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2017  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY  
(NAME OF CORPORATION)

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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service (Continued)**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1b**  
**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Report Id : CW\_W405  
 Bus Unit : CWS  
 Dept : 120-VISALIA

Analysis of Utility Plant  
 01/2017 to 12/2017

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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	0.00	0.00	0.00	1,687.00
302	FRANCHISES AND CONSENTS	1,190.50	0.00	0.00	0.00	1,190.50
303	OTHER INTANGIBLE PLANT	546,440.59	0.00	-42,878.74	0.00	503,561.85
	TOTAL INTANGIBLE PLANT	549,318.09	0.00	-42,878.74	0.00	506,439.35
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	2,548,307.92	0.00	0.00	0.00	2,548,307.92
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	7,630,241.94	8,674.59	0.00	12,958.08	7,651,874.61
316	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE AND SUPPLY PLANT	7,630,241.94	8,674.59	0.00	12,958.08	7,651,874.61
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	6,226,311.72	137,662.98	0.00	0.00	6,363,974.70
3211	PAVEMENT	370,922.26	0.00	0.00	0.00	370,922.26
324	PUMPING EQUIPMENT	11,015,284.49	447,118.39	-61,775.94	0.00	11,400,626.94
3241	SYS CONTROL COMPUTER EQUIP	2,267,576.65	2,033.42	0.00	0.00	2,269,610.07
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	19,880,095.12	586,814.79	-61,775.94	0.00	20,405,133.97
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	253,689.78	0.00	0.00	0.00	253,689.78
332	WATER TREATMENT EQUIPMENT	2,595,608.24	0.00	0.00	0.00	2,595,608.24
	TOTAL WATER TREATMENT EQUIPMENT	2,849,298.02	0.00	0.00	0.00	2,849,298.02
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	97,627.39	0.00	0.00	0.00	97,627.39
3411	PAVEMENT	0.00	0.00	0.00	0.00	0.00
342	RESERVOIRS AND TANKS	2,727,297.81	0.00	0.00	0.00	2,727,297.81
3421	TANK PAINTINGS	137,729.28	0.00	0.00	0.00	137,729.28
343	TRANS AND DIST MAINS	75,738,426.16	3,891,939.34	-13,336.60	0.00	79,617,028.90
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	37,626,945.52	3,330,992.08	-21,395.37	0.00	40,936,542.23
346	METERS	8,586,583.99	619,364.12	-101,564.30	0.00	9,104,383.81
348	HYDRANTS	11,425,553.25	694,378.49	-19,252.33	0.00	12,100,679.41
	TOTAL TRANS AND DIST PLANT	136,340,163.40	8,536,674.03	-155,548.60	0.00	144,721,288.83
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	2,078,498.03	65,967.62	-2,123.24	0.00	2,142,342.41
3711	PAVEMENT	75,729.17	0.00	0.00	0.00	75,729.17
3720	OFFICE FURNITURE AND EQUIPMENT	205,418.80	0.00	0.00	0.00	205,418.80
3721	OFFICE EQUIPMENT - COMPUTERS	77,692.09	0.00	0.00	0.00	77,692.09
3722	COMPUTER SOFTWARE	59,910.13	0.00	0.00	0.00	59,910.13
373	TRANSPORTATION EQUIPMENT	1,501,665.27	285,603.61	-65,811.65	0.00	1,721,457.23
374	STORES EQUIPMENT	39,370.67	0.00	0.00	0.00	39,370.67
375	LABORATORY EQUIPMENT	726.21	0.00	0.00	0.00	726.21
376	COMMUNICATION EQUIPMENT	80,622.67	0.00	-1,237.61	0.00	79,385.06
377	POWER OPERATED EQUIPMENT	48,584.27	0.00	0.00	0.00	48,584.27
378	TOOLS, SHOP AND GARAGE EQUIP	538,690.23	149,830.39	-977.61	0.00	687,543.01
379	OTHER GENERAL PLANT	3,432.23	0.00	0.00	0.00	3,432.23
380	LEASED PROPERTY	639,920.27	0.00	-639,920.38	0.00	-0.11
	TOTAL OTHER GENERAL PLANT	5,350,260.04	501,401.62	-710,070.49	0.00	5,141,591.17
<b>VIII. DISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	521.62	0.00	0.00	0.00	521.62
391	UTILITY PLANT PURCHASED	12,958.08	0.00	0.00	-12,958.08	0.00
	DIST GO PLANT ALLOCATION	8,484,058.39	985,142.76	-435,554.80	-39,162.89	8,994,483.46
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	8,497,538.09	985,142.76	-435,554.80	-52,120.97	8,995,005.08
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>183,645,222.62</b>	<b>10,618,707.79</b>	<b>-1,405,828.57</b>	<b>-39,162.89</b>	<b>192,818,938.95</b>

