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2014  
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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Report ID: CW\_W405-  
 Bus. Unit: CWSCO  
 Dept: VISALIA

ANALYSIS OF UTILITY PLANT  
 December/31/2014

Page No. 20  
 Run Date: 3/5/2015  
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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	525,779.37	20,661.22			546,440.59
	TOTAL INTANGIBLE PLANT	528,656.87	20,661.22			549,318.09
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	2,550,347.66			-2,039.74	2,548,307.92
<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	5,646,098.30	797,642.32	-1,833.00		6,441,907.62
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	5,646,098.30	797,642.32	-1,833.00		6,441,907.62
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	4,892,515.72	786,618.51			5,679,134.23
3211	PAVEMENT	273,114.98	19,474.02			292,589.00
324	PUMPING EQUIPMENT	9,462,861.29	451,708.84	-65,585.01		9,848,985.12
3241	SYS CONTROL COMPUTER EQUIP	1,469,112.52	510,109.62			1,979,222.14
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	16,097,604.51	1,767,910.99	-65,585.01		17,799,930.49
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	253,689.78				253,689.78
332	WATER TREATMENT EQUIPMENT	2,535,598.66	170,062.70	-94,572.73		2,611,088.63
	TOTAL WATER TREATMENT PLANT	2,789,288.44	170,062.70	-94,572.73		2,864,778.41
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	2,516.19	95,111.20			97,627.39
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	2,156,650.93	551,816.22			2,708,467.15
3421	TANK PAINTING	137,729.28				137,729.28
343	TRANS AND DIST MAINS	68,458,596.65	1,573,070.07	-46,463.70		69,985,203.02
344	FIRE MAINS	0.00				0.00
345	SERVICES	31,197,799.46	1,930,347.78	-15,816.03		33,112,331.21
346	METERS	7,380,818.98	425,695.59	-53,000.78		7,753,513.79
348	HYDRANTS	10,149,006.17	495,616.38	-27,334.33		10,617,288.22
	TOTAL TRANS AND DIST PLANT	119,483,117.66	5,071,657.24	-142,614.84		124,412,160.06
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	1,747,891.47	246,652.84			1,994,544.31
3711	PAVEMENT	42,676.68				42,676.68
3720	OFFICE FURNITURE AND EQUIPMENT	133,537.53	59,510.78	-915.22		192,133.09
3721	OFFICE EQUIPMENT - COMPUTERS	64,402.63	17,947.94			82,350.57
3722	COMPUTER SOFTWARE	59,910.13				59,910.13
373	TRANSPORTATION EQUIPMENT	1,451,943.51	65,556.80	-76,376.00	-41,471.83	1,399,652.48
374	STORES EQUIPMENT	18,025.05	23,432.44	-2,086.82		39,370.67
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	517,114.07	11,045.98	-48,371.50		479,788.55
379	OTHER GENERAL PLANT	3,432.23				3,432.23
380	LEASED PROPERTY	639,920.27				639,920.27
	TOTAL OTHER GENERAL PLANT	4,810,024.33	424,146.78	-127,749.54	-41,471.83	5,064,949.74
<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	6,225,440.08	801,306.54	-437,316.61	-2,690.45	6,586,739.56
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	6,238,919.78	801,306.54	-437,316.61	-2,690.45	6,600,219.26
	TOTAL UTILITY PLANT IN SERVICE	158,144,057.55	9,053,387.79	-869,671.73	-46,202.02	166,281,571.59

