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**2015
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, 2015**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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

ANALYSIS OF UTILITY PLANT
December/31/2015

Page No. 17
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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	1,615,540.78				1,615,540.78
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,615,540.78				1,615,540.78
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,921,212.11				1,921,212.11
3211	PAVEMENT	55,379.20				55,379.20
324	PUMPING EQUIPMENT	3,290,108.38	282,573.46	-38,164.44		3,534,517.40
3241	SYS CONTROL COMPUTER EQUIP	493,659.78				493,659.78
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,760,359.47	282,573.46	-38,164.44		6,004,768.49
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	93,077.73				93,077.73
332	WATER TREATMENT EQUIPMENT	382,800.96				382,800.96
	TOTAL WATER TREATMENT PLANT	475,878.69				475,878.69
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	1,436,666.33				1,436,666.33
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	9,112,119.56	52,795.25			9,164,914.81
344	FIRE MAINS	0.00				0.00
345	SERVICES	4,739,061.78	824,722.77	-3,386.38		5,560,398.17
346	METERS	803,637.05	76,361.28	-29,476.96		850,521.37
348	HYDRANTS	1,529,684.33	8,990.93	-204.75		1,538,470.51
	TOTAL TRANS AND DIST PLANT	17,637,594.48	962,870.23	-33,068.09		18,567,396.62
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	448,061.73				448,061.73
3711	PAVEMENT	29,298.12				29,298.12
3720	OFFICE FURNITURE AND EQUIPMENT	74,642.09				74,642.09
3721	OFFICE EQUIPMENT - COMPUTERS	13,235.37	2,771.30	-1,305.19		14,701.48
3722	COMPUTER SOFTWARE	9,904.61				9,904.61
373	TRANSPORTATION EQUIPMENT	173,944.13				173,944.13
374	STORES EQUIPMENT	34,168.55				34,168.55
375	LABORATORY EQUIPMENT	844.54				844.54
376	COMMUNICATION EQUIPMENT	32,129.24				32,129.24
377	POWER OPERATED EQUIPMENT	827.36				827.36
378	TOOLS, SHOP AND GARAGE EQUIP	83,613.89		-14,324.92		69,288.97
379	OTHER GENERAL PLANT	6,593.64				6,593.64
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	907,263.27	2,771.30	-15,630.11		894,404.46
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,093,196.66	137,474.20	-100,872.51	0.00	1,129,798.35
	OTHER GO PLANT ALLOCATION	0.00	0.00		0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,093,196.66	137,474.20	-100,872.51		1,129,798.35
	TOTAL UTILITY PLANT IN SERVICE	28,368,454.00	1,385,689.19	-187,735.15		29,566,408.04

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2015
SCHEDULE A-1d
SELMA DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2015	Balance 12/31/2014
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 27,765,712.8	\$ 26,710,398.5
4	GENERAL OFFICE PRORATE	\$ 1,101,852.2	\$ 1,097,505.0
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)	<u>\$ 28,867,565.0</u>	<u>\$ 27,807,903.5</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 8,552,932.5	\$ 7,883,328.7
10	GENERAL OFFICE PRORATE	\$ 459,486.8	\$ 462,537.1
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 9,012,419.3</u>	<u>\$ 8,345,865.8</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,644,191.1	\$ 2,289,867.7
14	DEFERRED ITC	\$ 21,203.4	\$ 21,610.8
15	GENERAL OFFICE PRORATE	\$ 102,156.9	\$ 97,619.0
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 2,767,551.4</u>	<u>\$ 2,409,097.5</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 1,764,698.0	\$ 1,799,074.3
19	ADVANCES FOR CONSTRUCTION	\$ 3,237,770.4	\$ 3,350,378.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 464,664.6	\$ 469,767.7
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 4,537,803.7</u>	<u>\$ 4,679,684.9</u>
22	ADD MATERIALS AND SUPPLIES	\$ 224,313.0	\$ 220,742.8
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 94,700.0	\$ 99,600.0
24	TOTAL DISTRICT RATE BASE	<u><u>\$ 12,868,803.6</u></u>	<u><u>\$ 12,693,598.1</u></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)	\$ 3,118,040.0	\$ 2,934,658.7
28	Purchased Power & Commodity for Resale*	\$ 332,053.1	\$ 374,917.6
29	Meter Revenues: Bimonthly Billing	\$ 626,454.8	\$ 595,388.2
30	Other Revenues: Flat Rate Monthly Billing	\$ 91,231.7	\$ 119,959.2
31	Total Revenues (Line 30 + Line 31)	<u>\$ 717,686.5</u>	<u>\$ 715,347.3</u>
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	12.71%	16.77%
33	5/24 x Line 28 x (100% - Line 33)	\$ 567,016.1	\$ 508,861.5
34	1/24 x Line 28 x Line 33	\$ 16,515.1	\$ 20,505.1
35	1/12 x Line 29	\$ 27,671.1	\$ 31,243.1
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 611,202.3	\$ 560,609.8
37	Total Adopted	\$ 94,700.0	\$ 99,600.0