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		
20		<b>Add Materials and Supplies</b>		
21		<b>Add Working Cash (=Line 34)</b>		
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017**  
**SCHEDULE A-4**  
**VISALIA DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$180,122,290.6	\$ 170,123,796.0
4	GENERAL OFFICE PRORATE	\$ 8,696,164.5	\$ 7,771,185.6
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>\$188,818,455.1</u>	<u>\$ 177,894,981.6</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 59,263,994.5	\$ 54,577,847.9
10	GENERAL OFFICE PRORATE	\$ 2,956,183.6	\$ 2,777,792.4
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 62,220,178.0</u>	<u>\$ 57,355,640.3</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 11,463,040.5	\$ 15,089,388.9
14	DEFERRED ITC	\$ 90,016.5	\$ 91,425.4
15	GENERAL OFFICE PRORATE	\$ 955,161.3	\$ 707,282.8
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 12,508,218.3</u>	<u>\$ 15,888,097.1</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 12,003,709.5	\$ 11,142,327.7
19	ADVANCES FOR CONSTRUCTION	\$ 42,095,518.8	\$ 40,389,966.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 5,430,525.7	\$ 5,359,409.5
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 48,668,702.7</u>	<u>\$ 46,172,884.3</u>
22	ADD MATERIALS AND SUPPLIES	\$ 211,669.2	\$ 199,031.7
23	ADD TANK PAINTING	\$ 100,722.4	\$ 91,039.0
24	ADD ADOPTED WORKING CASH ( = Line 38 )	\$ 511,522.4	\$ 511,522.4
25	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 66,245,270.2</u></u>	<u><u>\$ 59,279,953.1</u></u>
26	( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )		

**WORKING CASH**

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 16,813,114.7	\$ 16,641,050.1
29	Purchased Power & Commodity for Resale*	\$ 1,459,686.6	\$ 1,366,373.9
30	Meter Revenues: Bimonthly Billing	\$ 4,752,915.5	\$ 4,468,420.9
31	Other Revenues: Flat Rate Monthly Billing	\$ 50,312.6	\$ 45,869.7
32	Total Revenues ( Line 30 + Line 31 )	<u>\$ 4,803,228.0</u>	<u>\$ 4,514,290.6</u>
33	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	1.05%	1.02%
34	5/24 x Line 28 x ( 100% - Line 33 )	\$ 3,466,042.0	\$ 3,431,658.4
35	1/24 x Line 28 x Line 33	\$ 7,338.0	\$ 7,045.4
36	1/12 x Line 29	\$ 121,640.6	\$ 113,864.5
37	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$ 3,595,020.6	\$ 3,552,568.3
38	Total Adopted	\$ 511,522.4	\$ 511,522.4



**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

Line No.	See Attached Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

VISALIA		SCHEDULE A-3 Depreciation and Amortization Reserves				2017	
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)	2,593,200.53				
			56,290,086.07	267,456.00	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	640,399.33				
			5,047,172.00				
4	b) Charged to account No. 265		536,458.55				
5	c) Charged to clearing accounts	(G)	37,817.26				
			124,638.24				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(19,303.48)				
			0.00	(B) 50,695.87			
8	Total Credits		6,367,181.90	50,695.87			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	435,554.80				
			927,395.03				
11	b) Cost of removal	(G)	0.00				
			69,499.59				
12	c) All other debits	(G)	(4,844.50)		(C) 0.00		
			(18,597.40)				
13	Total Debits		1,409,007.52		0.00		
14	Balances in reserves at end of year		63,841,460.98	318,151.87	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:		4,124,993.28				
19	Indicate nature of these items and accounts affected						
20			(See Schedule A-3a opposite)				