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014**  
**SCHEDULE A-1d**  
**VISALIA DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 154,632,975.6	\$ 150,798,544.3
4	GENERAL OFFICE PRORATE	\$ 6,423,103.2	\$ 5,791,969.0
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)	\$ 161,056,078.7	\$ 156,590,513.3
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 45,392,750.0	\$ 41,215,755.2
10	GENERAL OFFICE PRORATE	\$ 2,706,979.4	\$ 2,243,946.4
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 48,099,729.4	\$ 43,459,701.5
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 11,108,507.0	\$ 9,995,021.8
14	DEFERRED ITC	\$ 94,074.3	\$ 95,400.0
15	GENERAL OFFICE PRORATE	\$ 571,311.4	\$ 320,654.6
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 11,773,892.6	\$ 10,411,076.4
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 10,725,451.8	\$ 10,938,774.0
19	ADVANCES FOR CONSTRUCTION	\$ 43,174,739.4	\$ 43,063,280.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 5,303,392.1	\$ 5,225,842.3
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 48,596,799.9	\$ 48,776,212.1
22	ADD MATERIALS AND SUPPLIES	\$ 212,314.2	\$ 237,167.6
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 446,000.0	\$ 1,365,900.0
24	TOTAL DISTRICT RATE BASE	\$ 53,243,972.0	\$ 55,546,580.8
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)	\$ 16,230,427.9	\$ 15,200,733.5
28	Purchased Power & Commodity for Resale*	\$ 1,810,216.6	\$ 1,647,144.6
29	Meter Revenues: Bimonthly Billing	\$ 4,488,969.7	\$ 4,295,160.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 47,738.0	\$ 48,937.7
31	Total Revenues ( Line 30 + Line 31 )	\$ 4,536,707.6	\$ 4,344,098.2
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	1.05%	1.13%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$ 3,345,788.7	\$ 3,131,144.2
34	1/24 x Line 28 x Line 33	\$ 7,116.1	\$ 7,135.1
35	1/12 x Line 29	\$ 150,851.4	\$ 137,262.0
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 3,503,726.1	\$ 3,275,541.3
37	Total Adopted	\$ 446,000.0	\$ 1,365,900.0

## SCHEDULE A-3

VISALIA

## Depreciation and Amortization Reserves

2014

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)	2,440,065.44					
			43,046,852.93		106,789.32		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	566,105.53					
			4,277,072.00					
4	b) Charged to account No. 265		469,630.33					
5	c) Charged to clearing accounts	(G)	26,774.38					
			103,330.02					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	10,547.94					
			0.00	(B)	51,457.78			
8	Total Credits		5,453,460.20		51,457.78			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	437,316.61					
			432,355.12					
11	b) Cost of removal	(G)	967.95					
			101,447.58					
12	c) All other debits	(G)	14,897.73			(C)	0.00	
			(15,333.20)					
13	Total Debits		971,651.79				0.00	
14	Balances in reserves at end of year		49,968,726.78		158,247.10		0.00	0.00
15	State method of determining depreciation charges:	Straight Line Remaining Life Method & Liberalized						
16								
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:	3,576,170.01						
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

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Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2015