SCHEDULE A-3

SELMA

Depreciation and Amortization Reserves

2015

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)	433,056.65				
			7,982,370.64	181,125.32	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	80,977.01				
			778,854				
4	b) Charged to account No. 265		82,300.27				
5	c) Charged to clearing accounts	(G)	4,092.18				
			20,368.92				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(3,489.37)				
			0.00	(B)	30,468.90		
8	Total Credits		963,103.01	30,468.90			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	100,872.51				
			86,862.64				
11	b) Cost of removal	(G)	0.00				
			44,300.37				
12	c) All other debits	(G)	(626.34)		(C)	0.00	
			0.00				
13	Total Debits		231,409.18		0.00		
14	Balances in reserves at end of year		9,147,121.12	211,594.22	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:		576,805.08				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: SELMA

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	478,092.86	43,296.48	0.00	0.00	0.00	0.00	521,389.34
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	478,092.86	43,296.48	0.00	0.00	0.00	0.00	521,389.34
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	435,856.26	92,828.28	0.00	0.00	0.00	0.00	528,684.54
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	615,036.22	92,781.12	-38,164.44	0.00	-26,188.84	0.00	643,464.06
3241 SYSTEM CONTROL COMPUTER EQUIP	29,971.83	13,921.20	0.00	0.00	0.00	0.00	43,893.03
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,080,864.31	199,530.60	-38,164.44	0.00	-26,188.84	0.00	1,216,041.63
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	225,793.91	6,928.68	0.00	0.00	0.00	0.00	232,722.59
TOTAL WATER TREATMENT PLANT	225,793.91	6,928.68	0.00	0.00	0.00	0.00	232,722.59
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	9,647.35	1,934.88	0.00	0.00	0.00	0.00	11,582.23
3420 RESERVOIRS AND TANKS	258,703.84	32,899.56	0.00	0.00	0.00	0.00	291,603.40
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	2,980,767.08	271,541.16	0.00	0.00	0.00	0.00	3,252,308.24
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,795,536.17	220,366.32	-3,386.38	0.00	-18,111.53	0.00	1,994,404.58
3460 METERS	227,430.24	26,118.24	-29,476.96	0.00	0.00	0.00	224,071.52
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	585,499.44	33,194.04	-204.75	0.00	0.00	0.00	618,488.73
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	5,857,584.12	586,054.20	-33,068.09	0.00	-18,111.53	0.00	6,392,458.70
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	111,481.92	17,372.28	0.00	0.00	0.00	0.00	128,854.20
3720 OFFICE FURNITURE AND EQUIP	32,766.65	2,575.20	0.00	0.00	0.00	0.00	35,341.85
3721 OFFICE EQUIPMENT - COMPUTERS	10.55	379.80	-1,305.19	0.00	0.00	0.00	-914.84
3722 OFFICE EQUIPMENT - SOFTWARE	-2,182.80	2,141.40	0.00	0.00	0.00	0.00	-41.40
3730 TRANSPORTATION EQUIPMENT	109,594.71	20,368.92	0.00	0.00	0.00	0.00	129,963.63
3740 STORES EQUIPMENT	22,543.69	529.56	0.00	0.00	0.00	0.00	23,073.25
3750 LABORATORY EQUIPMENT	-636.36	84.84	0.00	0.00	0.00	0.00	-551.52
3760 COMMUNICATION EQUIPMENT	48,661.67	-1,567.92	0.00	0.00	0.00	0.00	47,093.75
3770 POWER OPERATED EQUIPMENT	931.98	-125.88	0.00	0.00	0.00	0.00	806.10
3780 TOOLS, SHOP AND GARAGE EQUIP	16,429.45	3,862.92	-14,324.92	0.00	0.00	0.00	5,967.45
3790 OTHER GENERAL PLANT	433.98	694.92	0.00	0.00	0.00	0.00	1,128.90
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	340,035.44	46,316.04	-15,630.11	0.00	0.00	0.00	370,721.37
GO PLANT ALLOCATION	433,056.65	80,977.01	-100,872.51	626.34	0.00	0.00	413,787.49
TOTAL DEPRECIATION	8,415,427.29	963,103.01	-187,735.15	626.34	-44,380.37	0.00	9,147,121.12

