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2018
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, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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, 2019**, 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

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, 2018, through December 31, 2018. 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		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
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		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
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		VI. TRANSMISSION AND DIST. PLANT					
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		VII. GENERAL PLANT					
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		VIII. UNDISTRIBUTED ITEMS					
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 ¹ (e)
1					
2					
3					
4					
5				Total	\$ -

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



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

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	9,025.00	0.00	0.00	0.00	0.00	0.00	9,025.00
3120 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
3160 WELLS	2,617,145.52	328,265.40	0.00	0.00	0.00	0.00	2,945,410.92
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	2,626,170.52	328,265.40	0.00	0.00	0.00	0.00	2,954,436.92
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	2,521,910.31	334,262.28	0.00	0.00	0.00	0.00	2,856,172.59
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	2,909,289.21	326,057.88	-67,239.18	0.00	0.00	0.00	3,168,107.91
3241 SYS CONTROL COMPUTER EQUIP	234,086.97	64,910.88	0.00	0.00	0.00	0.00	299,007.85
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	5,665,296.49	725,231.04	-67,239.18	0.00	0.00	0.00	6,323,288.35
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	50,674.82	6,240.72	0.00	0.00	0.00	0.00	56,915.54
3320 WATER TREATMENT EQUIPMENT	793,245.45	75,272.64	-29,590.16	0.00	0.00	0.00	838,927.93
TOTAL WATER TREATMENT EQUIPMENT	843,920.27	81,513.36	-29,590.16	0.00	0.00	0.00	895,843.47
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	881.02	-805.28	0.00	0.00	0.00	0.00	75.74
3420 RESERVOIRS AND TANKS	656,117.10	55,364.16	0.00	0.00	0.00	0.00	711,481.26
3421 TANK PAINTINGS	105,198.90	9,517.08	0.00	0.00	0.00	0.00	114,715.98
3430 TRANS AND DIST MAINS	25,223,783.34	2,205,391.88	-13,010.89	0.00	-10,441.37	0.00	27,405,722.76
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	18,449,879.30	1,678,398.24	-36,197.42	0.00	-17,444.11	120.69	20,074,756.70
3460 METERS	2,094,003.89	283,161.08	-21,589.27	8,418.80	84.19	0.00	2,374,078.69
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,918,579.68	271,055.28	-4,690.28	0.00	-2,456.61	0.00	3,182,488.07
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	49,448,443.23	4,512,282.24	-75,487.86	8,418.80	-30,257.90	120.69	53,863,519.20
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	939,702.73	86,334.84	-13,907.34	0.00	0.00	0.00	1,012,130.23
3720 OFFICE FURNITURE AND EQUIPMENT	61,503.46	8,668.88	-926.09	0.00	0.00	0.00	69,246.05
3721 OFFICE EQUIPMENT - COMPUTERS	59,891.63	5,974.56	-3,685.58	0.00	0.00	0.00	62,280.61
3722 COMPUTER SOFTWARE	62,461.11	15,798.36	0.00	0.00	0.00	0.00	78,259.47
3730 TRANSPORTATION EQUIPMENT	1,008,566.09	142,881.00	-26,631.93	1,000.00	0.00	0.00	1,125,815.16
3740 STORES EQUIPMENT	9,849.38	1,698.92	0.00	0.00	0.00	0.00	11,546.30
3760 LABORATORY EQUIPMENT	-796.75	255.96	0.00	0.00	0.00	0.00	-540.79
3760 COMMUNICATION EQUIPMENT	50,250.59	2,564.16	-1,706.51	0.00	0.00	0.00	51,108.24
3770 POWER OPERATED EQUIPMENT	27,826.55	2,069.84	-13,703.27	0.00	0.00	0.00	16,192.92
3780 TOOLS, SHOP AND GARAGE EQUIP	196,430.86	40,977.60	-23,667.00	0.00	0.00	0.00	213,741.26
3790 OTHER GENERAL PLANT	2,174.38	255.00	0.00	0.00	0.00	0.00	2,429.38
3800 LEASED PROPERTY	0.00	0.00	0.00	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	2,418,381.45	307,476.72	-84,127.72	1,000.00	0.00	0.00	2,642,730.45
DIST GO PLANT ALLOCATION	2,727,278.63	692,724.34	-455,786.09	1,432.20	-360.45	478.85	2,965,747.48
TOTAL DEPRECIATION	63,729,490.59	6,647,493.10	-712,231.01	10,851.00	-30,638.35	599.54	69,645,564.87

