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2019
CORRECTED 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, 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							Corrected
Account 100.1 - Utility Plant in Service							
Visalia							
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	1,687	-	-	-	1,687
3	302	Franchises and Consents (Schedule A-1c)	1,191	-	-	-	1,191
4	303	Other Intangible Plant	503,562	-	-	-	503,562
5		Total Intangible Plant	506,439	-	-	-	506,439
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	2,548,308	-	-	-	2,548,308
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	7,651,875	169,415	(22,650)	-	7,798,640
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	7,651,875	169,415	(22,650)	-	7,798,640
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,175,575	36,198	(2,704)	-	7,209,069
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	14,446,152	1,798,641	(263,198)	-	15,981,595
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	21,621,727	1,834,839	(265,902)	-	23,190,664
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	3,750,357	355,625	-	-	4,105,982
30	332	Water Treatment Equipment	7,537,032	3,799,436	(152,385)	-	11,184,083
31		Total Water Treatment Plant	11,287,389	4,155,061	(152,385)	-	15,290,065

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	97,627	-	-	-	97,627
34	342	Reservoirs and Tanks	2,865,027	-	-	-	2,865,027
35	343	Transmission and Distribution Mains	82,113,269	2,652,727	(34,490)	-	84,731,505
36	344	Fire Mains	-	-	-	-	-
37	345	Services	43,619,455	3,166,645	(27,820)	-	46,758,281
38	346	Meters	9,522,012	574,866	(48,862)	-	10,048,016
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	12,548,270	539,235	(3,109)	-	13,084,396
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	150,765,660	6,933,473	(114,281)	-	157,584,852
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,240,214	-	-	-	2,240,214
46	372	Office Furniture and Equipment	339,494	6,036	(93,058)	-	252,471
47	373	Transportation Equipment	1,694,825	35,138	(80,641)	-	1,649,323
48	374	Stores Equipment	39,371	-	-	-	39,371
49	375	Laboratory Equipment	726	-	-	-	726
50	376	Communication Equipment	96,750	995	(26,204)	-	71,542
51	377	Power Operated Equipment	34,881	-	-	-	34,881
52	378	Tools, Shop and Garage Equipment	677,962	7,578	(23,591)	-	661,950
53	379	Other General Plant	3,432	-	-	-	3,432
**	380	Leased Property	-	-	-	-	-
54		Total General Plant	5,127,655	49,747	(223,494)	-	4,953,909
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	522	-	-	-	522
58	391	Utility Plant Purchased	-	-	-	-	-
59	392	Utility Plant Sold	-	-	-	-	-
	***	Dist GO Plant Allocation	9,445,231	1,869,144	(236,821)	-	11,077,553
60		Total Undistributed Items	9,445,752	1,869,144	(236,821)	-	11,078,075
61		Total Utility Plant in Service	208,954,806	15,011,678	(1,015,533)	-	222,950,951

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				1,190.50
2					
3					
4					
5				Total	\$ 1,191

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
VISALIA 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	211,879,127	199,511,256
3		Construction Work in Progress	-	-
4		General Office Prorate	11,080,112	9,447,786
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)	222,959,238	208,959,042
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	72,613,438	66,997,969
10		General Office Prorate	3,664,737	3,116,215
11		Total Accumulated Depreciation (=Line 9 + Line 10)	76,278,174	70,114,184
12		Less Other Reserves		
13		Deferred Income Taxes	16,876,857	16,426,625
14		Deferred Investment Tax Credit	86,016	87,369
15		Other Reserves (General Office Prorate)	1,260,851	1,190,751
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	18,223,725	17,704,745
17		Less Adjustments		
18		Contributions in Aid of Construction	25,692,255	21,152,208
19		Advances for Construction	47,316,891	44,892,336
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	73,009,145	66,044,544
22		Add Materials and Supplies	171,637	206,712
23		Add Working Capital (Tank Painting)	(41,338)	(6,952)
24		Add Working Cash (=Line 37)	3,662,205	3,235,148
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	59,282,036	58,537,430
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	18,484,955	16,278,906
29		Purchased Power & Commodity for Resale*	1,868,860	1,511,932
30		Meter Revenues: Bimonthly Billing	4,957,525	4,737,589
31		Other Revenues: Flat Rate Monthly Billing	53,823	53,499
32		Total Revenues (=Line 30 + Line 31)	5,011,347	4,791,088
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.07%	1.12%
34		5/24 x Line 25 x (100% - Line 33)	3,809,671	3,353,569
35		1/24 x Line 28 x Line 33	8,272	7,574
36		1/12 x Line 29	155,738	125,994
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	3,662,205	3,235,148
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