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	2,636,922	2,371,917		265,005
25		601.2 Industrial Sales	636,059	583,653		52,406
26		601.3 Sales to Public Authorities	224,717	230,821		(6,104)
27		Sub-Total	3,497,698	3,186,391		311,307
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	1,004,681	1,349,927		(345,246)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	1,004,681	1,349,927		(345,246)
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	51,344	48,008		3,336
38	605	Public Fire Protection Service	8,113	8,113		0
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	14,745	9,397		5,348
43		Sub-Total	74,202	65,518		8,684
44		Total Water Service Revenue	4,576,581	4,601,836		(25,256)
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	29,240	32,455		(3,215)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	(2,324)	59,401		(61,725)
51		Total Other Water Revenues	26,916	91,856		(64,940)
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	247,774	328,670		(80,896)
54		WRAM/MCBA Interest	749	418		331
54		Conservation Revenue Billed	1,489	(10,942)		12,431
55		Total WRAM Adjustments	250,012	318,146		(68,135)
56		Total Operating Revenues	4,853,509	5,011,839		(158,330)

7 Selma

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	3,496	3,272	224	
5	702	Operation Labor and Expense	300	176	124	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	-	-	-	
8		Maintenance				
9	706	Maint. Supervision and Engineering	1,420	1,348	72	
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	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	5,216	4,796	420	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	94,624	71,430	23,194	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	18,338	15,058	3,280	
28	725	Miscellaneous Expenses	33,482	31,951	1,531	
29	726	Fuel or Power Purchased For Pumping	332,053	374,918	(42,865)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	22,430	12,591	9,838	
33	730	Maint. Of Structures and Improvements	602	564	37	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	9,798	27,648	(17,850)	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	511,326	534,160	(22,834)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	7,864	8,501	(637)	
42	742	Operation Labor and Expenses	22,513	46,194	(23,681)	
43	743	Miscellaneous Expenses	8,497	7,305	1,192	
44	744	Chemicals and Filtering Materials	13,081	17,292	(4,211)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	226	-	226	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	10,896	4,049	6,847	
50		Total Water Treatment Expenses	63,077	83,342	(20,265)	

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	87,366	75,698	11,668	
5	752	Storage Facilities Expenses	2,226	27	2,199	
7	753	Transmission and Distribution Lines	6,792	8,105	(1,313)	
8	754	Meter Expenses	13,160	15,201	(2,041)	
9	755	Customer Installation Expenses	8	-	8	
10	756	Miscellaneous	20,617	33,998	(13,381)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	13,462	21,900	(8,438)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	-	-	-	
16	761	Maint. Of Transmission and Distribbut. Mains	4,728	8,526	(3,798)	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	88,219	40,542	47,677	
21	764	Maint. Of Meters	5,238	7,369	(2,131)	
22	765	Maint. Of Hydrants	2,045	7,793	(5,748)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	243,861	219,160	24,702	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	307,428	276,839	30,589	
29	772	Meter Reading Expenses	5,545	7,177	(1,632)	
30	773	Customer Records and Collection Expenses	85,854	79,245	6,608	
32	774	Miscellaneous Customer Accounting Expenses	82,761	86,765	(4,004)	
33	775	Uncollectible Accounts	17,857	10,732	7,125	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	499,444	460,759	38,685	
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	-	-	-	

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	13,360	5,269	8,091
5	792	Office Supplies and Other Expenses	15,602	13,268	2,334
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	21,139	10,643	10,496
8	795	Employees Pensions and Benefits	585,029	468,015	117,014
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	2,671	2,902	(230)
12	798	Outside Service Employed	-	1,700	(1,700)
14	799	Miscellaneous General Expense	837,791	780,734	57,057
15		Maintenance			
16	805	Maintenance of General Plant	336	-	336
17		Total Administrative and General Expenses	1,475,927	1,282,531	193,396
18		VIII. Miscellaneous			
19	811	Rents	35,425	33,720	1,705
20	812	Admin. Exp. Transferred	(16,160)	(2,323)	(13,837)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	19,265	31,397	(12,132)
23		Total Operating Expenses	2,818,116	2,616,144	201,972

