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2013
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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 Bus. Unit: CWSCO
 Dept: VISALIA

ANALYSIS OF UTILITY PLANT
 December/31/2013

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	1,687.00				1,687.00
302	FRANCHISES AND CONSENTS	1,190.50				1,190.50
303	OTHER INTANGIBLE PLANT	696,616.86	42,460.50		-213,297.99	525,779.37
	TOTAL INTANGIBLE PLANT	699,494.36	42,460.50		-213,297.99	528,656.87
II. LAND PLANT						
306	LAND AND LAND RIGHTS	2,556,007.97			-5,660.31	2,550,347.66
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	5,644,840.62	1,299.49	-41.81		5,646,098.30
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	5,644,840.62	1,299.49	-41.81		5,646,098.30
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	4,855,478.85	37,036.87			4,892,515.72
3211	PAVEMENT	273,114.98				273,114.98
324	PUMPING EQUIPMENT	9,076,727.65	470,258.69	-84,125.05		9,462,861.29
3241	SYS CONTROL COMPUTER EQUIP	1,469,112.52				1,469,112.52
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	15,674,434.00	507,295.56	-84,125.05		16,097,604.51
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	253,689.78				253,689.78
332	WATER TREATMENT EQUIPMENT	2,524,629.61	14,751.58	-3,782.53		2,535,598.66
	TOTAL WATER TREATMENT PLANT	2,778,319.39	14,751.58	-3,782.53		2,789,288.44
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	2,516.19				2,516.19
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	2,147,768.45	8,882.48			2,156,650.93
3421	TANK PAINTING	137,729.28				137,729.28
343	TRANS AND DIST MAINS	67,640,844.39	930,209.59	-5,230.25	-107,227.08	68,458,596.65
344	FIRE MAINS	0.00				0.00
345	SERVICES	30,325,671.64	890,914.31	-18,786.49		31,197,799.46
346	METERS	7,224,374.18	325,490.99	-169,046.19		7,380,818.98
348	HYDRANTS	9,909,258.79	173,912.34	-3,987.60	69,822.64	10,149,006.17
	TOTAL TRANS AND DIST PLANT	117,388,162.92	2,329,409.71	-197,050.53	-37,404.44	119,483,117.66
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	1,504,884.36	266,739.66	-23,732.55		1,747,891.47
3711	PAVEMENT	42,676.68				42,676.68
3720	OFFICE FURNITURE AND EQUIPMENT	134,303.28		-765.75		133,537.53
3721	OFFICE EQUIPMENT - COMPUTERS	67,492.66	13,355.04	-16,445.07		64,402.63
3722	COMPUTER SOFTWARE	59,910.13				59,910.13
373	TRANSPORTATION EQUIPMENT	1,313,109.05	230,600.75	-44,068.94	-47,697.35	1,451,943.51
374	STORES EQUIPMENT	18,025.05				18,025.05
375	LABORATORY EQUIPMENT	726.21				726.21
376	COMMUNICATION EQUIPMENT	81,860.28				81,860.28
377	POWER OPERATED EQUIPMENT	48,584.27				48,584.27
378	TOOLS, SHOP AND GARAGE EQUIP	620,020.15	26,597.39	-129,503.47		517,114.07
379	OTHER GENERAL PLANT	3,432.23				3,432.23
380	LEASED PROPERTY	639,920.27				639,920.27
	TOTAL OTHER GENERAL PLANT	4,534,944.62	537,292.84	-214,515.78	-47,697.35	4,810,024.33
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	521.62				521.62
391	UTILITY PLANT PURCHASED	12,958.08				12,958.08
	DIST GO PLANT ALLOCATION	5,411,686.61	902,775.80	-104,729.21	-10,340.99	6,199,392.21
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,425,166.31	902,775.80	-104,729.21	-10,340.99	6,212,871.91
	TOTAL UTILITY PLANT IN SERVICE	154,701,370.19	4,335,285.48	-604,244.91	-314,401.08	158,118,009.68