Visalia

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	69,710,797	318,152	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,922,051				
4	(b) Charged to Account 504		50,696			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	25,701				
9	(g) All other credits ¹					
10	Total credits	6,947,752	50,696	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,015,533				
13	(b) Cost of removal	56,034				
14	(c) All other debits ¹	(209,954)				
15	Total debits	861,613	-	-	-	-
16	Balance in reserve at end of year	75,796,936	368,848	-	-	-
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.	Visalia 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	9,025	-	-	-	9,025
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	2,945,411	328,265	(22,650)	(14,068)	3,236,958
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,954,436	328,265	(22,650)	(14,068)	3,245,983
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,856,173	334,901	(2,704)	77,820	3,266,189
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,467,116	399,568	(263,198)	(3,580)	3,599,906
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	6,323,288	734,469	(265,902)	74,240	6,866,096
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	56,916	8,158	-	26,586	91,659
21	332	Water Treatment Equipment	838,928	75,889	(152,385)	93,868	856,300
22		Total Water Treatment Plant	895,843	84,047	(152,385)	120,454	947,960
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	276	(605)	-	-	(330)
26	342	Reservoirs and Tanks	826,197	64,881	-	-	891,078
27	343	Transmission and Distribution Mains	27,405,723	2,274,538	(34,490)	(27,944)	29,617,826
28	344	Fire Mains	-	-	-	-	-
29	345	Services	20,074,757	1,788,398	(27,820)	381	21,835,716
30	346	Meters	2,374,079	306,609	(48,862)	14,507	2,646,333
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,182,488	281,081	(3,109)	(1,784)	3,458,676
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	53,863,519	4,714,901	(114,281)	(14,840)	58,449,299
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,012,130	87,600	-	-	1,099,730
38	372	Office Furniture and Equipment	209,786	30,202	(93,058)	-	146,930
39	373	Transportation Equipment	1,125,815	140,670	(80,641)	10,317	1,196,162
40	374	Stores Equipment	11,546	1,697	-	-	13,243
41	375	Laboratory Equipment	(541)	256	-	-	(285)
42	376	Communication Equipment	51,108	3,125	(26,204)	-	28,029
43	377	Power Operated Equipment	16,193	1,486	-	-	17,679
44	378	Tools, Shop and Garage Equipment	213,741	40,407	(23,591)	-	230,557
45	379	Other General Plant	2,429	255	-	-	2,684
46	390	Other Tangible Property	522	-	-	-	522
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,642,730	305,698	(223,494)	10,317	2,735,252
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					-
***		GO Allocation	3,030,980	754,670	(236,821)	3,517	3,552,346
49		Total	69,710,797	6,922,051	(1,015,533)	179,620	75,796,936

SCHEDULE B-1
Account 501 - Operating Revenues

Visalia

Corrected

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease 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	18,168,517	18,474,155	(305,638)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	6,597,557	6,811,613	(214,055)
6		601-3 Industrial Sales	351,883	356,176	(4,294)
7		601-4 Sales to Public Authorities	2,647,920	2,610,559	37,361
8		Sub-total	27,765,878	28,252,504	(486,626)
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	450,013	441,188	8,825
21	605	Public Fire Protection Service	53,893	52,112	1,781
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	127,996	(206,650)	334,645
26		Sub-total	631,902	286,651	345,251
27		Total Water Service Revenues	28,397,780	28,539,155	(141,376)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,842,194	312,151	1,530,043
30	611	Miscellaneous Service Revenues	54,045	65,790	(11,745)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	97,003	150,426	(53,423)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	1,993,242	528,367	1,464,875
36	501	Total operating revenues	30,391,022	29,067,522	1,323,499