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SELMA

SCHEDULE B-4

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	145,009.07	145,009.07	0.00		
25	State corporate Franchise Tax	3,606.01	3,606.01			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	93,482.74	93,482.74			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	48,820.71	48,820.71			0.00
30	Other Federal Tax					
31	Federal Income Tax	290,803.82	290,803.82			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	28,632.90	28,632.90			
36						
37						
38						
39		610,355.25	610,355.25	0.00	0.00	0.00

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

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 Claim	Capacity	Diversions Max.	Diversions 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		
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 2015

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2015 M.G.</u>	<u>2015 A.F.</u>	<u>HOURS</u>
Tucker & Orange	4-03	14	264	38.1	117.0	1,041
Wilson & Nebraska	6-01	14	294	94.9	291.1	4,062
Stillman & Orange	7-01	14	190	58.8	180.5	2,683
McCall & Nebraska	8-01	12	228	0.0	0.0	5
Sylvia & North	10-01	14	306	0.0	0.0	0
Aspen & D	11-01	16-12	287	52.5	161.1	4,029
E/S Mitchell S/O Nebraska	12-01	16	316	95.8	293.9	2,494
Wright & Goldbridge	13-02	14	560	142.4	437.0	5,366
Mitchell Street	14-01	30-16	299	162.5	498.6	8,270
Front & Whitson	15-01	16	300	0.0	0.0	0
So. Leonard Ave. S/O Dinuba Ave.	16-03	16	582	153.0	469.6	1,879
E/O Shaft Ave. N/O Dinuba Ave.	17-01	14	260	122.6	376.2	1,870
1161 Mill Street, Lot 21	18-01	16	570	89.2	273.8	4,512
Young Street N/O North Street	19-01	16	620	102.6	314.8	1,466
3185 Stillman Street	20-01		670	99.2	304.5	1,345
	22-01			76.7	235.4	760
GRAND TOTAL	15			1,288.2	3,953.5	39,021
					3,952.0	

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2015

SCHEDULE D - 2

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

SEL

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

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

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

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

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

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

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

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

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING - Continued							Total All Sizes
		10	12	14	16	18	20	Other Sizes (Specify 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
12/31/2015

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	97,494	202,537
9"										
10"										
10-3/4"										
12"	14,646	960				712	120	38,147	6,822	61,407
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	58,854	121,384	458,473

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)	4520	5280	1523	809
Industrial	20	20		
Public Authorities	119	121		
Irrigation				
Other (specify)	7	7		
Sub-Total	4666	5428	1523	809
Private Fire Connections			86	88
Public Fire Connections			614	626
Totals	4666	5428	2223	1523

SELMA

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	4,811	
3/4 - in.		3,034
1 - in.	670	3,048
1 1/4 - in.		
1 1/2 - in.	92	10
2 - in.	225	237
2 1/2 - in.		
3 - in.	33	3
4 - in.	12	57
5 - in.		
6 - in.	7	41
8 - in.		36
10 - in.		2
12 - in.		2
16 - in.		
18 - in.		
other		100
misc		
Totals	5,850	6,570

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	_____ 0
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 3,769
2. More than 10, but less than 15 years	_____ 621
3. More than 15 years	_____ 1,196

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	Jul				Aug	Sep	Oct	Nov	Dec
Commercial	67	62	67	97	745	113	1151								
Industrial	1	1	1	2	1	2	8								
Public Authority	4	3	4	6	8	9	34								
Irrigation							0								
Other water utilities							0								
Reclaimed							0								
Other				1	1	1	3								
Total	72	66	72	106	755	125	1196								
Classification Of Service	During Current Year												Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Commercial	143	143	125	113	86	69	679							1830	1326
Industrial	3	3	4	3	3	1	17							25	26
Public Authority	11	11	11	10	9	5	57							91	114
Irrigation							0							0	0
Other water utilities							0							0	0
Reclaimed							0							0	0
Other	1	1					2							5	1
Total	158	158	140	126	98	75	755							1951	1467
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:													Total Population Served: 24,794		

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)	702.86
		222,656.82
100.3. Construction work in progress	(G)	268,208.35
		218,060.91
241. Advances for construction		-3,208,803.86
265. Contributions in aid of construction		-1,730,699.68
(G) General Office Allocation		

SIGNATURE

District Management

Name of District Manager Jim Smith

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, 2015 to December 31, 2015.

Selma


Signature

Vice President & Corporate Controller

Title

March 22, 2016
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:

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SIGNATURE

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This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2015 to December 31, 2015.

Selma


Signature

Vice President & Corporate Controller

Title

March 22, 2016
Date

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