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U# _____

2019
CORRECTED ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: _____ Selma _____ Location: _____ Selma _____ Fresno _____
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

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

Selma

Corrected

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	308,375	-	(4,318)	-	304,058
5		Total Intangible Plant	308,375	-	(4,318)	-	304,058
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	567,404	-	-	-	567,404
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	1,615,541	-	-	-	1,615,541
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	1,615,541	-	-	-	1,615,541
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,125,086	-	-	-	2,125,086
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	4,165,400	387,909	(223,063)	-	4,330,246
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	6,290,486	387,909	(223,063)	-	6,455,332
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	657,906	-	-	-	657,906
30	332	Water Treatment Equipment	1,260,028	551,992	-	-	1,812,020
31		Total Water Treatment Plant	1,917,934	551,992	-	-	2,469,926

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

Corrected

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	16,425	-	-	-	16,425
34	342	Reservoirs and Tanks	1,436,666	-	-	-	1,436,666
35	343	Transmission and Distribution Mains	9,937,497	542,799	(9,948)	-	10,470,348
36	344	Fire Mains	-	-	-	-	-
37	345	Services	7,723,626	446,937	(2,283)	-	8,168,281
38	346	Meters	1,041,231	37,666	(1,402)	-	1,077,495
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	1,780,850	167,104	-	-	1,947,955
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	21,936,296	1,194,506	(13,632)	-	23,117,170
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	531,159	-	-	-	531,159
46	372	Office Furniture and Equipment	105,571	-	-	-	105,571
47	373	Transportation Equipment	249,374	-	-	-	249,374
48	374	Stores Equipment	34,169	-	(69)	-	34,100
49	375	Laboratory Equipment	4,703	-	-	-	4,703
50	376	Communication Equipment	32,129	-	(1,653)	-	30,476
51	377	Power Operated Equipment	827	-	-	-	827
52	378	Tools, Shop and Garage Equipment	83,588	-	-	-	83,588
53	379	Other General Plant	6,594	-	-	-	6,594
**	380	Leased Property	-	-	-	-	-
54		Total General Plant	1,048,113	-	(1,721)	-	1,046,391
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	-
58	391	Utility Plant Purchased	-	-	-	-	-
59	392	Utility Plant Sold	-	-	-	-	-
	***	Dist GO Plant Allocation	1,571,947	311,077	(39,414)	-	1,843,610
60		Total Undistributed Items	1,571,947	311,077	(39,414)	-	1,843,610
61		Total Utility Plant in Service	35,256,096	2,445,484	(282,148)	-	37,419,432

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	Not Applicable	-			\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-			\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-			\$ -
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	Beginning Balance				-
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.

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	35,575,822	33,683,996
3		Construction Work in Progress	-	-
4		General Office Prorate	1,844,036	1,572,372
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	-	-
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-	-
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	37,419,858	35,256,368
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	12,706,844	11,745,328
10		General Office Prorate	609,913	518,624
11		Total Accumulated Depreciation (=Line 9 + Line 10)	13,316,757	12,263,952
12		Less Other Reserves		
13		Deferred Income Taxes	3,388,679	3,331,154
14		Deferred Investment Tax Credit	19,184	19,591
15		Other Reserves (General Office Prorate)	209,840	198,174
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	3,617,703	3,548,919
17		Less Adjustments		
18		Contributions in Aid of Construction	4,032,534	3,284,134
19		Advances for Construction	3,096,703	3,049,723
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	7,129,236	6,333,858
22		Add Materials and Supplies	186,868	162,850
23		Add Working Capital (Tank Painting)	(18,807)	(15,019)
24		Add Working Cash (=Line 37)	666,378	649,294
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	14,209,409	13,921,783
		Notes:		
		1 Cal Water does not include CWIP in rate base.		
		2 Prior years' reports were calculated using a 13-month weighted average		
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	3,470,733	3,385,219
29		Purchased Power & Commodity for Resale*	449,951	429,242
30		Meter Revenues: Bimonthly Billing	882,979	841,344
31		Other Revenues: Flat Rate Monthly Billing	30,306	31,224
32		Total Revenues (=Line 30 + Line 31)	913,285	872,568
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	3.32%	3.58%
34		5/24 x Line 25 x (100% - Line 33)	699,075	680,017
35		1/24 x Line 28 x Line 33	4,799	5,047
36		1/12 x Line 29	37,496	35,770
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	666,378	649,294
		Note: Prior year's calculation of line 34 was corrected in this filing		
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5						
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves						
Selma						
Line No.	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	11,946,766	303,001	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,196,702				
4	(b) Charged to Account 504		2,015			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	2,017				
9	(g) All other credits ¹					
10	Total credits	1,198,719	2,015	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	277,830	4,318			
13	(b) Cost of removal	3,909				
14	(c) All other debits ¹	(133,608)				
15	Total debits	148,131	4,318	-	-	-
16	Balance in reserve at end of year	12,997,354	300,699	-	-	-
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						