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

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		Working Cash		
24		Determination of Operational Cash Requirement		
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, 2018
SCHEDULE A-1d
VISALIA DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2018	Balance 12/31/2017
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$187,319,496.1	\$ 180,122,290.6
4	GENERAL OFFICE PRORATE	\$ 8,985,957.8	\$ 8,696,164.5
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>\$196,305,453.9</u>	<u>\$ 188,818,455.1</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 64,186,993.1	\$ 59,263,994.5
10	GENERAL OFFICE PRORATE	\$ 3,100,152.2	\$ 2,956,183.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 67,287,145.4</u>	<u>\$ 62,220,178.0</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 13,462,863.3	\$ 11,463,040.5
14	DEFERRED ITC	\$ 88,663.9	\$ 90,016.5
15	GENERAL OFFICE PRORATE	\$ 1,034,742.6	\$ 955,161.3
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 14,586,269.9</u>	<u>\$ 12,508,218.3</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 12,702,879.4	\$ 12,003,709.5
19	ADVANCES FOR CONSTRUCTION	\$ 44,309,466.4	\$ 42,095,518.8
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 5,114,640.5	\$ 5,430,525.7
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 51,897,705.4</u>	<u>\$ 48,668,702.7</u>
22	ADD MATERIALS AND SUPPLIES	\$ 218,526.9	\$ 211,669.2
23	ADD TANK PAINTING	\$ 81,137.1	\$ 100,722.4
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 709,708.8	\$ 511,522.4
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 63,543,706.1</u></u>	<u><u>\$ 66,245,270.2</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		<u>\$ 66,245,270.2</u> \$ -

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 16,278,906.1	\$ 16,813,114.7
29	Purchased Power & Commodity for Resale*	\$ 1,511,931.9	\$ 1,459,686.6
30	Meter Revenues: Bimonthly Billing	\$ 4,737,589.1	\$ 4,752,915.5
31	Other Revenues: Flat Rate Monthly Billing	\$ 53,498.9	\$ 50,312.6
32	Total Revenues (Line 30 + Line 31)	<u>\$ 4,791,088.1</u>	<u>\$ 4,803,228.0</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	1.12%	1.05%
34	5/24 x Line 28 x (100% - Line 33)	\$ 3,353,568.8	\$ 3,466,042.0
35	1/24 x Line 28 x Line 33	\$ 7,574.0	\$ 7,338.0
36	1/12 x Line 29	\$ 125,994.3	\$ 121,640.6
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 3,487,137.1	\$ 3,595,020.6
38	Total Adopted	\$ 709,708.8	\$ 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 ¹					
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 ¹					
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	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
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44						

VISALIA		SCHEDULE A-3 Depreciation and Amortization Reserves				2018	
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)	2,727,278.63				
			61,002,211.96	267,456.00	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	693,106.22				
			5,211,028.00				
4	b) Charged to account No. 265		588,128.40				
5	c) Charged to clearing accounts	(G)	867.60				
			11,481.88				
6	d) Salvage recovered	(G)	142,881.00				
			0.00				
7	e) All other credits	(G)	0.00				
			0.00	(B) 50,695.88			
8	Total Credits		6,647,493.10	50,695.88			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	455,786.09				
			256,444.92				
11	b) Cost of removal	(G)	380.45				
			30,257.90				
12	c) All other debits	(G)	0.00		(C) 0.00		
			(11,450.54)				
13	Total Debits		731,418.82			0.00	
14	Balances in reserves at end of year		69,645,564.87	318,151.88		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:		4,136,619.68				
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		I. SOURCE OF SUPPLY PLANT					
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		II. PUMPING PLANT					
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		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
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		V. GENERAL PLANT					
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	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id : CW_W405A
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 Dept : 120-VISALIA