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013
SCHEDULE A-1d
VISALIA DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance	12/31/2013	Balance	12/31/2012
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	150,798,544.3	\$	145,302,317.9
4	GENERAL OFFICE PRORATE	\$	5,791,969.0	\$	5,363,687.1
5	RATE BASE WRITE-UP (NET)	\$	-	\$	-
6	PLANT NOT FUNDED BY CALWATER	\$	-	\$	-
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$	156,590,513.3	\$	150,666,005.0
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	41,215,755.2	\$	36,705,094.4
10	GENERAL OFFICE PRORATE	\$	2,243,946.4	\$	1,821,165.0
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$	43,459,701.5	\$	38,526,259.4
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	9,995,021.8	\$	9,090,154.1
14	DEFERRED ITC	\$	95,400.0	\$	96,724.5
15	GENERAL OFFICE PRORATE	\$	320,654.6	\$	380,542.9
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$	10,411,076.4	\$	9,587,421.6
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	10,938,774.0	\$	11,020,247.6
19	ADVANCES FOR CONSTRUCTION	\$	43,063,280.4	\$	43,560,436.2
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	5,225,842.3	\$	5,382,900.0
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$	48,776,212.1	\$	49,197,783.8
22	ADD MATERIALS AND SUPPLIES	\$	237,157.6	\$	328,571.3
23	ADD ADOPTED WORKING CASH (= Line 37)	\$	1,365,900.0	\$	1,110,800.0
24	TOTAL DISTRICT RATE BASE	\$	55,546,580.8	\$	54,793,911.6
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)	\$	15,200,733.5	\$	14,334,654.4
28	Purchased Power & Commodity for Resale*	\$	1,647,144.6	\$	1,399,758.6
29	Meter Revenues: Bimonthly Billing	\$	4,295,160.5	\$	3,453,243.6
30	Other Revenues: Flat Rate Monthly Billing	\$	48,937.7	\$	51,368.9
31	Total Revenues (Line 30 + Line 31)	\$	4,344,098.2	\$	3,504,612.5
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)		1.13%		1.47%
33	5/24 x Line 28 x (100% - Line 33)	\$	3,131,144.2	\$	2,942,613.3
34	1/24 x Line 28 x Line 33	\$	7,135.1	\$	8,754.6
35	1/12 x Line 29	\$	137,262.0	\$	116,646.6
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$	3,275,541.3	\$	3,068,014.5
37	Total Adopted	\$	1,365,900.0	\$	1,110,800.0

SCHEDULE A-3

VISALIA

Depreciation and Amortization Reserves

2013

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)	1,965,805.20					
			38,970,797.67		63,806.99		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	558,700.23					
			4,185,708.00					
4	b) Charged to account No. 265		468,325.52					
5	c) Charged to clearing accounts	(G)	22,357.90					
			82,069.32					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	(56,433.46)					
			0.00	(B)	42,982.33			
8	Total Credits		5,260,727.51		42,982.33			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	104,729.21					
			499,515.70					
11	b) Cost of removal	(G)	(1,070.71)					
			70,771.69					
12	c) All other debits	(G)	13,348.87			(C)	0.00	
			33,326.74					
13	Total Debits		720,621.50				0.00	
14	Balances in reserves at end of year		45,476,708.88		106,789.32		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:		4,240,106.00					
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-