Schedule A-3A

Run Time: 3:22:24 PM

Dept: VISALIA

ACCOUNT	BEGIN		COST TO				END
	BALANCE	PROVISIONS	RETIREMENT	SALVAGE	REMOVE	OTHER	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	1,929,913.27	146,186.88	-1,833.00	0.00	-21,483.14	0.00	2,052,784.01
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	1,938,938.27	146,186.88	-1,833.00	0.00	-21,483.14	0.00	2,061,809.01
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	1,558,232.30	185,691.11	0.00	0.00	0.00	0.00	1,743,923.41
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	2,389,308.52	237,990.96	-65,585.01	0.00	-1,314.72	0.00	2,560,399.75
3241 SYSTEM CONTROL COMPUTER EQUIP	128,792.73	36,948.19	0.00	0.00	0.00	0.00	165,740.92
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	4,076,333.55	460,630.26	-65,585.01	0.00	-1,314.72	0.00	4,470,064.08
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	26,130.28	5,923.66	0.00	0.00	0.00	0.00	32,053.94
3320 WATER TREATMENT EQUIPMENT	722,567.57	68,228.77	-94,572.73	0.00	0.00	0.00	696,223.61
TOTAL WATER TREATMENT PLANT	748,697.85	74,152.43	-94,572.73	0.00	0.00	0.00	728,277.55
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	2,790.58	-15.72	0.00	0.00	0.00	0.00	2,774.86
3420 RESERVOIRS AND TANKS	440,541.54	67,575.07	0.00	0.00	0.00	0.00	508,116.61
3421 TANK PAINTING	54,114.04	14,985.10	0.00	0.00	0.00	0.00	69,100.14
3430 TRANS AND DIST MAINS	17,536,887.08	1,820,994.00	-46,463.70	0.00	-33,616.55	0.00	19,297,800.83
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	12,639,820.41	1,543,771.12	-15,816.03	0.00	-33,479.87	0.00	14,134,295.63
3460 METERS	1,331,904.04	250,332.78	-53,000.78	0.00	522.84	0.00	1,529,758.88
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,110,015.16	201,034.91	-27,334.33	0.00	-12,076.14	0.00	2,271,639.60
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	34,136,072.85	3,898,678.26	-142,614.84	0.00	-78,649.72	0.00	37,813,486.55
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	676,917.83	64,064.23	0.00	0.00	0.00	0.00	740,982.06
3720 OFFICE FURNITURE AND EQUIP	39,213.50	5,044.40	-915.22	0.00	0.00	0.00	43,342.68
3721 OFFICE EQUIPMENT - COMPUTERS	46,681.30	3,952.15	0.00	0.00	0.00	0.00	50,633.45
3722 OFFICE EQUIPMENT - SOFTWARE	10,460.16	7,925.07	0.00	0.00	0.00	0.00	18,385.23
3730 TRANSPORTATION EQUIPMENT	769,196.18	103,330.02	-76,376.00	3,500.00	0.00	-17,661.02	781,989.18
3740 STORES EQUIPMENT	6,680.56	550.80	-2,086.82	0.00	0.00	0.00	5,144.54
3750 LABORATORY EQUIPMENT	-1,633.66	126.87	0.00	0.00	0.00	0.00	-1,506.79
3760 COMMUNICATION EQUIPMENT	42,186.13	2,541.08	0.00	0.00	0.00	0.00	44,727.21
3770 POWER OPERATED EQUIPMENT	19,213.43	1,791.96	0.00	0.00	0.00	0.00	21,005.39
3780 TOOLS, SHOP AND GARAGE EQUIP	147,120.40	27,256.27	-48,371.50	0.00	0.00	0.00	126,005.17
3790 OTHER GENERAL PLANT	968.05	357.57	0.00	0.00	0.00	0.00	1,325.62
3800 LEASED PROPERTY	389,284.91	63,992.04	0.00	0.00	0.00	0.00	453,276.95
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	2,146,810.41	280,932.46	-127,749.54	3,500.00	0.00	-17,661.02	2,285,832.31
GO PLANT ALLOCATION	2,440,065.44	592,879.91	-437,316.61	14,747.11	-967.95	-150.62	2,609,257.98
TOTAL DEPRECIATION	45,486,918.37	5,453,460.20	-869,671.73	18,247.11	-102,415.53	-17,811.64	49,968,726.78

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	18,222,147	16,941,822	1,280,325
25		601.2 Industrial Sales	4,765,482	4,229,507	535,975
26		601.3 Sales to Public Authorities	2,099,063	1,966,887	132,176
27		Sub-Total	25,086,692	23,138,216	1,948,477
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	-	-
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	-	-	-
37	604	Private Fire Protection Service	380,231	390,701	(10,470)
38	605	Public Fire Protection Service	43,971	44,490	(519)
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	81,084	32,721	48,363
43		Sub-Total	505,286	467,913	37,373
44		Total Water Service Revenue	25,591,978	23,606,128	1,985,850
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	121,754	125,950	(4,196)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	363,564	69,253	294,311
51		Total Other Water Revenues	485,318	195,203	290,115
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	1,571,045	2,347,310	(776,265)
54		WRAM/MCBA Interest	2,447	1,022	1,425
54		Conservation Revenue Billed	(144,114)	208,553	(352,667)
55		Total WRAM Adjustments	1,429,378	2,556,885	(1,127,507)
56		Total Operating Revenues	27,506,674	26,358,216	1,148,458