Analysis of Utility Plant
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Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
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	503,561.85	0.00	0.00	0.00	503,561.85
	TOTAL INTANGIBLE PLANT	506,439.35	0.00	0.00	0.00	506,439.35
II. LAND PLANT						
308	LAND AND LAND RIGHTS	2,548,307.92	0.00	0.00	0.00	2,548,307.92
III. SOURCE OF SUPPLY PLANT						
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	7,651,874.61	0.00	0.00	0.00	7,651,874.61
316	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE AND SUPPLY PLANT	7,651,874.61	0.00	0.00	0.00	7,651,874.61
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	6,363,974.70	440,678.44	0.00	0.00	6,804,653.14
3211	PAVEMENT	370,922.26	0.00	0.00	0.00	370,922.26
324	PUMPING EQUIPMENT	11,400,626.94	843,154.16	-67,239.18	0.00	12,176,541.92
3241	SYS CONTROL COMPUTER EQUIP	2,269,610.07	0.00	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	20,405,133.97	1,283,832.60	-67,239.18	0.00	21,621,727.39
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	253,689.78	3,496,667.14	0.00	0.00	3,750,356.92
332	WATER TREATMENT EQUIPMENT	2,595,608.24	4,971,013.95	-29,590.16	0.00	7,537,032.03
	TOTAL WATER TREATMENT EQUIPMENT	2,849,298.02	8,467,681.09	-29,590.16	0.00	11,287,388.95
VI. TRANS AND DIST PLANT						
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	79,617,028.90	2,509,250.62	-13,010.89	0.00	82,113,268.63
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	40,936,542.23	2,719,110.64	-36,197.42	0.00	43,619,455.45
346	METERS	9,104,383.81	439,217.34	-21,589.27	0.00	9,522,011.88
348	HYDRANTS	12,100,679.41	452,280.63	-4,690.28	0.00	12,548,269.76
	TOTAL TRANS AND DIST PLANT	144,721,286.83	6,119,859.23	-75,487.86	0.00	150,765,660.20
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	2,142,342.41	2,787.81	-13,907.34	0.00	2,131,222.88
3711	PAVEMENT	75,729.17	33,261.58	0.00	0.00	108,990.75
3720	OFFICE FURNITURE AND EQUIPMENT	205,418.80	0.00	-926.09	0.00	204,492.71
3721	OFFICE EQUIPMENT - COMPUTERS	77,692.09	984.61	-3,585.58	0.00	75,091.12
3722	COMPUTER SOFTWARE	59,910.13	0.00	0.00	0.00	59,910.13
373	TRANSPORTATION EQUIPMENT	1,721,457.23	0.00	-26,831.93	0.00	1,694,625.30
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	79,385.06	19,071.83	-1,708.51	0.00	96,750.38
377	POWER OPERATED EQUIPMENT	48,584.27	0.00	-13,703.27	0.00	34,881.00
378	TOOLS, SHOP AND GARAGE EQUIP	687,543.01	14,086.08	-23,667.00	0.00	677,962.09
379	OTHER GENERAL PLANT	3,432.23	0.00	0.00	0.00	3,432.23
380	LEASED PROPERTY	-0.11	0.00	0.00	0.00	-0.11
	TOTAL OTHER GENERAL PLANT	5,141,591.17	70,191.91	-84,127.72	0.00	5,127,655.36
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	521.62	0.00	0.00	0.00	521.62
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	8,639,771.44	1,056,684.12	-455,786.09	1,292.33	9,241,961.80
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	8,640,293.06	1,056,684.12	-455,786.09	1,292.33	9,242,483.42
	TOTAL UTILITY PLANT IN SERVICE	192,464,226.93	16,998,248.95	-712,231.01	1,292.33	208,751,537.20

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		I. WATER SERVICE REVENUES			
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		II. OTHER WATER REVENUES			
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	\$ -	\$ -	\$ -

VISALIA

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		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	20,095,557	18,202,494	1,893,063
25		601.2 Industrial Sales	5,546,388	4,938,680	607,708
26		601.3 Sales to Public Authorities	2,610,559	2,300,522	310,038
27		Sub-Total	28,252,504	25,441,696	2,810,808
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	441,188	397,998	43,190
38	605	Public Fire Protection Service	52,112	46,837	5,275
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	(206,650)	237,555	(444,204)
43		Sub-Total	286,651	682,390	(395,739)
44		Total Water Service Revenue	28,539,155	26,124,086	2,415,069
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	65,790	96,310	(30,520)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	150,426	208,949	(58,524)
51		Total Other Water Revenues	216,216	305,259	(89,044)
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	532,190	2,793,153	(2,260,964)
54		WRAM/MCBA Interest	51,900	31,996	19,904
54		Conservation Revenue Billed	(271,939)	(133,251)	(138,687)
55		Total WRAM Adjustments	312,151	2,691,898	(2,379,747)
56		Total Operating Revenues	29,067,522	29,121,244	(53,722)