Schedule A-3A
Dept: VISALIA

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

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	COST TO REMOVE	SALVAGE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
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	1,796,736.84	133,218.24	-41.81	0.00	0.00	0.00	1,929,913.27
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	1,805,761.84	133,218.24	-41.81	0.00	0.00	0.00	1,938,938.27
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	1,380,270.02	177,962.28	0.00	0.00	0.00	0.00	1,558,232.30
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	2,261,038.13	212,395.44	-84,125.05	0.00	0.00	0.00	2,389,308.52
3241 SYSTEM CONTROL COMPUTER EQUIP	94,415.49	34,377.24	0.00	0.00	0.00	0.00	128,792.73
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	3,735,723.64	424,734.96	-84,125.05	0.00	0.00	0.00	4,076,333.55
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	20,396.92	5,733.36	0.00	0.00	0.00	0.00	26,130.28
3320 WATER TREATMENT EQUIPMENT	657,680.22	68,669.88	-3,782.53	0.00	0.00	0.00	722,567.57
TOTAL WATER TREATMENT PLANT	678,077.14	74,403.24	-3,782.53	0.00	0.00	0.00	748,697.85
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	2,805.70	-15.12	0.00	0.00	0.00	0.00	2,790.58
3420 RESERVOIRS AND TANKS	352,483.02	88,058.52	0.00	0.00	0.00	0.00	440,541.54
3421 TANK PAINTING	37,917.04	16,197.00	0.00	0.00	0.00	0.00	54,114.04
3430 TRANS AND DIST MAINS	15,874,061.15	1,697,785.20	-5,230.25	-9,729.02	0.00	0.00	17,556,887.08
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	11,091,998.61	1,619,390.88	-18,786.49	-52,782.59	0.00	0.00	12,639,820.41
3460 METERS	1,237,144.73	252,853.08	-169,046.19	1,075.81	9,876.61	0.00	1,331,904.04
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,936,914.20	179,357.64	-3,987.60	-2,269.08	0.00	0.00	2,110,015.16
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	30,533,324.45	3,853,627.20	-197,050.53	-63,704.88	9,876.61	0.00	34,136,072.85
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	652,469.31	55,247.88	-23,732.55	-7,066.81	0.00	0.00	676,917.83
3720 OFFICE FURNITURE AND EQUIP	35,157.77	4,821.48	-765.75	0.00	0.00	0.00	39,213.50
3721 OFFICE EQUIPMENT - COMPUTERS	59,198.29	3,928.08	-16,445.07	0.00	0.00	0.00	46,681.30
3722 OFFICE EQUIPMENT - SOFTWARE	6,973.44	3,486.72	0.00	0.00	0.00	0.00	10,460.16
3730 TRANSPORTATION EQUIPMENT	774,399.15	82,069.32	-44,068.94	0.00	4,494.00	-47,697.35	769,196.18
3740 STORES EQUIPMENT	6,228.16	452.40	0.00	0.00	0.00	0.00	6,680.56
3750 LABORATORY EQUIPMENT	-1,688.98	55.32	0.00	0.00	0.00	0.00	-1,633.66
3760 COMMUNICATION EQUIPMENT	39,771.25	2,414.88	0.00	0.00	0.00	0.00	42,186.13
3770 POWER OPERATED EQUIPMENT	17,838.47	1,374.96	0.00	0.00	0.00	0.00	19,213.43
3780 TOOLS, SHOP AND GARAGE EQUIP	242,522.75	34,101.12	-129,503.47	0.00	0.00	0.00	147,120.40
3790 OTHER GENERAL PLANT	567.13	400.92	0.00	0.00	0.00	0.00	968.05
3800 LEASED PROPERTY	383,952.24	5,332.67	0.00	0.00	0.00	0.00	389,284.91
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	2,217,910.60	193,685.75	-214,515.78	-7,066.81	4,494.00	-47,697.35	2,146,810.41
GO PLANT ALLOCATION	1,965,805.20	581,058.12	-104,729.21	1,070.71	1,518.39	-14,867.26	2,429,855.95
TOTAL DEPRICIATION	40,936,602.87	5,260,727.51	-604,244.91	-69,700.98	15,889.00	-62,564.61	45,476,708.88

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	20,923,533.47	19,709,239.12	1,214,294.34
25		601.2 Industrial Sales	247,795.48	207,608.00	40,187.48
26		601.3 Sales to Public Authorities	1,966,886.67	1,875,815.81	91,070.86
27		Sub-Total	23,138,215.62	21,792,662.93	1,345,552.68
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	0.00	42,447.81	(42,447.81)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	0.00	42,447.81	(42,447.81)
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	390,701.41	386,442.73	4,258.68
38	605	Public Fire Protection Service	44,490.26	44,113.03	377.23
39	606	Sales To Other Water Utilities For Resale	0.00	(0.07)	0.07
42	609	Other Sales or Service	32,721.09	61,840.31	(29,119.22)
43		Sub-Total	467,912.76	492,396.00	(24,483.24)
44		Total Water Service Revenue	23,606,128.38	22,327,506.74	1,278,621.63
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	125,950.00	114,805.00	11,145.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	69,252.66	37,992.38	31,260.28
51		Total Other Water Revenues	195,202.66	152,797.38	42,405.28
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	2,347,309.99	(275,676.07)	2,622,986.06
54		WRAM/MCBA Interest	1,021.75	2,302.64	(1,280.89)
54		Conservation Revenue Billed	208,553.04	(109,087.67)	317,640.71
55		Total WRAM Adjustments	2,556,884.79	(382,461.09)	2,939,345.88
52		Total Operating Revenues	26,358,215.82	22,097,843.03	4,260,372.79