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		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	48,024	47,335	689	
5	702	Operation Labor and Expense	2,486	2,285	200	
6	703	Miscellaneous Expense	576,608	466,181	110,427	
7	704	Purchased Water	-	531	(531)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	7,091	8,408	(1,317)	
11	707	Maint. Of Structures and Improvements	-	-	-	
12	708	Maint. Of Reservoirs	-	-	-	
14	709	Maint. Of Lake, River other Intakes	-	-	-	
15	710	Maint. Of Springs and Tunnels	-	-	-	
16	711	Maint. Of Wells	258,291	171,915	86,376	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	892,499	696,655	195,844	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	224,043	264,545	(40,502)	
24	722	Power Production Labor and Expenses	-	300	(300)	
26	723	Fuel For Power Production	635	767	(131)	
27	724	Pumping Labor and Expenses	27,481	29,235	(1,754)	
28	725	Miscellaneous Expenses	144,806	152,269	(7,463)	
29	726	Fuel or Power Purchased For Pumping	1,812,796	1,649,668	163,128	
30		Maintenance				
31	729	Maint. Supervision and Engineering	258,591	186,859	71,731	
33	730	Maint. Of Structures and Improvements	42,926	38,678	4,248	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	68,169	49,667	18,503	
36	733	Maint. Of Other Pumping Equipment	-	8	(8)	
37		Total Pumping Expenses	2,579,447	2,371,995	207,452	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	153,050	144,603	8,448	
42	742	Operation Labor and Expenses	218,925	165,156	53,769	
43	743	Miscellaneous Expenses	32,595	37,374	(4,778)	
44	744	Chemicals and Filtering Materials	91,237	95,026	(3,790)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	19,030	29,041	(10,011)	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	29,613	19,260	10,353	
50		Total Water Treatment Expenses	544,451	490,459	53,991	



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	661,820	606,097	55,724	
5	752	Storage Facilities Expenses	6	15,555	(15,549)	
7	753	Transmission and Distribution Lines	189,107	197,680	(8,573)	
8	754	Meter Expenses	57,999	66,282	(8,283)	
9	755	Customer Installation Expenses	13,607	13,232	376	
10	756	Miscellaneous	74,643	87,679	(13,036)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	325,445	304,737	20,708	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	18,831	7,333	11,498	
16	761	Maint. Of Transmission and Distribbut. Mains	41,051	27,192	13,859	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	105,976	67,976	38,000	
21	764	Maint. Of Meters	18,096	13,401	4,695	
22	765	Maint. Of Hydrants	25,803	20,668	5,135	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	1,532,385	1,427,831	104,554	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	1,079,605	1,020,140	59,465	
29	772	Meter Reading Expenses	17,008	16,677	331	
30	773	Customer Records and Collection Expenses	369,491	310,861	58,631	
32	774	Miscellaneous Customer Accounting Expenses	461,902	558,372	(96,470)	
33	775	Uncollectible Accounts	93,775	84,347	9,428	
33	776	776 Cust Allocation In/Out	(62,336)	(405,979)	343,643	
34		Total Customer Accounts Expense	1,959,446	1,584,418	375,028	
35		<b>VI. Sales Expenses</b>				
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	-	-	-	

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		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	122,781	134,341	(11,560)
5	792	Office Supplies and Other Expenses	94,537	75,379	19,159
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	63,072	68,553	(5,481)
8	795	Employees Pensions and Benefits	2,873,628	2,980,619	(106,990)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	601	252	349
12	798	Outside Service Employed	57,195	19,006	38,190
14	799	Miscellaneous General Expense	4,593,403	4,574,408	18,995
15		Maintenance			
16	805	Maintenance of General Plant	35,075	6,250	28,825
17		Total Administrative and General Expenses	7,840,293	7,858,806	(18,514)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	570	553	17
20	812	Admin. Exp. Transferred	(77,767)	(118,869)	41,102
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(77,197)	(118,316)	41,119
23		Total Operating Expenses	15,271,323	14,311,849	959,474