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
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		Maintenance						
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		Total source of supply expense				\$ -	\$ -	\$ -
20		II. PUMPING EXPENSES						
21		Operation						
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		Maintenance						
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		Total pumping expenses				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-3

VISALIA

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	11,740		34,948	(23,209)
3	799	Payroll for STI Bonus	51,747		38,262	13,484
5	702	Operation Labor and Expense	3,224		3,069	154
6	703	Miscellaneous Expense	476,735		444,984	31,751
7	704	Purchased Water	6,099		-	6,099
8		Maintenance				
9	706	Maint. Supervision and Engineering	4,455		4,339	116
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	(22,513)		51,070	(73,583)
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	721		-	721
19		Total Source of Supply Expenses	532,207		576,673	(44,466)
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	287,189		185,802	101,386
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	1,873		379	1,494
27	724	Pumping Labor and Expenses	35,148		34,758	390
28	725	Miscellaneous Expenses	156,795		231,507	(74,712)
29	726	Fuel or Power Purchased For Pumping	1,514,333		1,461,959	52,374
30		Maintenance				
31	729	Maint. Supervision and Engineering	331,286		420,921	(89,635)
33	730	Maint. Of Structures and Improvements	39,164		43,474	(4,310)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	157,659		63,283	94,375
36	733	Maint. Of Other Pumping Equipment	1,288		858	430
37		Total Pumping Expenses	2,524,734		2,442,942	81,792
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	98,864		91,038	7,825
42	742	Operation Labor and Expenses	221,253		158,425	62,828
43	743	Miscellaneous Expenses	56,983		41,857	15,127
44	744	Chemicals and Filtering Materials	81,215		77,103	4,112
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	7,551		21,056	(13,506)
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	164,344		59,660	104,684
50		Total Water Treatment Expenses	630,210		449,139	181,071

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		III. WATER TREATMENT EXPENSES						
39		Operation						
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		Maintenance						
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		Total water treatment expenses			\$ -	\$ -	\$ -	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
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		Maintenance						
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		Total transmission and distribution expenses			\$ -	\$ -	\$ -	

California Water Service Co

SCHEDULE B-2

VISALIA

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	632,636		753,047	(120,411)
5	752	Storage Facilities Expenses	-		-	-
7	753	Transmission and Distribution Lines	214,405		207,989	6,416
8	754	Meter Expenses	68,125		76,855	(8,730)
9	755	Customer Installation Expenses	14,990		16,665	(1,675)
10	756	Miscellaneous	137,925		130,448	7,477
11		Maintenance				
12	758	Maint. Supervision and Engineering	337,908		348,166	(10,259)
14	759	Maint. Of Structures and Improvements	-		47	(47)
15	760	Maint. Of Reservoirs and Tanks	11,971		14,902	(2,931)
16	761	Maint. Of Transmission and Distribbut. Mains	21,217		41,055	(19,838)
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	83,774		126,973	(43,200)
21	764	Maint. Of Meters	22,581		24,907	(2,326)
22	765	Maint. Of Hydrants	12,957		10,407	2,550
23	766	Maint. Of Miscellaneous Plant	-		222	(222)
24		Total Transmission and Distribution Exp.	1,558,488		1,751,684	(193,196)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	1,301,058		1,244,196	56,862
29	772	Meter Reading Expenses	15,268		19,072	(3,804)
30	773	Customer Records and Collection Expenses	339,870		410,934	(71,064)
32	774	Miscellaneous Customer Accounting Expenses	348,474		423,526	(75,053)
33	775	Uncollectible Accounts	72,278		100,261	(27,983)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	2,076,949		2,197,989	(121,041)
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

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
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		Total customer account expenses				\$ -	\$ -	
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses					\$ -	
97		Total recycled water expenses				\$ -	\$ -	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
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		Maintenance						
113	805	Maintenance of general plant	A	B	C		\$ -	
114		Total administrative and general expenses				\$ -	\$ -	
115		XI. MISCELLANEOUS						
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		Total miscellaneous				\$ -	\$ -	
121		Total operating expenses				\$ -	\$ -	