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

Visalia

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		12,069	11,740	329
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		-	3,224	(3,224)
6	703	Miscellaneous expenses	A			483,968	476,735	7,233
7	704	Purchased water	A	B	C	148,369	6,099	142,270
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	4,455	(4,455)
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			8,907	(22,513)	31,420
17	712	Maintenance of supply mains	A			-	-	-
18	713	Maintenance of other source of supply plant	A	B		-	721	(721)
19		Total source of supply expense				653,313	480,461	172,852
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		470,344	287,189	183,155
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expenses	A			235	-	235
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			1,275	1,873	(598)
27	724	Pumping labor and expenses	A	B		3,827	35,148	(31,321)
28	725	Miscellaneous expenses	A			190,096	156,795	33,301
29	726	Fuel or power purchased for pumping	A	B	C	1,724,243	1,513,649	210,595
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		383,917	331,286	52,631
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		60,517	39,164	21,353
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of power pumping equipment	A	B		157,353	157,659	(306)
36	733	Maintenance of other pumping plant	A	B		512	1,972	(1,461)
37		Total pumping expenses				2,992,318	2,524,734	467,584

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

Visalia

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		50,877	98,864	(47,987)
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			254,230	221,253	32,976
43	743	Miscellaneous expenses	A	B		49,605	56,983	(7,378)
44	744	Chemicals and filtering materials	A	B		125,253	81,215	44,038
45		Maintenance				-	-	
46	746	Maintenance supervision and engineering	A	B		2,014	7,551	(5,536)
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		153,198	164,344	(11,146)
50		Total water treatment expenses				635,177	630,210	4,967
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		625,661	632,636	(6,975)
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			104,173	214,405	(110,232)
58	754	Meter expenses	A			5,884	68,125	(62,240)
59	755	Customer installations expenses	A			(270)	14,990	(15,259)
60	756	Miscellaneous expenses	A			471,249	137,925	333,324
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		407,906	337,908	69,998
63	758	Maintenance of structures and plant			C	-	-	-
64	759	Maintenance of structures and improvements	A	B		89	-	89
65	760	Maintenance of reservoirs and tanks	A	B		11,641	11,971	(329)
66	761	Maintenance of trans. and distribution mains	A			19,053	21,217	(2,164)
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			61,415	83,774	(22,359)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			37,855	22,581	15,273
72	765	Maintenance of hydrants	A			10,830	12,957	(2,127)
73	766	Maintenance of miscellaneous plant	A			36	-	36
74		Total transmission and distribution expenses				1,755,523	1,558,488	197,035

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

Visalia

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		1,332,816	1,301,058	31,758
78	771	Superv., meter read., other customer acct expenses			C	-	-	-
79	772	Meter reading expenses	A	B		557	15,268	(14,712)
80	773	Customer records and collection expenses	A			377,680	339,870	37,810
81	773	Customer records and accounts expenses		B		-	-	-
82	774	Miscellaneous customer accounts expenses	A			834,580	348,474	486,106
83	775	Uncollectible accounts	A	B	C	91,258	72,278	18,980
84		Total customer account expenses				2,636,892	2,076,949	559,943
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	122,895	125,396	(2,501)
101	792	Office supplies and other expenses	A	B	C	108,122	104,519	3,603
102	793	Property insurance	A			-	-	-
103	793	Property insurance, injuries and damages		B	C	-	-	-
104	794	Injuries and damages	A			68,513	56,861	11,652
105	795	Employees' pensions and benefits	A	B	C	2,550,961	2,578,494	(27,534)
106	796	Franchise requirements	A	B	C	-	-	-
107	797	Regulatory commission expenses	A	B	C	3,044	5,340	(2,297)
108	798	Outside services employed	A			24,823	(1,133)	25,956
109	798	Miscellaneous other general expenses		B		-	-	-
110	798	Miscellaneous other general operation expenses			C	-	-	-
111	799	Miscellaneous general expenses	A			5,874,145	5,199,531	674,614
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	121,399	31,510	89,890
114		Total administrative and general expenses				8,873,902	8,100,518	773,384
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						-
117	811	Rents	A	B	C	25,274	641	24,633
118	812	Administrative expenses transferred - Cr.	A	B	C	(89,084)	(110,408)	21,324
119	813	Duplicate charges - Cr.	A	B	C			-
120		Total miscellaneous				(63,809)	(109,766)	45,957
121		Total operating expenses				17,483,316	15,261,593	2,221,723