7 *Visalia*

SCHEDULE B-3

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	8,952.42	41,034.36	(32,081.94)	
5	702	Operation Labor and Expense	2,285.02	12,744.75	(10,459.73)	
6	703	Miscellaneous Expense	466,181.25	446,924.38	19,256.87	
7	704	Purchased Water	0.00	0.00	0.00	
8		Maintenance				
9	706	Maint. Supervision and Engineering	5,423.94	6,615.21	(1,191.27)	
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	171,914.61	(24,791.68)	196,706.29	
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 Expense	654,757.24	482,527.02	172,230.22	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	10,784.48	37,531.22	(26,746.74)	
24	722	Power Production Labor and Expenses	299.74	3,668.14	(3,368.40)	
26	723	Fuel For Power Production	766.58	177.85	588.73	
27	724	Pumping Labor and Expenses	29,213.68	234,717.04	(205,503.36)	
28	725	Miscellaneous Expenses	152,269.14	137,944.55	14,324.59	
29	726	Fuel or Power Purchased For Pumping	1,649,391.94	1,401,722.38	247,669.56	
30		Maintenance				
31	729	Maint. Supervision and Engineering	7,460.30	53,471.43	(46,011.13)	
33	730	Maint. Of Structures and Improvements	38,677.65	55,470.23	(16,792.58)	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	49,666.58	225,517.28	(175,850.70)	
36	733	Maint. Of Other Pumping Equipment	8.00	0.00	8.00	
37		Total Pumping Expenses	1,938,538.09	2,150,220.12	(211,682.03)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	3,837.74	3,777.59	60.15	
42	742	Operation Labor and Expenses	165,155.98	289,552.10	(124,396.12)	
43	743	Miscellaneous Expenses	35,921.86	33,898.05	2,023.81	
44	744	Chemicals and Filtering Materials	95,026.42	83,545.02	11,481.40	
45		Maintenance				
46	746	Maint. Supervision and Engineering	1,846.89	3,006.73	(1,159.84)	
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	
49	748	Maint. Of Water Treatment Equipment	19,259.55	162,641.20	(143,381.65)	
50		Total Water Treatment Expense	321,048.44	576,420.69	(255,372.25)	

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		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	16,981.16		110,814.97	(93,833.81)
5	752	Storage Facilities Expenses	15,555.00		7,647.61	7,907.39
7	753	Transmission and Distribution Lines	93,625.59		257,603.63	(163,978.04)
8	754	Meter Expenses	66,281.59		145,662.08	(79,380.49)
9	755	Customer Installation Expenses	13,231.77		35,136.23	(21,904.46)
10	756	Miscellaneous	87,679.07		362,418.76	(274,739.69)
11		Maintenance				
12	758	Maint. Supervision and Engineering	11,171.54		48,692.95	(37,521.41)
14	759	Maint. Of Structures and Improvements	0.00		0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	7,332.61		3,692.30	3,640.31
16	761	Maint. Of Transmission and Distribbut. Mains	27,192.05		91,219.24	(64,027.19)
18	762	Maint. Of Fire Mains	0.00		0.00	0.00
19	763	Maint. Of Services	67,975.58		205,992.38	(138,016.80)
21	764	Maint. Of Meters	13,401.14		59,732.91	(46,331.77)
22	765	Maint. Of Hydrants	20,668.32		90,513.26	(69,844.94)
23	766	Maint. Of Miscellaneous Plant				0.00
24		Total Transmission and Distribu	441,095.42		1,419,126.32	(978,030.90)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	(524.68)		115,134.94	(115,659.62)
29	772	Meter Reading Expenses	16,677.07		353,025.30	(336,348.23)
30	773	Customer Records and Collection Expenses	310,860.61		946,310.53	(635,449.92)
32	774	Miscellaneous Customer Accounting Expenses	558,078.79		454,981.38	103,097.41
33	775	Uncollectible Accounts	84,347.32		96,130.78	(11,783.46)
34		Total Customer Accounts Experi	969,439.11		1,965,582.93	(996,143.82)
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00		0.00	0.00