California Water Service Co

SCHEDULE B-2

VISALIA

		OPERATING EXPENSE - CLASS A, B, AND C WATER	UTILITIES (CONCLUDED)		
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	125,396	142,295	(16,899)
5	792	Office Supplies and Other Expenses	104,519	106,821	(2,302)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	56,861	82,545	(25,685)
8	795	Employees Pensions and Benefits	2,578,494	2,810,030	(231,536)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	5,340	1,704	3,636
12	798	Outside Service Employed	(1,133)	4,842	(5,975)
14	799	Miscellaneous General Expense	5,147,784	5,369,770	(221,987)
15		Maintenance			
16	805	Maintenance of General Plant	31,510	35,715	(4,205)
17		Total Administrative and General Expenses	8,048,771	8,553,722	(504,951)
18		VIII. Miscellaneous			
19	811	Rents	641	1,190	(548)
20	812	Admin. Exp. Transferred	(110,408)	(66,594)	(43,814)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(109,766)	(65,404)	(44,363)
23		Total Operating Expenses	15,261,593	15,906,746	(645,154)

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	\$ -	\$ -	\$ -	\$ -	\$ -

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	761,031.73	761,031.73	0.00		
25	State corporate Franchise Tax	(23,262.88)	(23,262.88)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	(383.50)	(383.50)			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	278,247.70	278,247.70			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,050,491.27	1,050,491.27			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	175,914.92	175,914.92			
36						
37						
38						
39		<u>2,242,039.24</u>	<u>2,242,039.24</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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									

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

Purchased Water for Resale			
16	Purchased from	N/A	
17	Annual quantities purchased	N/A	(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**

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
2018 - Schedule D-1

Wells							
Station	Unit	Location	Depth (ft)	I.D. Diameter (in)	Production		Runhours
					(AF)	(MGals)	
003	03	1040 N. Court Street - N.E. 4Th Ave.	175	14"	-	-	-
006	02	911 W. Kaweah Avenue Between Jacob & Con	209	16"	-	-	-
007	01	1009 E. Acequia Ave. In Alley X-St. Bradley .	200	14"	218	71	2,372
009	01	1730 W. Houston Ave - X-St Central	225	16"	2	1	-
011	02	901 S. Tipton Street - X-St Sequoia Avenue	480	30/16"	440	143	5,109
012	01	544 E. Roosevelt Avenue X-St. Santa Fe	240	18/16"	7	2	112
013	01	1718 W.Tulare Avenue & Bonnie Street.	265	10/16"	0	0	1
014	01	1420 W. Goshen Avenue X-St Rinaldi	280	16/10"	695	226	6,645
015	01	2929 E. Mineral King Avenue X-St Lovers Lane	293	16"	130	42	1,478
016	02	1801 W. Main Street X-St Elm Street	370	16	2,013	656	8,668
017	01	1352 S. Giddings Avenue X-St. Howard Avenue	281	20/16"	-	-	406
018	01	1927 S. Woodland Drive X-St Vassar	257	20/16/14"	-	-	-
019	01	2232 S. Santa Fe Street X-St. K Road	270	20/16"	426	139	4,493
020	01	901 W. Prospect Ave. & Conyer St	270	20/16"	0	0	2
022	01	199 N. Vista Drive X-St. Stapp	318	20/16"	410	134	4,208
023	01	1920 W. Ashland Avenue X-St. Mooney	356	20/16"	409	133	4,412
024	01	1398 E. Douglas Avenue & Enos Street	290	16"	432	141	3,130
025	01	918 S. Demaree X-St College Avenue.	374	20/16"	279	91	3,426
026	01	3117 W. Whitney Avenue X-St. Redwood St.	392	392	494	161	4,594
027	01	711 W. Cambridge Drive X-St. Conyer	350	24/20/16"	572	186	7,474
030	01	120 N. Cain Street X-St Main Street.	350	30/16"	603	196	6,084
031	01	1701 W. Dorothea Avenue @ Divisadero Stree	245	14/12"	130	42	3,030
032	01	2650 S. Woodland Street @ Country Avenue	271	30/16"	112	36	1,298
033	01	n/a	n/a	n/a	-	-	-
033	02	n/a	n/a	n/a	78	26	2,091
034	01	621 W. Caldwell X-St. West Street	270	30/16"	404	132	3,917
036	01	324 W. Babcock Avenue X-St. Ferguson	302	16/30"	407	133	3,654
037	01	3209 Borderlinks Drive X-St. Lombard	310	30/16"	291	95	2,706
038	01	131 N. Akers Street X-St. Hillsdale Avenue	305	30/16"	300	98	2,374
039	01	1611 S. Crenshaw Street @ Feemster Avenue.	320	30/16"	277	90	3,392
040	01	1622 S. Demaree Street X-St Paradise Ave.	330	30/16"	150	49	1,938
041	01	2317 W. Dorothea Avenue X-St Sallee Street	306	30/16"	251	82	3,476
042	01	n/a	n/a	n/a	796	259	8,753
043	01	2933 S. Bollinger Street X-St Lavida Avenue.	242	10"	-	-	-
044	01	Carleton Avenue & Tammy Road X-St. Ave 26	194	12"	-	-	-
044	02	Carleton Avenue & Tammy Road X-St Ave 26	230	12"	-	-	-
045	01	850 W. Whitendale Avenue & Jacob Street.	300	30/16"	440	143	3,338
046	01	4020 W. Nicolas Avenue X-St Chinowth	321	30/16"	497	162	4,037