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached  DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



ANNUAL REPORT FOR DEPRECIATION  
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	9,025.00	0.00	0.00	0.00	0.00	0.00	9,025.00
3120 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER 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	2,289,808.20	327,337.32	0.00	0.00	0.00	0.00	2,617,145.52
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	2,298,833.20	327,337.32	0.00	0.00	0.00	0.00	2,626,170.52
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	2,194,187.07	327,723.24	0.00	0.00	0.00	0.00	2,521,910.31
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	2,683,098.41	315,037.20	-61,775.94	0.00	-27,070.46	0.00	2,909,289.21
3241 SYS CONTROL COMPUTER EQUIP	169,244.29	64,852.68	0.00	0.00	0.00	0.00	234,096.97
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	5,046,529.77	707,613.12	-61,775.94	0.00	-27,070.46	0.00	5,665,296.49
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	44,434.10	6,240.72	0.00	0.00	0.00	0.00	50,674.82
3320 WATER TREATMENT EQUIPMENT	717,972.81	75,272.64	0.00	0.00	0.00	0.00	793,245.45
TOTAL WATER TREATMENT EQUIPMENT	762,406.91	81,513.36	0.00	0.00	0.00	0.00	843,920.27
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	1,486.30	-605.28	0.00	0.00	0.00	0.00	881.02
3420 RESERVOIRS AND TANKS	600,752.94	55,364.16	0.00	0.00	0.00	0.00	656,117.10
3421 TANK PAINTINGS	95,681.82	9,517.08	0.00	0.00	0.00	0.00	105,198.90
3430 TRANS AND DIST MAINS	23,151,534.77	2,097,954.48	-13,336.60	0.00	-12,369.31	0.00	25,223,783.34
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	16,947,290.44	1,542,704.76	-21,395.37	0.00	-18,720.53	0.00	18,449,879.30
3460 METERS	1,913,540.74	276,488.04	-101,564.30	4,964.40	575.01	0.00	2,094,003.89
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,693,813.91	255,932.40	-19,252.33	0.00	-11,914.30	0.00	2,918,579.68
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	45,404,100.92	4,237,355.64	-155,548.60	4,964.40	-42,429.13	0.00	49,448,443.23
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	857,949.09	83,876.88	-2,123.24	0.00	0.00	0.00	939,702.73
3720 OFFICE FURNITURE AND EQUIPMENT	52,834.78	8,668.68	0.00	0.00	0.00	0.00	61,503.46
3721 OFFICE EQUIPMENT - COMPUTERS	53,917.07	5,974.56	0.00	0.00	0.00	0.00	59,891.63
3722 COMPUTER SOFTWARE	46,662.75	15,798.36	0.00	0.00	0.00	0.00	62,461.11
3730 TRANSPORTATION EQUIPMENT	936,106.50	124,638.24	-65,811.65	13,633.00	0.00	0.00	1,008,566.09
3740 STORES EQUIPMENT	8,152.46	1,696.92	0.00	0.00	0.00	0.00	9,849.38
3750 LABORATORY EQUIPMENT	-1,052.71	255.96	0.00	0.00	0.00	0.00	-796.75
3760 COMMUNICATION EQUIPMENT	48,884.08	2,604.12	-1,237.61	0.00	0.00	0.00	50,250.59
3770 POWER OPERATED EQUIPMENT	25,756.91	2,069.64	0.00	0.00	0.00	0.00	27,826.55
3780 TOOLS, SHOP AND GARAGE EQUIP	165,302.39	32,105.88	-977.61	0.00	0.00	0.00	196,430.66
3790 OTHER GENERAL PLANT	1,919.38	255.00	0.00	0.00	0.00	0.00	2,174.38
3800 LEASED PROPERTY	581,260.95	58,659.43	-639,920.38	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	521.62	0.00	0.00	0.00	0.00	0.00	521.62
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	2,778,215.27	336,603.67	-710,070.49	13,633.00	0.00	0.00	2,418,381.45
DIST GO PLANT ALLOCATION	2,593,200.53	676,758.79	-435,554.80	3,386.70	0.00	1,457.80	2,839,249.02
<b>TOTAL DEPRECIATION</b>	<b>58,883,286.60</b>	<b>6,367,181.90</b>	<b>-1,362,949.83</b>	<b>21,984.10</b>	<b>-69,499.59</b>	<b>1,457.80</b>	<b>63,841,460.98</b>