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		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	4,216.55	23,561.45	(19,344.90)
5	792	Office Supplies and Other Expenses	74,808.70	76,453.83	(1,645.13)
6	793	Property Insurance	0.00	3,582.12	(3,582.12)
7	794	Injuries and Damages	68,552.85	101,463.47	(32,910.62)
8	795	Employees Pensions and Benefits	2,473,513.67	2,831,303.71	(357,790.04)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	252.02	2,417.59	(2,165.57)
12	798	Outside Service Employed	19,005.82	21,377.42	(2,371.60)
14	799	Miscellaneous General Expense	321,516.95	27,081.90	294,435.05
15		Maintenance			
16	805	Maintenance of General Plant	6,249.76	54,528.04	(48,278.28)
17		Total Administrative and General	2,968,116.32	3,141,769.53	(173,653.21)
18		VIII. Miscellaneous			
19	811	Rents	553.34	2,020.14	(1,466.80)
20	812	Admin. Exp. Transferred	(118,869.08)	(114,062.23)	(4,806.85)
20		Admin. Exp. Transferred - General Office	4,226,546.35	4,289,774.07	(63,227.72)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	4,108,230.61	4,177,731.98	(69,501.37)
23		Total Operating Expenses	11,401,225.23	13,913,378.59	(2,512,153.36)

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	651,522.26	651,522.26	0.00		
25	State corporate Franchise Tax	(212,152.94)	(212,152.94)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	252,524.86	252,524.86			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,761,449.52	1,761,449.52			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	144,108.34	144,108.34			
36						
37						
38						
39		2,597,452.04	2,597,452.04	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

VIS

**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 Claim	Capacity	Diversions 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 Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
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			

VISALIA DISTRICT

WELL PRODUCTION - YEAR 2013

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
North Court & North East 4th	3-03	14	162	168.7	517.7	5,668
Kaweah & Jacob	6-02	16	209	0.0	0.0	
Kaweah & Jacob	6-03	16	368	0.0	0.0	
East Acequia & Oakhurst	7-01	14	199	88.9	272.9	2,658
Houston Street E/O Leslie	9-01	16	167	107.4	329.6	4,600
Sequoia Ave. & Tipton Street	11-02	16	460	133.6	410.0	4,773
East Roosevelt Ave. E/O Santa Fe	12-01	16	186	91.1	279.6	3,159
Tulare Ave. & Bonnie Lane	13-01	16	214	129.1	396.2	6,238
Switzer & Rinaldi Streets	14-01	16	222	86.0	263.9	2,506
Third Ave. & Mineral King	15-01	16	293	12.9	39.6	439
SW corner of Main and Elm	16-02	16	370	437.8	1,343.6	5,640
Giddings near Tulare	17-01	16	257	0.0	0.0	
Woodland S/O Vassar	18-01	16-14	257	144.2	442.5	4,022
South Santa Fe S/O Crumal	19-01	16	243	118.1	362.6	3,225
Conyer Street & Prospect	20-01	16	270	107.4	329.7	2,690
West Iris & Linda Vista	21-01	16	260	0.0	0.0	
Vista S/O Crumal	22-01	16	318	99.4	305.1	3,155
Ashland	23-01	16	356	162.2	497.9	5,711
Douglas & Enos Street	24-01	16	290	250.2	768.0	8,255
628 West Oak	25-01	16	374	104.0	319.1	5,765
Whitney Lane & Country Center Drive	26-01	16	392	121.1	371.8	3,176
West Cambridge E/O Conyer	27-01	16	350	2.3	7.0	57
Burke Street N/O Paradise Street	28-01	16	417	0.0	0.0	
Cain Street N/O Mill Creek	30-01	16	350	338.5	1,038.7	7,327
Dorthea Ave. @ Divisadero Street	31-01	12	212	3.1	9.4	197
Woodland & Country Lane	32-01	16	270	260.9	800.8	8,210
Ave. 312 E/O Tower	33-01	12	225	0.0	0.0	
Ave. 312 E/O Tower	33-02		184	2.7	8.1	331
Caldwell E/O West Street	34-01	16	270	172.8	530.3	3,531
W/O Babcock N/O Ferguson	36-01	16	302	56.0	171.7	1,351
3209 Borderlinks	37-01	16	310	156.2	479.5	4,577
131 North Akers Road	38-01	16	305	89.5	274.6	2,296
1611 Crenshaw	39-01	16	320	35.1	107.7	1,075
Demaree Road N/O Walnut Ave.	40-01	16	296	212.0	650.7	8,677
Dorothea Ave. E/O Sallee Lane	41-01	16	306	120.4	369.5	3,859
S/E corner Oak Park on Rancho Ave.	42-01	16	250	147.7	453.2	5,432
Bollinger Road S/O Monte Vista Ave.	43-01	10	242	0.0	0.0	1
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
Retired	2-03			3,959.4	12,151.1	118,596.7