Visalia District

2018 - Schedule D-1

047	01	3636 W. Sunnyside Avenue X-St Demaree	312	30/16"	306	100	2,620
048	01	2031 W. Vine Street X-St N. Mooney	330	30/16"	713	232	4,617
049	01	1925 S. Pinkham Road X-St Vassar Avenue	310	30/16"	786	256	4,657
050	01	1809 N. Maple Street @ Magnolia Court	290	30/16"	1,335	435	8,644
051	01	5501 W. Harter Avenue @ Teddy Street.	306	30/16"	217	71	2,237
052	01	6550 S. Mooney Blvd., +/- 400' N/O Avenue 26	320	30/16"	70	23	945
053	01	1849 Woodsville Court X-St Buena Vista	322	30/16"	716	233	8,605
054	01	n/a	n/a	n/a	-	-	-
055	02	2831 W. Packwood & County Center	610	16 x 5/16	1,244	405	7,979
056	01	516 E. Buena Vista Avenue X-St Liberty	440	30/16"	539	176	6,759
057	01	1440 S. Pinkham Road @ Feemster Court.	350	12"	8	3	242
057	02	1440 S. Pinkham Road @ Feemster Court	265	12"	5	2	164
058	01	1301 S. Irma St. Reet X-St Iris	290	12"	121	40	3,465
060	01	n/a	n/a	n/a	154	50	7,082
061	01	4900 W. Victor Court X-St Crenshaw	470	30/16"	205	67	1,843
062	01	2525 E. Paradise Avenue @ Spruce Street.	480	30/16"	642	209	3,337
063	01	12739 Avenue 320 X-St Sierra View Road.	490	12"	-	-	-
063	02	12739 Avenue 320 X-St Sierra View Road.	260	12/16"	-	-	-
064	01	1216 N. Atwood Street & Douglas Avenue.	456	30/16"	398	130	2,405
065	01	n/a	n/a	n/a	-	-	-
067	01	Camp Drive X-St Avenue 305.	415	12"	-	-	-
069	01	Road 68 X-St Avenue 304.	410	14"	-	-	-
070	01	6030 W. School Ct. X-St Tommy Street.	460	30/16"	371	121	2,151
071	01	12421 Friden Avenue X-St Road 124	94	10	-	-	-
071	02	n/a	n/a	n/a	-	-	-
072	01	3011 E. Douglas Avenue @ Palm Street.	475	36/16"	65	21	593
073	01	1833 N. Shirk Street & Doe Avenue.	418 14"	-	-	-	-
074	01	7749 W. Doe Avenue X-St Clancy Court.	418 14"	-	-	-	-
075	01	1500 N. Kelsey Street X-St Goshen	400 14"	-	-	-	-
076	01	1502 N. Road 76 X-St Rasmussen	412 14"	-	-	-	-
077	01	9445 Airport Drive @ Hangar Way.	425 14"	-	0	0	0
078	01	3400 Walnut Ave X-St Simon	610 16"	-	690	225	4,451
079	01	2626 N. Mooney Drive X-St Wren Avenue.	310 36/16"	-	867	283	5,987
080	01	6050 W. Monte Verde Avenue @ Lisendra Ave	575 36/16"	-	213	69	1,409
081	01	3918 E. Iris Court X-St Grand Street.	650 36/16"	-	1,036	338	7,934
082	01	1303 So. Garden St. X-St Tulare Ave.	600 36/16"	-	717	234	5,626
083	01	1601 E. Monte Verde Avenue	600 16"	-	1,159	378	5,714
087	01	329 N. Chinowth St. X-St School Ave.	n/a	n/a	-	-	-
089	01	N/S Of Wren Anunue, +/- 200' E/O Giddings St	n/a	n/a	-	-	-
090	01	2747 N. Conyer St. X-St Robin Ave.	n/a	n/a	-	-	-
091	01	618 W. Robin Ave. X-St Willis St.	n/a	n/a	900	293	6,389
092	01	4140 East Four Creeks Court X-St Sol	510	16	0	0	-
093	01	1919 N. Linwood Street South Of Ferguson	608 16 X 5/16	-	895	292	3,793
094	01	2728 W. Riggan Avenue East Of County Center	630	16	1,809	589	7,108
095	01	7385 Ave 312 (Riggan Avenue)	640 16'	-	578	188	2,573