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	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	1,100,015	1,100,015
2	California corporate franchise taxes	131,632	131,632			
3	Property taxes	744,693	744,693			
4	Other taxes	492,604	492,604			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	2,468,944	2,961,547	-	-	-

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	Not Applicable												
2													
3													
4													
5													
WELLS												Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location		Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)						
6	003-3	1040 N. Court Street - N.E. 4Th Ave.		5410016-003	14"	124	700				0	Inactive	
7	006-2	911 W. Kaweah Avenue Between Jacob & Conyer Streets.		5410016-008	16"	136	800				0	Inactive	
8	007-1	1009 E. Acequia Ave. In Alley X-St. Bradley .		5410016-010	14"	113	700				565	Active	
9	009-1	1730 W. Houston Ave - X-St Central		5410016-012	16"	n/a	500				0	Inactive	
10	011-2	901 S. Tipton Street - X-St Sequoia Avenue		5410016-014	30/16"	140	525				347	Active	
11	012-1	544 E. Roosevelt Avenue X-St. Santa Fe		5410016-015	18/16"	116	600				159		
12	013-1	1718 W. Tulare Avenue & Bonnie Street.		5410016-016	10/16"	167	450				185	Active	
13	014-1	1420 W. Goshen Avenue X-St Rinaldi		5410016-017	16/10"	136	700				221	Active	
14	015-1	2929 E. Mineral King Avenue X-St Lovers Lane		5410016-018	16"	97	800				27	Active	
15	016-2	1801 W. Main Street X-St Elm Street		5410016-154	16	144	1500				1326	Active	
16	017-1	1352 S. Giddings Avenue X-St. Howard Avenue.		5410016-021	20/16"	143	700				0	Inactive	
17	018-1	1927 S. Woodland Drive X-St Vassar		5410016-022	20/16/14"	143	1000				0	Inactive	
18	019-1	2232 S. Santa Fe Street X-St. K Road		5410016-023	20/16"	136	600				486		
19	020-1	901 W. Prospect Ave. & Conyer St		5410016-024	20/16"	130	850				512	Active	
20	022-1	199 N. Vista Drive X-St. Stapp		5410016-026	20/16"	125	850				560	Active	
21	023-1	1920 W. Ashland Avenue X-St. Mooney		5410016-027	20/16"	160	800				373	Active	
22	024-1	1398 E. Douglas Avenue & Enos Street		5410016-028	16"	123	850				899	Active	
23	025-1	918 S. Demaree X-St College Avenue.		5410016-029	20/16"	169	550				378	Active	
24	026-1	3117 W. Whitney Avenue X-St. Redwood St.		5410016-030	392	152	800				379	Active	
25	027-1	711 W. Cambridge Drive X-St. Conyer		5410016-031	24/20/16"	140	1000				482	Active	
26	030-1	120 N. Cain Street X-St Main Street.		5410016-035	30/16"	77	800				720	Active	
27	031-1	1701 W. Dorothea Avenue @ Divisadero Street.		5410016-036	14/12"	93	300				82	Active	
28	032-1	2650 S. Woodland Street @ Country Avenue		5410016-037	30/16"	125	650				270	Active	
29	033-1	n/a		5410016-177	n/a						0		
30	033-2	n/a		5410016-178	n/a						67		
31	034-1	621 W. Caldwell X-St. West Street		5410016-040	30/16"	168	750				596	Active	