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

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**SCHEDULE B-1**

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	18,202,494	18,262,343	(59,848)
25		601.2 Industrial Sales	4,938,680	4,950,228	(11,548)
26		601.3 Sales to Public Authorities	2,300,522	2,101,374	199,148
27		Sub-Total	<u>25,441,696</u>	<u>25,313,944</u>	<u>127,752</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
37	604	Private Fire Protection Service	397,998	390,474	7,525
38	605	Public Fire Protection Service	46,837	46,003	834
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	237,555	206,884	30,671
43		Sub-Total	<u>682,390</u>	<u>643,361</u>	<u>39,030</u>
44		Total Water Service Revenue	<u>26,124,086</u>	<u>25,957,304</u>	<u>166,782</u>
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	96,310	75,645	20,665
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	208,949	211,016	(2,066)
51		Total Other Water Revenues	<u>305,259</u>	<u>286,661</u>	<u>18,599</u>
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	2,793,153	979,584	1,813,570
54		WRAM/MCBA Interest	31,996	12,907	19,089
54		Conservation Revenue Billed	(133,251)	124,507	(257,758)
55		Total WRAM Adjustments	<u>2,691,898</u>	<u>1,116,997</u>	<u>1,574,901</u>
56		Total Operating Revenues	<u>29,121,244</u>	<u>27,360,962</u>	<u>1,760,281</u>

## SCHEDULE B-2

### Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A					\$ -
7	704	Purchased water	A	B	C			\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A					\$ -
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ -	\$ -	\$ -
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B				\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B				\$ -
28	725	Miscellaneous expenses	A					\$ -
29	726	Fuel or power purchased for pumping	A	B	C			\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B				\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B				\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ -	\$ -	\$ -

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**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	34,948		50,372	(15,423)
5	702	Operation Labor and Expense	3,069		2,855	215
6	703	Miscellaneous Expense	444,984		401,401	43,583
7	704	Purchased Water	-		127	(127)
8		Maintenance				
9	706	Maint. Supervision and Engineering	4,339		4,813	(474)
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	51,070		80,632	(29,562)
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	-		145	(145)
19		Total Source of Supply Expenses	538,411		540,344	(1,933)
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	185,802		135,895	49,907
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	379		1,683	(1,304)
27	724	Pumping Labor and Expenses	34,758		40,392	(5,634)
28	725	Miscellaneous Expenses	231,507		168,837	62,669
29	726	Fuel or Power Purchased For Pumping	1,461,959		1,367,678	94,281
30		Maintenance				
31	729	Maint. Supervision and Engineering	420,921		426,241	(5,320)
33	730	Maint. Of Structures and Improvements	43,474		50,940	(7,466)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	63,283		126,656	(63,372)
36	733	Maint. Of Other Pumping Equipment	858		919	(62)
37		Total Pumping Expenses	2,442,942		2,319,242	123,700
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	91,038		122,529	(31,491)
42	742	Operation Labor and Expenses	158,425		57,663	100,762
43	743	Miscellaneous Expenses	41,857		43,064	(1,207)
44	744	Chemicals and Filtering Materials	77,103		67,474	9,629
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	21,056		21,030	26
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	59,660		42,011	17,649
50		Total Water Treatment Expenses	449,139		353,771	95,368