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	641,700.30	641,700.30	0.00		
25	State corporate Franchise Tax	(13,297.81)	(13,297.81)			
26	State Unemployment Tax	(5,071.40)	(5,071.40)			0.00
27	Other State and Local Taxes	1,494.80	1,494.80			
28	Federal Unemployment Tax	(1,950.55)	(1,950.55)			0.00
29	FICA	307,364.67	271,473.69			35,890.98
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	2,058,833.11	2,058,833.11			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	138,782.15	138,782.15			
36						
37						
38						
39		3,127,855.27	3,091,964.29	0.00	0.00	35,890.98

\* 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) <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	<b>Not Applicable</b>								
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	<b>Not Applicable</b>								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from		<b>Not Applicable</b>						
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.

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		<b>See Attached Schedule</b>	
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 2014**

**SCHEDULE D-1**

<b><u>LOCATION</u></b>	<b><u>UNIT NO.</u></b>	<b><u>I.D. SIZE INCHES</u></b>	<b><u>DEPTH (FEET)</u></b>	<b><u>2014 M.G.</u></b>	<b><u>2014 A.F.</u></b>	<b><u>HOURS</u></b>
North Court & North East 4th	3-03	14	162	66.5	204.0	2,890
East Acequia & Oakhurst	7-01	14	199	79.2	242.9	2,447
Houston Street E/O Leslie	9-01	16	167	101.1	310.2	4,893
Sequoia Ave. & Tipton Street	11-02	16	460	89.4	274.4	3,293
East Roosevelt Ave. E/O Santa Fe	12-01	16	186	162.4	498.4	6,117
Tulare Ave. & Bonnie Lane	13-01	16	214	114.9	352.6	6,466
Switzer & Rinaldi Streets	14-01	16	222	234.7	720.3	6,890
Third Ave. & Mineral King	15-01	16	293	12.3	37.9	442
SW corner of Main and Elm	16-02	16	370	508.8	1,561.6	6,875
Woodland S/O Vassar	18-01	16-14	257	124.2	381.3	4,182
South Santa Fe S/O Crumal	19-01	16	243	92.3	283.3	2,617
Conyer Street & Prospect	20-01	16	270	306.9	941.9	8,062
Vista S/O Crumal	22-01	16	318	110.0	337.6	3,696
Ashland	23-01	16	356	79.0	242.5	3,361
Douglas & Enos Street	24-01	16	290	230.3	706.7	8,164
628 West Oak	25-01	16	374	121.6	373.1	5,894
Whitney Lane & Country Center Drive	26-01	16	392	89.8	275.6	2,447
West Cambridge E/O Conyer	27-01	16	350	4.0	12.1	140
Cain Street N/O Mill Creek	30-01	16	350	148.5	455.6	4,073
Woodland & Country Lane	32-01	16	270	145.6	447.0	4,935
Ave. 312 E/O Tower	33-02		184	2.7	8.2	401
Caldwell E/O West Street	34-01	16	270	270.6	830.5	5,862
W/O Babcock N/O Ferguson	36-01	16	302	5.2	16.1	132
3209 Borderlinks	37-01	16	310	105.9	324.9	3,275
131 North Akers Road	38-01	16	305	69.8	214.3	1,850
1611 Crenshaw	39-01	16	320	51.2	157.0	1,828
Demaree Road N/O Walnut Ave.	40-01	16	296	185.9	570.4	8,724
Dorothea Ave. E/O Sallee Lane	41-01	16	306	81.3	249.6	2,798
S/E corner Oak Park on Rancho Ave.	42-01	16	250	134.4	412.6	6,139
Retired	2-03			3,728.5	11,442.4	118,887.9