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.	Selma Acct.	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	696,191	65,753	-	-	761,944
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	696,191	65,753	-	-	761,944
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	833,258	111,028	-	(15,306)	928,979
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	983,279	119,541	(223,063)	114,929	994,686
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	1,816,537	230,569	(223,063)	99,623	1,923,665
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	257,566	8,908	-	33,983	300,457
22		Total Water Treatment Plant	257,566	8,908	-	33,983	300,457
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	17,384	1,933	-	-	19,317
26	342	Reservoirs and Tanks	390,015	32,756	-	-	422,771
27	343	Transmission and Distribution Mains	4,013,295	280,237	(9,948)	(731)	4,282,853
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,795,374	332,116	(2,283)	(3,154)	3,122,053
30	346	Meters	296,928	35,194	(1,402)	1,411	332,130
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	723,054	38,823	-	-	761,876
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	8,236,050	721,059	(13,632)	(2,475)	8,941,001
35							

Line No.	Selma Acct.	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)
36		V. GENERAL PLANT					
37	371	Structures and Improvements	183,378	21,101	-	-	204,479
38	372	Office Furniture and Equipment	55,885	8,300	-	-	64,185
39	373	Transportation Equipment	110,861	10,873	-	-	121,734
40	374	Stores Equipment	24,888	642	(69)	-	25,461
41	375	Laboratory Equipment	725	596	-	-	1,321
42	376	Communication Equipment	42,351	(1,587)	(1,653)	-	39,111
43	377	Power Operated Equipment	539	(70)	-	-	469
44	378	Tools, Shop and Garage Equipment	14,669	4,530	-	-	19,200
45	379	Other General Plant	2,686	431	-	-	3,118
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	435,983	44,816	(1,721)	-	479,078
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	504,439	125,598	(39,414)	585	591,208
49		Total	11,946,766	1,196,702	(277,830)	131,716	12,997,354

SCHEDULE B-1

Account 501 - Operating Revenues

Selma

Corrected

					Net Change
					During Year
Line	ACCOUNT		Amount	Amount	Show Decrease
			Current Year	Preceding Year	in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,399,170	3,470,531	(71,361)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	883,136	956,328	(73,192)
6		601-3 Industrial Sales	48,775	51,408	(2,633)
7		601-4 Sales to Public Authorities	285,402	311,708	(26,306)
8		Sub-total	4,616,483	4,789,976	(173,493)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	263,018	273,832	(10,814)
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	263,018	273,832	(10,814)
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	58,129	56,739	1,390
21	605	Public Fire Protection Service	8,162	8,159	3
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	10,084	(71,660)	81,744
26		Sub-total	76,375	(6,762)	83,137
27		Total Water Service Revenues	4,955,876	5,057,045	(101,169)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	684,300	333,826	350,474
30	611	Miscellaneous Service Revenues	8,465	12,545	(4,080)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	12,902	19,340	(6,438)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	705,667	365,711	339,956
36	501	Total operating revenues	5,661,542	5,422,756	238,787

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

Selma

Corrected

Line No.	Acct.	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		1,697	3,112	(1,415)
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		346	-	346
6	703	Miscellaneous expenses	A			-	-	-
7	704	Purchased water	A	B	C	-	-	-
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		330	661	(331)
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				2,373	3,773	(1,400)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		84,834	90,243	(5,408)
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			-	13,568	(13,568)
27	724	Pumping labor and expenses	A	B		92	4,682	(4,590)
28	725	Miscellaneous expenses	A			154,848	148,351	6,498
29	726	Fuel or power purchased for pumping	A	B	C	449,951	429,242	20,709
30		Maintenance				-	-	
31	729	Maintenance supervision and engineering	A	B		17,528	22,395	(4,867)
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		501	-	501
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of power pumping equipment	A	B		19,401	31,133	(11,732)
36	733	Maintenance of other pumping plant	A	B		-	148	(148)
37		Total pumping expenses				727,156	739,762	(12,605)