**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B			\$ -	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		<b>Total water treatment expenses</b>				\$ -	\$ -	\$ -
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B			\$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A				\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A				\$ -	
58	754	Meter expenses	A				\$ -	
59	755	Customer installations expenses	A				\$ -	
60	756	Miscellaneous expenses	A				\$ -	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B			\$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B			\$ -	
65	760	Maintenance of reservoirs and tanks	A	B			\$ -	
66	761	Maintenance of trans. and distribution mains	A				\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A				\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A				\$ -	
72	765	Maintenance of hydrants	A				\$ -	
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		<b>Total transmission and distribution expenses</b>				\$ -	\$ -	\$ -

Visalia

**SCHEDULE B-2**

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	753,047		724,689	28,358
5	752	Storage Facilities Expenses	-		-	-
7	753	Transmission and Distribution Lines	207,989		247,071	(39,082)
8	754	Meter Expenses	76,855		73,276	3,578
9	755	Customer Installation Expenses	16,665		16,305	360
10	756	Miscellaneous	130,448		101,499	28,949
11		Maintenance				
12	758	Maint. Supervision and Engineering	348,166		398,534	(50,367)
14	759	Maint. Of Structures and Improvements	47		-	47
15	760	Maint. Of Reservoirs and Tanks	14,902		14,697	205
16	761	Maint. Of Transmission and Distribbut. Mains	41,055		65,246	(24,191)
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	126,973		153,037	(26,063)
21	764	Maint. Of Meters	24,907		37,662	(12,754)
22	765	Maint. Of Hydrants	10,407		16,959	(6,552)
23	766	Maint. Of Miscellaneous Plant	222		-	222
24		Total Transmission and Distribution Exp.	1,751,684		1,848,975	(97,291)
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	1,244,196		1,248,851	(4,655)
29	772	Meter Reading Expenses	19,072		19,337	(265)
30	773	Customer Records and Collection Expenses	410,934		457,190	(46,256)
32	774	Miscellaneous Customer Accounting Expenses	423,526		797,397	(373,871)
33	775	Uncollectible Accounts	100,261		97,452	2,809
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	2,197,989		2,620,227	(422,237)
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	-		-	-

## SCHEDULE B-2

### Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C			\$ -
114		<b>Total administrative and general expenses</b>				\$ -	\$ -	\$ -
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ -	\$ -	\$ -
121		<b>Total operating expenses</b>				\$ -	\$ -	\$ -

Visalia

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	142,295	108,370	33,924
5	792	Office Supplies and Other Expenses	106,821	93,277	13,544
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	82,545	93,696	(11,151)
8	795	Employees Pensions and Benefits	2,810,030	2,940,635	(130,605)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,704	1,170	534
12	798	Outside Service Employed	4,842	34,692	(29,850)
14	799	Miscellaneous General Expense	5,369,770	4,801,556	568,214
15		Maintenance			
16	805	Maintenance of General Plant	35,715	43,210	(7,495)
17		Total Administrative and General Expenses	8,553,722	8,116,606	437,116
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	1,190	12,921	(11,731)
20	812	Admin. Exp. Transferred	(66,594)	(72,048)	5,455
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(65,404)	(59,127)	(6,276)
23		Total Operating Expenses	15,868,484	15,740,037	128,447

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**120  
VISALIA**

**SCHEDULE B-4**

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	670,028.61	670,028.61	0.00		
25	State corporate Franchise Tax	33,526.71	33,526.71			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	127.80	127.80			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	285,776.99	285,776.99			0.00
30	Other Federal Tax					
31	Federal Income Tax	2,207,479.14	2,207,479.14			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	180,474.61	180,474.61			
36						
37						
38						
39		<u>3,377,413.86</u>	<u>3,377,413.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

**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	N/A								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	See Attached							
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	N/A						
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	N/A	
17	Annual quantities purchased	N/A	(Unit chosen) <sup>2</sup> Million Gallons
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
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 2017  
Schedule D-1**