VISALIA DISTRICT

WELL PRODUCTION - YEAR 2013

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
805 West Whitendale Ave.	45-01	16	300	319.8	981.5	7,557
Nicholas N/E of Chinowth	46-01	16	321	99.4	305.1	2,043
Sunnyside - Demaree	47-01	16	312	131.4	403.4	3,154
SE corner of Vine & Mooney	48-01	16	330	260.0	797.8	4,658
Pinkham Road & Regina Drive	49-01	16	310	81.3	249.4	1,844
Maple & Magnolia	50-01	16	290	229.9	705.4	6,851
Harter & Teddy Way	51-01	16	306	61.1	187.6	2,292
Mooney N/O Ave. 264	52-01	16	310	8.0	24.6	340
Buena Vista & Woodville	53-01	16	322	159.6	489.9	5,506
Parkwood near Woodland	54-01	14-12	270	0.0	-	
Parkwood & County Center	55-01	12	300	420.7	1,291.0	6,879
Packwood and County Center	55-02	16	620	0.0	-	
30' N/O Buena Vista - 1/4 mi. W/O Burk	56-01	16	440	173.3	531.9	6,633
Pinkham Road	57-01	12	350	0.0	-	
Pinkham Road	57-02	12	252	5.4	16.5	540
Irma Road	58-01	12	272	58.6	179.8	4,460
Ave. 264 & Mulnax	60-01	10	260	13.0	39.8	1,997
4828 West Victor	61-01	16	460	86.8	266.2	1,923
2525 East Paradise	62-01	16	480	50.3	154.4	780
12739 Avenue 320	63-01	12	178	0.0	-	
12739 Avenue 320	63-02	12	178	0.0	-	
Atwood & Douglas	64-01	16	420	103.2	316.7	1,823
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	0.9	2.8	94
Road 68, 1/4 mi. South of Ave. 304	69-01	14	405	34.6	106.2	1,774
School Street	70-01	16	420	93.9	288.3	1,662
26500 Plant (Post Friden)	71-01	10	94	0.0	-	
Palm & Douglas Ave.	72-01	16	470	405.3	1,243.7	8,659
N/W corner Doe Ave. & Shirk Road	73-01		400	0.1	0.4	2
(7650 West Doe Ave.)	74-01	14	400	0.0	-	
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	180.7	554.4	3,383
3400 Walnut, 1/4 mi. East of Lovers Lane	78-01	16	610	97.0	297.8	1,607
Mooney & Wren	79-01	16	310	360.4	1,106.0	6,700
N/W corner Monte Verde Ave. & Lisendra Ave.	80-01	16	575	58.8	180.5	1,262
3918 E. Iris Court	81-01	16	640	316.0	969.7	6,868
1303 Garden Street	82-01	16	600	366.1	1,123.6	7,432
				4,175.5	12,814.3	98,720.8