Visalia District

2018 - Schedule D-1

096	01	9630 Avenue 312 (Riggin Avenue)		540	16	0	0	-
097	01	n/a	n/a	n/a		1,130	368	8,756
200	01	13056 Avenue 228 X-St Road 130, Tulare	n/a	n/a		-	-	-
201	01	22588 Road 130 X-St Avenue 226.		260 12"		-	-	-
201	02	22588 Road 130 X-St Avenue 226, Tulare		400 12"		65	21	2,865
300	01	1395 State Street, Porterville	n/a	n/a		3	1	109
301	01	n/a	n/a	n/a		22	7	492
District Total						29,243	9,529	238,171

Number of Wells = 90

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2018

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		Total District	2,800

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
 12/31/2018

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	9,170		26	4,546				5,179	18,971
2-3/8"										
2-1/2"										
3"									35	35
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	66,146	215,325	928,063
7"										
8"	525,521	21,664			4,942	1,628	360	131,297	784,825	1,470,237
9"										
10"	6,721				173	1,259		7,044	1,350	16,547
10-3/4"										
12"	73,330				326	2,983		308,948	16,295	401,882
12-3/4"										
14"						380			3,089	3,469
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	1,220,596	144,560		1,677	11,411	6,374	40,574	516,076	1,033,294	2,974,562

SCHEDULE D-4				
Number of Active Service Connections				
VIS				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	42,856	43,464		
Commercial	64	63		
Industrial	927	930		
Public authorities				
Irrigation	71	63		
Other (specify)				
Agriculture				
Subtotal	43,918	44,520	-	-
Private fire connections			697	706
Public fire hydrants			4,337	4,316
Total	43,918	44,520	5,034	5,022

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	31,003	
3/4 - in		17,743
1 - in	11,201	23,448
1 1/4 - in		7
1 1/2 - in	519	20
2 - in	1,577	2,562
3 - in	195	6
4 - in	49	397
6 - in	18	301
8 - in	9	208
10 - in		29
12 - in		1
Other		12
Misc		209
Total	44,571	44,943

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	_____
3. Used, after repair	15
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	28,968
2. More than 10, but less than 15 years	9,066
3. More than 15 years	6,537

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹
VIS

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	457	385	421	492	649	959	978	4,341
Commercial	142	42	141	162	167	225	229	1,108
Industrial	13	149	12	14	13	15	14	230
Public authorities	27	12	42	64	95	143	164	547
Irrigation		25						25
Other (specify)	5	5	4	3	2	2	5	26
								-
Total	644	618	620	735	926	1,344	1,390	6,277

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	1,075	1,031	787	677	554	4,124	8,465	8,029
Commercial	268	256	235	201	189	1,149	2,257	2,183
Industrial	19	18	17	15	14	83	313	178
Public authorities	168	137	180	90	53	628	1,175	1,090
Irrigation						-	25	-
Other (specify)	13	14	6	4	2	39	65	93
						-	-	
Total	1,543	1,456	1,225	987	812	6,023	12,300	11,573

¹ 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 _____ 144,239

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)	\$	3,710
			\$	199,209
				<u> </u>
				<u> </u>
100-3	Construction Work in Progress	(G)	\$	2,109,685
			\$	6,829,198
				<u> </u>
				<u> </u>
241	Advances for Construction		\$	48,211,436
				<u> </u>
				<u> </u>
265	Contributions in Aid of Construction		\$	21,152,208
				<u> </u>
				<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)

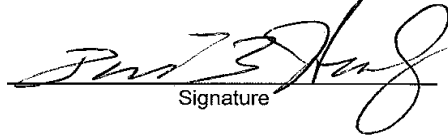
of Visalia District
Name of District

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

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 12, 2019
Date

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