Unit No.	Location	I.D. Size (Inches)	Depth (feet)	Production		Runhours
				AF	MGALS	HOURS
003-03	Pearl Granite	14"	175	-	-	-
006-02	911 West Kaweah Avenue	16"	209	-	-	-
006-03	911 West Kaweah Avenue	20/16"	368	-	-	-
007-01	1009 East Acequia @ Oakhurst	14"	200	163	53	1,750
009-01	1730 West Houston	16"	225	2	1	59
011-02	901 South Tipton	30/16"	480	233	76	2,652
012-01	901 South Tipton	18/16"	240	503	164	6,188
013-01	West Tulare Bonnie Street	10/16"	265	237	77	6,289
014-01	Goshen Rinaldi Street	16/10"	280	813	265	8,187
015-01	20365 Plant 271825 Pump (Mineral / King / 1)	16"	293	10	3	123
016-02	51356 Plant	16"	370	2,034	663	8,562
017-01	1362 South Giddings Avenue	20/16"	281	-	-	-
018-01	1927 Woodland Drive	20/16/14"	257	232	75	2,176
019-01	24046 Station 19-01 ( Santa Fe / Packwood)	20/16"	270	237	77	2,512
020-01	901 West Prospect	20/16"	270	578	188	6,431
021-01	2800 West Iris Avenue	20/16"	260	-	-	-
022-01	199 North Vista	20/16"	318	258	84	2,617
023-01	1920 West Ashland Avenue	20/16"	356	424	138	4,811
024-01	1398 East Douglas	16"	290	666	217	4,942
025-01	918 South Damaree Road	20/16"	374	718	234	8,647
026-01	Center And Whitney	0	392	343	112	3,251
027-01	711 West Cambridge Drive	24/20/16	350	301	98	3,290
030-01	120 North Cain Street	30/16"	350	500	163	5,461
031-01	1701 West Dorothea	14/12"	245	83	27	1,909
032-01	2650 Woodland Drive	30/16"	271	615	200	8,134
033-01	2650 Woodland Drive	12"	225	-	-	-
033-02	14915 Avenue 312 Pump	12"	184	41	13	1,060
034-01	621 West Caldwell	30/16"	270	484	158	3,952
036-01	324 West Babcock	16/30"	302	630	205	5,617
037-01	3209 Border Links Road	30/16"	310	218	71	2,113
038-01	131 North Akers Road	30/16"	305	192	63	1,527
039-01	1611 South Crenshaw Pump	30/16"	320	215	70	2,368
040-01	1622 South Damaree Road	30/16"	330	8	3	116
041-01	2317 West Dorothea Pump	30/16"	306	247	80	2,628
042-01	15195 El Rancho Pump	30/16"	250	716	233	8,502
043-01	2933 South Bolinger	10"	242	-	-	-
044-01	2933 South Bolinger	12"	194	-	-	-
044-02	7805 Plant 19 19 25 (Tammy And Carlton)	12"	230	-	-	-
045-01	850 West Whitendale	30/16"	300	343	112	3,080
046-01	Nicholas North East Chinoweth	30/16"	321	372	121	3,302
047-01	Sunnyside / Demaren / S. Pump	30/16"	312	222	72	1,933