**VISALIA DISTRICT**

**WELL PRODUCTION - YEAR 2014**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 A.F.</u>	<u>HOURS</u>
805 West Whitendale Ave.	45-01	16	300	237.9	730.1	6,335
Nicholas N/E of Chinowth	46-01	16	321	120.9	370.9	3,121
Sunnyside - Demaree	47-01	16	312	76.8	235.5	1,902
SE corner of Vine & Mooney	48-01	16	330	189.2	580.7	3,614
Pinkham Road & Regina Drive	49-01	16	310	97.2	298.4	2,244
Maple & Magnolia	50-01	16	290	134.7	413.5	3,409
Harter & Teddy Way	51-01	16	306	56.7	174.1	1,865
Mooney N/O Ave. 264	52-01	16	310	8.4	25.8	382
Buena Vista & Woodville	53-01	16	322	239.3	734.3	8,458
Parkwood & County Center	55-01	12	300	433.0	1,328.7	8,593
30' N/O Buena Vista - 1/4 mi. W/O Burk	56-01	16	440	126.9	389.3	5,002
Pinkham Road	57-02	12	252	5.6	17.1	425
Irma Road	58-01	12	272	20.9	64.3	1,689
Ave. 264 & Mulnax	60-01	10	260	7.2	22.1	805
4828 West Victor	61-01	16	460	68.3	209.7	2,213
2525 East Paradise	62-01	16	480	42.9	131.6	697
Atwood & Douglas	64-01	16	420	99.6	305.6	1,894
Effie Drive & Roy Drive	68-01	10	400	0.2	0.6	28
Road 68, 1/4 mi. South of Ave. 304	69-01	14	405	19.5	59.7	1,069
School Street	70-01	16	420	34.9	107.1	602
Palm & Douglas Ave.	72-01	16	470	376.7	1,155.9	8,703
Airport Drive & Plaza Drive	77-01	14	425	128.4	394.1	2,513
3400 Walnut, 1/4 mi. East of Lovers Lane	78-01	16	610	94.2	289.0	1,647
Mooney & Wren	79-01	16	310	378.5	1,161.4	8,095
N/W corner Monte Verde Ave. & Lisendra Ave.	80-01	16	575	55.6	170.6	1,231
3918 E. Iris Court	81-01	16	640	322.1	988.4	7,738
1303 Garden Street	82-01	16	600	257.5	790.3	5,390
				3,632.9	11,148.9	89,663.7

**VISALIA DISTRICT**

**WELL PRODUCTION - YEAR 2014**

**SCHEDULE D-1**

<b><u>LOCATION</u></b>	<b><u>UNIT NO.</u></b>	<b><u>I.D. SIZE INCHES</u></b>	<b><u>DEPTH (FEET)</u></b>	<b><u>2014 M.G.</u></b>	<b><u>2014 A.F.</u></b>	<b><u>HOURS</u></b>
1216 W. Wren (X-St. Giddings)	83-01	16	600	662.9	2034.2	8,669
	89-01			0.7	2.3	51
618 Robin (X-St. Willis)	91-01			314.9	966.5	8,616
	92-01	16	510	283.3	869.3	5,443
N. Linwood Street south of Ferguson	93-01	16	598	335.8	1030.6	4,618
Riggin Avenue East of County Center Drive	94-01	16	630	596.4	1830.3	6,848
	95-01			80.0	245.4	968
	96-01			0.0	0.1	-
13056 Ave. 228 (X-St. Road 130)	200-01			31.0	95.0	2,830
	300-01	n/a	n/a	7.5	22.9	670
				2312.4	7096.6	38713.1
<b>GRAND TOTAL</b>	92			9,673.8	29,687.9	247,264.7

**CALIFORNIA WATER SERVICE COMPANY**

**VISALIA DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2014**

**SCHEDULE D-2**

<u>LOCATION</u>	<u>DESIGNATION</u>	<u>FILLED FROM WHAT SOURCE</u>	<u>TYPE</u>	<u>CAPACITY (1000 gal)</u>
Visalia				
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 D
	Sta. 096-Tank 1	Wells	Steel	1000 D
Porterville				
	Sta. 301 -Tank 1	Wells	Steel	200 D
	<b>5</b>		<b>Total District</b>	<b>2,800</b>