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

Selma

Corrected

Line No.	Acct.	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		10,179	10,163	15
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			47,340	43,842	3,498
43	743	Miscellaneous expenses	A	B		26,359	8,311	18,048
44	744	Chemicals and filtering materials	A	B		14,853	16,924	(2,071)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		6,475	-	6,475
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		469	6,644	(6,175)
50		Total water treatment expenses				105,675	85,883	19,792
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		116,243	180,337	(64,094)
54	751	Operation supervision, labor and expenses			C	-	-	-
55	752	Storage facilities expenses	A			1,869	1,824	45
56	752	Operation labor and expenses		B		-	-	-
57	753	Transmission and distribution lines expenses	A			6,499	9,309	(2,809)
58	754	Meter expenses	A			(4,320)	8,542	(12,862)
59	755	Customer installations expenses	A			-	-	-
60	756	Miscellaneous expenses	A			67,882	29,732	38,149
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		54,368	24,711	29,657
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		-	170	(170)
66	761	Maintenance of trans. and distribution mains	A			18,330	(438)	18,768
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			87,538	92,510	(4,971)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			-	43,343	(43,343)
72	765	Maintenance of hydrants	A			2,842	3,752	(910)
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		Total transmission and distribution expenses				351,251	393,791	(42,540)

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								
Selma Corrected								
Line No.	Acct.	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	294,092	289,270	4,823	
78	771	Superv., meter read., other customer acct expenses			-	-	-	
79	772	Meter reading expenses	A	B	2,094	5,687	(3,592)	
80	773	Customer records and collection expenses	A		70,279	70,690	(411)	
81	773	Customer records and accounts expenses		B	-	-	-	
82	774	Miscellaneous customer accounts expenses	A		155,164	66,861	88,304	
83	775	Uncollectible accounts	A	B	24,131	18,390	5,741	
84		Total customer account expenses			545,761	450,897	94,864	
85		VI. SALES EXPENSES						
86		Operation					-	
87	781	Supervision	A	B			-	
88	781	Sales expenses					-	
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	22,948	3,731	19,217	
101	792	Office supplies and other expenses	A	B	18,168	20,594	(2,426)	
102	793	Property insurance	A		-	-	-	
103	793	Property insurance, injuries and damages		B	-	-	-	
104	794	Injuries and damages	A		12,977	14,041	(1,064)	
105	795	Employees' pensions and benefits	A	B	457,453	500,912	(43,459)	
106	796	Franchise requirements	A	B	-	-	-	
107	797	Regulatory commission expenses	A	B	1,016	785	231	
108	798	Outside services employed	A		-	-	-	
109	798	Miscellaneous other general expenses		B	-	-	-	
110	798	Miscellaneous other general operation expenses			-	-	-	
111	799	Miscellaneous general expenses	A		969,942	835,054	134,888	
112		Maintenance						
113	805	Maintenance of general plant	A	B	26,365	35	26,330	
114		Total administrative and general expenses			1,508,868	1,375,151	133,717	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					-	
117	811	Rents	A	B	34,380	34,380	-	
118	812	Administrative expenses transferred - Cr.	A	B	(121,186)	(48,215)	(72,971)	
119	813	Duplicate charges - Cr.	A	B			-	
120		Total miscellaneous			(86,806)	(13,835)	(72,971)	
121		Total operating expenses			3,154,280	3,035,422	118,857	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Selma 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	183,073	183,073			
2	California corporate franchise taxes	21,907	21,907			
3	Property taxes	172,071	172,071			
4	Other taxes	198,967	198,967			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	576,018	774,985	-	-	-

