05	26,147.16	0.00	0.00	0.00	0.00	531,198.21
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	4,268,859.26	533,559.96	-5,997.28	0.00	-9,786.52	0.00	4,786,635.42
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	96,644.75	8,513.40	-28,728.97	0.00	0.00	0.00	76,429.18
3720 OFFICE FURNITURE AND EQUIP	47,446.92	-1,078.68	0.00	0.00	0.00	0.00	46,368.24
3721 OFFICE EQUIPMENT - COMPUTERS	15,031.85	-2,361.36	0.00	0.00	0.00	0.00	12,670.49
3722 OFFICE EQUIPMENT - SOFTWARE	-181.20	-1,120.20	0.00	0.00	0.00	0.00	-1,301.40
3730 TRANSPORTATION EQUIPMENT	71,229.83	16,755.48	0.00	0.00	0.00	-19,529.44	68,455.87
3740 STORES EQUIPMENT	21,240.16	401.16	0.00	0.00	0.00	0.00	21,641.32
3750 LABORATORY EQUIPMENT	75.00	75.00	0.00	0.00	0.00	0.00	150.00
3760 COMMUNICATION EQUIPMENT	51,406.54	-809.64	0.00	0.00	0.00	0.00	50,596.90
3770 POWER OPERATED EQUIPMENT	1,129.20	-56.04	0.00	0.00	0.00	0.00	1,073.16
3780 TOOLS, SHOP AND GARAGE EQUIP	29,565.67	4,790.88	0.00	0.00	0.00	0.00	34,356.55
3790 OTHER GENERAL PLANT	186.96	186.96	0.00	0.00	0.00	0.00	373.92
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	333,775.68	25,296.96	-28,728.97	0.00	0.00	-19,529.44	310,814.23
GO PLANT ALLOCATION	0.00						0.00
TOTAL DEPRECIATION	6,083,422.56	710,165.64	-34,726.25	0.00	-58,184.41	-19,529.44	6,681,148.10

<i>Selma</i>		SCHEDULE B-1			
		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	2,397,347.41	2,301,887.54	95,459.87
25		601.2 Industrial Sales	43,605.61	47,247.67	(3,642.06)
26		601.3 Sales to Public Authorities	242,474.93	226,194.47	16,280.46
27		Sub-Total	2,683,427.95	2,575,329.68	108,098.27
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	1,420,382.67	1,575,996.46	(155,613.79)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	1,420,382.67	1,575,996.46	(155,613.79)
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	0.00	0.00	0.00
37	604	Private Fire Protection Service	43,853.89	43,564.01	289.88
38	605	Public Fire Protection Service	8,072.52	8,072.52	0.00
39	606	Sales To Other Water Utilities For Resale	0.00	(626.95)	626.95
42	609	Other Sales or Service	8,442.59	10,475.14	(2,032.55)
43		Sub-Total	60,369.00	61,484.72	(1,115.72)
44		Total Water Service Revenue	4,164,179.62	4,212,810.86	(48,631.24)
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	34,465.00	23,615.00	10,850.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	4,577.04	21,689.45	(17,112.41)
51		Total Other Water Revenues	39,042.04	45,304.45	(6,262.41)
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustments	324,866.96	401,021.97	(76,155.01)
54		WRAM/MCBA Interest	1,150.97	647.01	503.95
54		Conservation Revenue Billed	(40,190.17)	(78,044.73)	37,854.56
55		Total WRAM Adjustments	285,827.76	323,624.25	(37,796.50)
52		Total Operating Revenues	4,489,049.41	4,581,739.56	(92,690.15)