VISALIA DISTRICT

WELL PRODUCTION - YEAR 2013

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
1630 S. Chinowith (X-St. Paradise)	83-01	16	600	681.6	2091.8	8,486
	85-01			0.0	0.0	
329 N. Chinowith (X-St. School)	87-01			0.0	0.0	
4137 W. Hurley (X-St. Chinowith)	88-01			0.0	0.0	
1216 W. Wren (X-St. Giddings)	89-01			1.7	5.2	123
2747 N. Conyer (X-St. Robin)	90-01			1.6	4.9	149
618 Robin (X-St. Willis)	91-01			365.4	1121.3	8,561
	92-01	16	510	260.9	800.7	4,661
N. Linwood Street south of Ferguson	93-01	16	598	303.1	930.1	3,873
Riggin Avenue East of County Center Drive	94-01	16	630	745.0	2286.3	8,164
	95-01			85.2	261.5	909
	96-01			0.0	0.0	-
13056 Ave. 228 (X-St. Road 130)	200-01			0.0	0.0	
22588 Road 130 (X-St. Ave.226)	201-01			34.9	107.1	2,883
1395 State St. - Porterville	201-02	12	400	0.0	0.0	
	300-01 n/a	n/a		18.4	56.4	1,724
				2497.8	7665.4	39531.9
GRAND TOTAL	92			10,632.8	32,630.8	256,849.4

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D-2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
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
	4		Total District	2,600

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	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
12/31/2013

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	10,170		26	4,546				5,179	19,971
2-3/8"										
2-1/2"									35	35
3"										
3-1/2"										
4"	71,556	40,083			86		17,986	2,627	7,123	139,461
4-1/2"										
5"										
5-1/2"										
6"	568,183	74,614			1,338	124	22,236	65,681	200,984	933,160
7"										
8"	525,551	21,664			5,032	1,628	360	135,988	681,683	1,371,906
9"										
10"	6,721				173	1,259		7,044	1,350	16,547
10-3/4"										
12"	73,330				326	2,983		281,824	16,295	374,758
12-3/4"										
14"						380			2,692	3,072
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	1,245,391	146,531		1,677	11,501	6,374	40,582	493,164	915,410	2,860,630

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)	39602	40062	0	0
Industrial	64	64		
Public Authorities	776	788		
Irrigation				
Other (specify)	29	35		
Sub-Total	40471	40949	0	0
Private Fire Connections			650	660
Public Fire Connections			4057	4117
Totals	40471	40949	4707	4777

VISALIA

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	31,618	
3/4 - in.		18,764
1 - in.	9,355	21,079
1 1/4 - in.		7
1 1/2 - in.	630	20
2 - in.	1,851	2,518
2 1/2 - in.		
3 - in.	207	6
4 - in.	51	392
5 - in.		
6 - in.	18	302
8 - in.	11	205
10 - in.		29
12 - in.		1
16 - in.		
18 - in.		
other		7
misc		
Totals	43,741	43,330

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	_____ 1
3. Used, after repair	_____ 71
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 33,738
2. More than 10, but less than 15 years	_____ 3,863
3. More than 15 years	_____ 5,676

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							
	Jan	Feb	Mar	Apr	May	Jun	Sub-total	
Commercial	570	552	624	815	1077	1351	4989	
Industrial	8	7	9	9	10	9	52	
Public Authority	19	26	39	76	133	154	447	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other	2	1		4	5	2	14	
Total	599	586	672	904	1225	1516	5502	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	1467	1454	1581	1129	1006	667	7304	12293	12070
Industrial	15	15	20	15	13	11	89	141	141
Public Authority	177	169	191	136	95	43	811	1258	1226
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	6		11	2	1	3	23	37	30
Total	1665	1638	1803	1282	1115	724	8227	13729	13467

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 134,033

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)	6,375.02
		173,271.56
100.3. Construction work in progress	(G)	646,703.53
		5,428,944.58
241. Advances for construction		-43,046,892.02
265. Contributions in aid of construction		-10,826,221.20

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Scott Bailey

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, 2013 to December 31, 2013.

Visalia

Signature

Controller

Title

Date

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(G) General Office Allocation

SIGNATURE

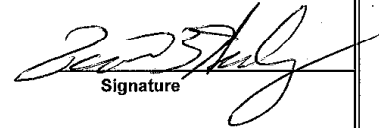
District Management

Name of District Manager Scott Bailey

Address 216 North Valley Oaks Dr., Visalia, CA 93292 Telephone 559-734-6734

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Visalia


Signature

Controller
Title

3-25-14
Date

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