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS									
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(Unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks	
6	004-3	N/S Of Tucker St. +/- 100' E/O Orange St.	1010024-001	unk	73	650	0	Inactive	
7	006-1	S/S Of Wilson St. +/- 75' N/O Nebraska Ave.	1010024-004	14"	75	700	162	Active	
8	007-1	S/W Corner Of Stillman Street & Orange	1010024-005	14"	77	550	0	Inactive	
9	008-1	E/S Of Mccall +/- 100' N/O Todd St.	1010024-007	12"	75	550	0	Inactive	
10	011-1	N/O Of Aspen Street @ 'D' Street	1010024-010	16/12"	69	750	330	Active	
11	012-1	E/S Of Mitchell Ave., +/- 200' S/O Nebraska Ave.	1010024-011	16"	70	1200	0	Inactive	
12	013-2	N/E Corner Of Wright Avenue & Goldbridge Drive.	1010024-013	30/14"	72	950	567	Active	
13	014-1	W/S Of Mitchell Avenue @ Dennis Street.	1010024-014	30/16"	71	600	190	Active	
14	015-1	S/W Corner Of Floral Avenue & West Front Street.	1010024-016	30/16"	75	1000	0	Inactive	
15	016-3	W/S Of Leonard Avenue @ Ostler Avenue.	1010024-018	30/16"	72	1000	450	Active	
16	017-2	E/O Shaft Avenue - N/O Dinuba Avenue	1010024-038	16	75	2000	503	Active	
17	018-1	1161 Mill Street - Lot 21	1010024-021	30/16"	91	n/a	342	Active	
18	019-1	S/S Of Young Street., +/- 200' W/O North Street	1010024-022	16"	76	1300	403	Active	
19	020-1	3185 Stillman Street, +/- 1,200' W/O Highland Avenue.	1010024-023	16	78	1200	313	Active	
20	022-1	3825 Orange Avenue & Dinuba	1010024-036	16	77	1600	757	Active	
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
21	Not Applicable								
22									
23									
24									
25									
Purchased Water for Resale									
26	Purchased from								
27	Annual quantities purchased					(Unit chosen) ²			
28									
29									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>									

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

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	2	2,000,000	
12	Concrete	-		
13	Total	2	2,000,000	

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

Selma

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	Not Applicable							
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	Not Applicable							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	-		-	36,981		9,994	9,590
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	25,603		71,824	79,499
19	Welded steel									
20	Wood									
21	Other	-	-	3,041	-	103	6,921		36,862	122,668
22	Total	-	-	3,041	-	103	69,505	-	118,680	211,757

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	960	-	-	-	-	-	-	57,525
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	14,646	-	-	-	-	-	-	191,572
31	Welded steel									-
32	Wood									-
33	Other	-	47,398	60	398	-	-	4,827	-	222,278
34	Total	-	63,004	60	398	-	-	4,827	-	471,375

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	5,874	5,911	308	307
Commercial (Business)	19	18	0	0
Industrial	122	121		
Public authorities				
Irrigation	11	6		
Other (specify)				
Agriculture	0	0		
Subtotal	6,026	6,056	308	307
Private fire connections			97	98
Public fire hydrants			647	650
Total	6,026	6,056	1,052	1,055

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,179	
3/4 - in		3,004
1 - in	829	3,335
1 1/4 - in		
1 1/2 - in	74	10
2 - in	214	248
2 1/2 - in		
3 - in	32	3
4 - in	10	57
6 - in	4	41
8 - in		36
10 - in		2
12 - in		2
Other		6
Total	6,342	6,744

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	_____ 5
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 4,578
2. More than 10, but less than 15 years	_____ 816
3. More than 15 years	_____ 987

SCHEDULE D-7**Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)¹**

Selma

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	64	58	54	73	103	111	136	598
Commercial (Business)	11	11	10	13	18	19	20	103
Industrial	1	1	1	1	1	1	2	8
Public authorities	4	3	3	6	9	11	14	50
Irrigation								-
Other (specify)	0	0	0	0	0	1	0	2
								-
Total	80	73	68	94	131	143	173	762

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	151	144	117	95	82	590	1,188	1,197	
Commercial (Business)	25	22	21	19	15	103	205	204	
Industrial	2	3	2	1	1	10	18	40	
Public authorities	16	16	16	10	6	63	114	101	
Irrigation						-	-	18	
Other (specify)	0	0	1	0	0	2	4	2	
						-	-		
Total	195	186	157	125	104	767	1,529	1,562	

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 _____ 26,062

End of Year Balances in Selected Accounts

Selma

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

131	Materials and Supplies	\$	<u>186,593</u>
100-3	Construction Work in Progress	\$	<u>12,459</u>
241	Advances for Construction	\$	<u>3,419,139</u>
265	Contributions in Aid of Construction	\$	<u>(4,032,534)</u>

DECLARATION

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

I, the undersigned

David B. Healey for Steve Johnson

Name of District Manager or Equivalent (Please Print)

of

Selma

District

Name of District

of

California Water Service Company

Name of Utility

at

2042 2nd Street, Selma, CA 93662

Address of District Office

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

Vice President and Corporate Controller

Title (Please Print)


Signature

408-367-8523

Telephone Number

March 25, 2022

Date

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