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

12/31/2014

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	10,010		26	4,546				5,179	19,811
2-3/8"										
2-1/2"										
3"									35	35
3-1/2"										
4"	70,306	39,755			86		17,986	2,631	7,123	137,887
4-1/2"										
5"										
5-1/2"										
6"	564,437	74,614			1,338	124	22,236	65,694	203,469	931,912
7"										
8"	525,479	21,664			5,032	1,628	360	136,060	697,856	1,388,079
9"										
10"	6,721				173	1,259		7,044	1,350	16,547
10-3/4"										
12"	73,330				326	2,983		281,860	16,295	374,794
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"										
<b>Total</b>	<b>1,240,323</b>	<b>146,043</b>		<b>1,677</b>	<b>11,501</b>	<b>6,374</b>	<b>40,582</b>	<b>493,289</b>	<b>934,068</b>	<b>2,873,857</b>

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

	<b>Metered-</b>	<b>Dec. 31</b>	<b>Flat Rate-</b>	<b>Dec. 31</b>
	<b>Prior</b>	<b>Current</b>	<b>Prior</b>	<b>Current</b>
	<b>Year</b>	<b>Year</b>	<b>Year</b>	<b>Year</b>
<b>Commercial (including domestic)</b>	<b>40062</b>	<b>40807</b>	<b>0</b>	<b>0</b>
<b>Industrial</b>	<b>64</b>	<b>64</b>		
<b>Public Authorities</b>	<b>788</b>	<b>799</b>		
<b>Irrigation</b>				
<b>Other (specify)</b>	<b>35</b>	<b>39</b>		
<b>Sub-Total</b>	<b>40949</b>	<b>41709</b>	<b>0</b>	<b>0</b>
<b>Private Fire Connections</b>			<b>660</b>	<b>666</b>
<b>Public Fire Connections</b>			<b>4117</b>	<b>4150</b>
<b>Totals</b>	<b>40949</b>	<b>41709</b>	<b>4777</b>	<b>4816</b>

VISALIA

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 -in.	31,858	
3/4 - in.		18,424
1 - in.	9,868	21,660
1 1/4 - in.		7
1 1/2 - in.	699	20
2 - in.	1,956	2,519
2 1/2 - in.		
3 - in.	207	6
4 - in.	51	393
5 - in.		
6 - in.	19	302
8 - in.	11	205
10 - in.		29
12 - in.		1
16 - in.		
18 - in.		
other		198
misc		
<b>Totals</b>	<b>44,669</b>	<b>43,764</b>

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	
2. Used, before repair	3
3. Used, after repair	95
4. Found fast, requiring billing adjustment	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	33,159
2. More than 10, but less than 15 years	4,259
3. More than 15 years	4,955

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	677	604	612	727	864	1215	4699	
Industrial	13	11	11	10	13	16	74	
Public Authority	32	35	43	68	84	130	392	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other	6	2	1	2	2	3	16	
<b>Total</b>	<b>728</b>	<b>652</b>	<b>667</b>	<b>807</b>	<b>963</b>	<b>1364</b>	<b>5181</b>	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	1370	1344	1265	1072	824	670	6545	11244	12293
Industrial	18	20	20	19	14	13	104	178	141
Public Authority	146	146	146	127	85	40	690	1082	1258
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	3	5	1	2	3	3	17	33	37
<b>Total</b>	<b>1537</b>	<b>1515</b>	<b>1432</b>	<b>1220</b>	<b>926</b>	<b>726</b>	<b>7356</b>	<b>12537</b>	<b>13729</b>

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 135,923

**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)	3,598.53
		198,491.43
100.3. Construction work in progress	(G)	146,677.83
		3,350,322.17
241. Advances for construction		-43,664,464.29
265. Contributions in aid of construction		-10,662,280.53

(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, 2014 to December 31, 2014.

Visalia

Signature

Controller

Title

Date

**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)	3,598.53
		198,491.43
100.3. Construction work in progress	(G)	146,677.83
		3,350,322.17
241. Advances for construction		-43,664,464.29
265. Contributions in aid of construction		-10,662,280.53

(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, 2014 to December 31, 2014.

Visalia

  
Signature

Vice President & Corporate Controller

Title

March 25, 2015  
Date

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