**Visalia District  
Well Production - Year 2017  
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size</u> <u>(inches)</u>	<u>Depth</u> <u>(feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
048-01	2031 West Vine	30/16"	330	487	159	3,301
049-01	Vassar And Pinkham	30/16"	310	570	186	3,468
050-01	1809 North Maple	30/16"	290	589	192	3,645
051-01	5501 West Harter	30/16"	306	125	41	1,278
052-01	26500 1/2 South Money Agr.	30/16"	320	22	7	295
053-01	1849 Woodsville	30/16"	322	697	227	8,089
054-01	27265 Plant 121924 Pump (E/02645 Packwo	14/12"	273	-	-	-
055-02	2845 West Rackwood Drive	16 x 5/16	620	1,007	328	6,949
056-01	520 East Buen Vs	30/16"	440	420	137	5,429
057-01	520 East Buen Vs	12"	350	9	3	272
057-02	26471 Plant 33 18 25 (Rear 1436 Pinkham)	12"	265	6	2	175
058-01	2214 East Howard Avenue	12"	290	40	13	1,016
060-01	26469 Plant 18 19 25 (Mulsnax)	10"	260	107	35	4,196
061-01	4828 West Victor	30/16"	470	140	46	1,149
062-01	2325 East Paradise	30/16"	480	227	74	1,246
063-01	2325 East Paradise	12"	490	-	-	-
063-02	38196 Plant 171825	12/16"	260	-	-	-
064-01	1216 North Atwood	30/16"	456	236	77	1,565
065-01	308 East Of Robinson Drive	12"	320	-	-	-
067-01	33219 Plant 191824 Pump	12"	415	-	-	-
068-01	Effic Drive And Roy Drive	10"	400	-	-	-
069-01	Road 68 Approximately 4 Miles Of Ave. 304	14"	410	-	-	-
070-01	6030 West School Court	30/16"	460	191	62	1,173
071-01	12421 Friden Avenue	10"	94	-	-	-
071-02	12421 Friden Avenue	-	-	-	-	-
072-01	3011 East Douglas	36/16"	475	-	-	-
073-01	Northwest Corner Doe Avenue And Shirk Roa	14"	418	-	-	-
074-01	Northwest Corner Of Doe Avenue And Clancy	14"	418	-	-	-
075-01	N/E Goshen And Kelsey Street	14"	400	-	-	-
076-01	North East Avenue 304 And Road 76	14"	412	-	-	-
077-01	Airport / Plaza Drive	14"	425	0	0	0
078-01	3304 East Walnut	16"	610	283	92	1,768
079-01	2646 North Mooney Blvd	16"	310	892	291	5,970
080-01	6050 Monte Verde	36/16"	575	214	70	1,411
081-01	3918 E Iris Ct	36/16"	650	946	308	7,517
082-01	1303 S Garden	36/16"	600	682	222	4,898
083-01	1601 E. Monte Verde Avenue	16"	600	2,032	662	8,564
087-01	329 N Chinowth	n/a	n/a	-	-	-
089-01	1216 W Wren Ave	n/a	n/a	0	0	0
090-01	2747 N Conyer	n/a	n/a	-	-	-
091-01	618 W Robin	n/a	n/a	818	266	6,319

**Visalia District  
Well Production - Year 2017  
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size</u> <u>(inches)</u>	<u>Depth</u> <u>(feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
092-01	4140 E Four Creeks Ct	16	510	0	0	1
093-01	1910 Linwood	16	608	799	260	3,453
094-01	2728 W Riggitt	16	630	1,902	620	7,576
095-01	7385 AVE 312 (RIGGIN AVENUE)	16	640	579	189	2,224
096-01	9630 Avenue 312 (Riggitt Avenue)	16	540	0	0	-
097-01	McAuliff & Mill Creek	16	540	1,131	369	8,721
200-01	13056 Ave 228					
201-01	22588 Rd 130	12"	260	-	-	-
201-02	22590 Road 130	12"	400	81	27	3,759
300-01	25208 Plant 062228 Pmp			4	1	176
301-01	25208 Plant 062228 Pmp	10		22	7	525
<b>Sub Total</b>				<b>27,890</b>	<b>9,088</b>	<b>230,315</b>
<b>Wheeled Water</b>						
900-HAUL				13	4	
901-HAUL				4	1	
902-HAUL				3	1	
903-HAUL				6	2	
904-HAUL				7	2	
905-HAUL				7	2	
<b>Sub Total</b>				<b>40</b>	<b>13</b>	
<b>Grand Total</b>				<b>27,931</b>	<b>9,101</b>	<b>230,315</b>

Number of Wells = 93

**CALIFORNIA WATER SERVICE COMPANY**

**VISALIA DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2017**

**SCHEDULE D-2**

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
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
	5		<b>Total District</b>	<b>2,800</b>

D - Distribution

### 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.		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	N/A							
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.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