<i>Selma</i>		<i>SCHEDULE B-3</i>				
LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	7,357.23	9,710.96	(2,353.73)	
5	702	Operation Labor and Expense	1,687.44	2,841.99	(1,154.55)	
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	11,461.99	10,415.68	1,046.31	
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	469.84	25,101.96	(24,632.12)	
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	20,976.50	48,070.59	(27,094.09)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	15,465.00	9,902.18	5,562.82	
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	
26	723	Fuel For Power Production	1,152.00	0.00	1,152.00	
27	724	Pumping Labor and Expenses	78,397.81	66,659.35	11,738.46	
28	725	Miscellaneous Expenses	28,999.19	32,629.98	(3,630.79)	
29	726	Fuel or Power Purchased For Pumping	356,262.90	353,772.06	2,490.84	
30		Maintenance				
31	729	Maint. Supervision and Engineering	6,054.04	9,990.65	(3,936.61)	
33	730	Maint. Of Structures and Improvements	2,244.50	6,055.73	(3,811.23)	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	24,194.07	46,810.98	(22,616.91)	
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	
37		Total Pumping Expenses	512,769.51	525,820.93	(13,051.42)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	5,858.60	4,143.17	1,715.43	
42	742	Operation Labor and Expenses	35,573.24	38,455.57	(2,882.33)	
43	743	Miscellaneous Expenses	6,659.52	5,240.72	1,418.80	
44	744	Chemicals and Filtering Materials	19,492.77	19,024.53	468.24	
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	13,710.40	13,203.04	507.36	
50		Total Water Treatment Expenses	81,294.53	80,067.03	1,227.50	

<i>Selma</i>		<i>SCHEDULE B-2</i>			
		OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	15,942.42	9,261.28	6,681.14
5	752	Storage Facilities Expenses	8,312.53	8,521.36	(208.83)
7	753	Transmission and Distribution Lines	12,949.86	14,633.07	(1,683.21)
8	754	Meter Expenses	42,152.09	30,768.70	11,383.39
9	755	Customer Installation Expenses	517.69	151.18	366.51
10	756	Miscellaneous	27,894.52	27,528.50	366.02
11		Maintenance			
12	758	Maint. Supervision and Engineering	1,092.08	2,310.05	(1,217.97)
14	759	Maint. Of Structures and Improvements	69.83	0.00	69.83
15	760	Maint. Of Reservoirs and Tanks	(74.67)	1,051.37	(1,126.04)
16	761	Maint. Of Transmission and Distribbut. Mains	14,931.14	102,419.09	(87,487.95)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	25,696.03	35,115.99	(9,419.96)
21	764	Maint. Of Meters	8,382.02	8,596.89	(214.87)
22	765	Maint. Of Hydrants	2,713.67	2,799.25	(85.58)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	160,579.21	243,166.73	(82,577.52)
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	31,501.87	18,688.06	12,813.81
29	772	Meter Reading Expenses	77,499.33	79,670.37	(2,171.04)
30	773	Customer Records and Collection Expenses	241,693.64	238,925.17	2,768.47
32	774	Miscellaneous Customer Accounting Expenses	75,952.70	241,054.67	(165,101.97)
33	775	Uncollectible Accounts	13,770.70	14,125.46	(354.76)
34		Total Customer Accounts Expense	440,418.24	592,463.73	(152,045.49)
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

Selma

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	13,311.78	126.66	13,185.12
5	792	Office Supplies and Other Expenses	11,539.71	14,568.13	(3,028.42)
6	793	Property Insurance	198.12	108.00	90.12
7	794	Injuries and Damages	17,914.59	26,601.59	(8,687.00)
8	795	Employees Pensions and Benefits	489,958.38	43,982.64	445,975.74
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	709.24	145.12	564.12
12	798	Outside Service Employed	9,703.39	1,360.79	8,342.60
14	799	Miscellaneous General Expense	97,066.54	12,499.09	84,567.45
15		Maintenance			
16	805	Maintenance of General Plant	0.00	0.00	0.00
17		Total Administrative and General Expenses	640,401.75	99,392.02	541,009.73
18		VIII. Miscellaneous			
19	811	Rents	33,500.00	32,840.00	660.00
20	812	Admin. Exp. Transferred	(2,427.94)	(1,048.37)	(1,379.57)
20		Admin. Exp. Transferred - General Office	728,903.12	704,256.26	24,646.86
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	759,975.18	736,047.89	23,927.29
23		Total Operating Expenses	2,616,414.92	2,325,018.92	291,396.00

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SELMA

SCHEDULE B-4

TAXES CHARGED DURING YEAR						
LN NO	KIND OF TAX (A)	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	127,518.50	127,518.50	0.00		
25	State corporate Franchise Tax	(82,834.12)	(82,834.12)			
26	State Unemployment Tax	3,080.00	2,696.82			383.18
27	Other State and Local Taxes	94,360.81	94,360.81			
28	Federal Unemployment Tax	336.00	294.21			41.79
29	FICA	45,853.25	39,207.28			6,645.97
30	Other Federal Tax					
31	Federal Income Tax	342,845.48	342,845.48			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	18,979.10	18,979.10			
36						
37						
38						
39		550,139.02	543,068.08	0.00	0.00	7,070.94

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 42,560 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			

SELMA DISTRICT

WELL PRODUCTION - YEAR 2012

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2012 M.G.</u>	<u>2012 A.F.</u>	<u>HOURS</u>
Tucker & Orange	4-03	14	264	66.6	204.5	1,668
Wilson & Nebraska	6-01	14	294	167.8	514.9	4,062
Stillman & Orange	7-01	14	190	59.5	182.7	2,683
McCall & Nebraska	8-01	12	228	0.2	0.6	5
Sylvia & North	10-01	14	306	0.0	0.0	0
Aspen & D	11-01	16-12	287	171.3	525.6	4,029
E/S Mitchell S/O Nebraska	12-01	16	316	163.4	501.5	2,494
Wright & Goldbridge	13-02	14	560	290.5	891.4	5,366
Mitchell Street	14-01	30-16	299	306.8	941.6	8,270
Front & Whitson	15-01	16	300	0.0	0.0	0
So. Leonard Ave. S/O Dinuba Ave.	16-03	16	582	100.8	309.3	1,879
E/O Shaft Ave. N/O Dinuba Ave.	17-01	14	260	228.2	700.4	1,870
1161 Mill Street, Lot 21	18-01	16	570	198.1	608.1	4,512
Young Street N/O North Street	19-01	16	620	114.5	351.3	1,466
3185 Stillman Street	<u>20-01</u>		670	93.5	<u>286.9</u>	1,345
GRAND TOTAL	15			1,961.2	6,018.7	39,648
					6,018.8	
						0.1

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2012

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	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
12/31/2012

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"										
3"							103			103
3-1/2"					299		318			617
4"	25,603	36,978			768		5,945	208		69,502
4-1/2"							4,095			4,095
5"										
5-1/2"										
6"	71,829	9,994			1,491		5,213	11,003	17,068	116,598
7"										
8"	79,498	9,590			1,029	60	5,768	9,098	97,231	202,274
9"										
10"										
10-3/4"										
12"	14,646	960				712	120	37,952	6,822	61,212
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			5,211	832	23,094	58,659	121,121	458,015

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)	3742	3861	2167	2139
Industrial	20	20		
Public Authorities	115	118		
Irrigation				
Other (specify)	6	4		
Sub-Total	3883	4003	2167	2139
Private Fire Connections			74	74
Public Fire Connections			612	612
Totals	3883	4003	2853	2825

SELMA

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	3,561	86
3/4 - in.		3,132
1 - in.	452	2,944
1 1/4 - in.		
1 1/2 - in.	70	10
2 - in.	195	231
2 1/2 - in.		
3 - in.	34	3
4 - in.	13	57
5 - in.		
6 - in.	6	41
8 - in.		36
10 - in.		2
12 - in.		2
16 - in.		
18 - in.		
other		6
misc		
Totals	4,331	6,550

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	_____ 10
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 2,286
2. More than 10, but less than 15 years	_____ 525
3. More than 15 years	_____ 1,413

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	71	64	68	78	101	153	535	1331	1239	
Industrial	1	1	1	1	1	2	7	24	28	
Public Authority	4	4	5	7	10	19	49	153	134	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other		1				1	2	3	5	
Total	76	70	74	86	112	175	593	1511	1406	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Dec			
Commercial	169	157	169	128	100	73	796	1331	1239	
Industrial	3	3	4	4	2	1	17	24	28	
Public Authority	24	19	28	18	10	5	104	153	134	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other	1						1	3	5	
Total	197	179	201	150	112	79	918	1511	1406	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 24,365

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)	1,013.43
		197,151.76
100.3. Construction work in progress	(G)	131,811.13
		86,493.28
241. Advances for construction		-3,508,551.03
265. Contributions in aid of construction		-1,868,688.60

(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, 2012.

Selma

Signature

Controller
Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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131. Materials and supplies on hand	(G)	1,013.43
		197,151.76
100.3. Construction work in progress	(G)	131,811.13
		86,493.28
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(G) General Office Allocation

SIGNATURE

District Management

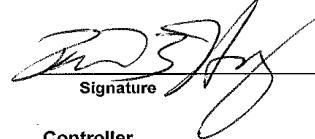
Name of District Manager Scott Bailey

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, 2012.

Selma



Signature

Controller

Title

March 26, 2013

Date

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