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

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

California Water Service Company  
Supply And Distributions Mains  
12/31/2017

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"									5,179	18,971
2"	50	9,170		26	4,546					
2-3/8"										
2-1/2"									35	35
3"										
3-1/2"										
4"	66,686	39,112			86		17,986	2,641	7,127	133,638
4-1/2"										
5"										
5-1/2"										
6"	548,288	74,614			1,338	124	22,228	66,316	213,095	926,003
7"										
8"	525,521	21,664			5,032	1,628	360	131,176	768,237	1,453,618
9"										
10"	6,721				173	1,259		7,044	1,350	16,547
10-3/4"										
12"	73,330				326	2,983		302,123	16,295	395,057
12-3/4"										
14"						380			3,089	3,469
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"								0		
27"										
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	<b>1,220,596</b>	<b>144,560</b>		<b>1,677</b>	<b>11,501</b>	<b>6,374</b>	<b>40,574</b>	<b>509,300</b>	<b>1,014,476</b>	<b>2,949,058</b>

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
	VIS			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	42,264	42,856	-	-
Commercial	64	64		
Industrial	825	927		
Public authorities				
Irrigation	70	71		
Other (specify)				
Agriculture				
Subtotal	43,223	43,918	-	-
Private fire connections			687	697
Public fire hydrants			4,291	4,337
Total	43,223	43,918	4,978	5,034

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 - in	30,926	
3/4 - in		17,744
1 - in	11,139	22,863
1 1/4 - in		7
1 1/2 - in	519	20
2 - in	1,576	2,544
3 - in	195	6
4 - in	49	394
6 - in	18	301
8 - in	9	207
10 - in		29
12 - in		1
Other		19
Misc		209
Total	44,431	44,344

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____
3. Used, after repair . . . . .	90
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	31,318
2. More than 10, but less than 15 years . . . . .	7,816
3. More than 15 years . . . . .	5,297

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**  
 VIS

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	380	331	343	481	565	881	991	3,972
Commercial	116	116	119	151	149	211	219	1,081
Industrial	13	13	12	12	16	16	17	99
Public authorities	35	64	(13)	65	79	125	143	498
Irrigation								-
Other (specify)	8	11	2	1	2	6	9	39
								-
<b>Total</b>	<b>552</b>	<b>535</b>	<b>463</b>	<b>710</b>	<b>811</b>	<b>1,239</b>	<b>1,379</b>	<b>5,689</b>

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	981	1,021	806	685	564	4,057	8,029	9,383
Commercial	240	252	221	210	179	1,102	2,183	153
Industrial	18	16	15	15	15	79	178	960
Public authorities	131	164	139	103	55	592	1,090	-
Irrigation					19	19	19	-
Other (specify)	7	7	19	2		35	74	92
						-	-	
<b>Total</b>	<b>1,377</b>	<b>1,460</b>	<b>1,200</b>	<b>1,015</b>	<b>832</b>	<b>5,884</b>	<b>11,573</b>	<b>10,588</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_ N/A

Total population served \_\_\_\_\_ 142,714

## End of Year Balances in Selected Accounts

### Visalia

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	(G)	\$	4,137
			\$	<u>172,318</u>
				<u><u>172,318</u></u>
100-3	Construction Work in Progress	(G)	\$	1,716,201
			\$	<u>8,252,406</u>
				<u><u>8,252,406</u></u>
241	Advances for Construction		\$	<u>46,308,097</u>
265	Contributions in Aid of Construction		\$	<u>12,177,057</u>
				<u><u>12,177,057</u></u>

(G) General Office Allocation



**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ David B. Healey for Tamara Kelly  
Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Visalia \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ CALIFORNIA WATER SERVICE COMPANY \_\_\_\_\_  
Name of Utility

at \_\_\_\_\_ 216 North Valley Oaks Dr., Visalia, CA 93292 \_\_\_\_\_  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

\_\_\_\_\_  
Vice President and Corporate Controller  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-367-8523  
Telephone Number


\_\_\_\_\_  
Date

**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned David B. Healey for Tamara Kelly  
Name of District Manager or Equivalent (Please Print)  
of Visalia District  
Name of District  
of CALIFORNIA WATER SERVICE COMPANY  
Name of Utility  
at 216 North Valley Oaks Dr., Visalia, CA 93292  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

<u>Vice President and Corporate Controller</u> Title (Please Print)	<u></u> Signature
<u>408-367-8523</u> Telephone Number	<u>March 22, 2018</u> Date

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