32	036-1	324 W. Babcock Avenue X-St. Ferguson		5410016-043	16/30"	114	675				443	Active	
33	037-1	3209 Borderlinks Drive X-St. Lombard		5410016-044	30/16"	139	500				303	Active	
34	038-1	131 N. Akers Street X-St. Hillsdale Avenue		5410016-045	30/16"	152	700				466	Active	
35	039-1	1611 S. Crenshaw Street @ Feemster Avenue.		5410016-046	30/16"	144	750				211	Active	
36	040-1	1622 S. Demaree Street X-St Paradise Ave.		5410016-047	30/16"	189	600				241		
37	041-1	2317 W. Dorothea Avenue X-St Sallee Street		5410016-048	30/16"	135	1100				718	Active	
38	042-1	n/a		5410016-179	n/a						689		
39	043-1	2933 S. Bollinger Street X-St Lavida Avenue.		5410016-050	10"	144	350				0	Inactive	
40	044-1	Carleton Avenue & Tammy Road X-St. Ave 261		5410016-051	12"	119	450				0	Inactive	
41	044-2	Carleton Avenue & Tammy Road X-St Ave 261		5410016-052	12"	119	340				0	Inactive	
42	045-1	850 W. Whitendale Avenue & Jacob Street.		5410016-053	30/16"	137	860				316	Active	
43	046-1	4020 W. Nicolas Avenue X-St Chinowth		5410016-054	30/16"	158	850				534	Active	
44	047-1	3636 W. Sunnyside Avenue X-St Demaree		5410016-055	30/16"	134	700				275	Active	
45	048-1	2031 W. Vine Street X-St N. Mooney		5410016-056	30/16"	148	1000				762	Active	
46	049-1	1925 S. Pinkham Road X-St Vassar Avenue		5410016-057	30/16"	133	1000				452	Active	
47	050-1	1809 N. Maple Street @ Magnolia Court		5410016-058	30/16"	108	1000				626	Active	
48	051-1	5501 W. Harter Avenue @ Teddy Street.		5410016-059	30/16"	148	550				224	Active	
49	052-1	6550 S. Mooney Blvd., +/- 400' N/O Avenue 264		5410016-060	30/16"	141	350				69	Active	
50	053-1	1849 Woodsville Court X-St Buena Vista		5410016-061	30/16"	109	575				659	Active	
51	054-1	n/a		5410016-062	n/a						0		
52	055-2	2831 W. Packwood & County Center		5410016-166	16 x 5/16	113	1300				733	Active	
53	056-1	516 E. Buena Vista Avenue X-St Liberty		5410016-064	30/16"	115	400				530	Active	
54	057-1	1440 S. Pinkham Road @ Feemster Court.		5410016-065	12"	118	400				9	Active	
55	057-2	1440 S. Pinkham Road @ Feemster Court		5410016-066	12"	115	400				6	Active	
56	058-1	1301 S. Irma St.Reet X-St Iris		5410016-067	12"	75	300				50	Active	
57	060-1	n/a		5410016-159	n/a						178		
58	061-1	4900 W. Victor Court X-St Crenshaw		5410016-069	30/16"	161	940				145	Active	
59	062-1	2525 E. Paradise Avenue @ Spruce Street.		5410016-070	30/16"	117	1200				371	Active	
60	063-1	12739 Avenue 320 X-St Sierra View Road.		5410016-150	12"	n/a	400				0	Inactive	
61	063-2	12739 Avenue 320 X-St Sierra View Road.		5410016-151	12/16"	n/a	400				0	Inactive	
62	064-1	1216 N. Atwood Street & Douglas Avenue.		5410016-081	30/16"	140	900				373	Active	
63	065-1	n/a		5410016-072	n/a						0		
64	067-1	Camp Drive X-St Avenue 305.		5410016-074	12"	n/a	400				0	Inactive	
65	069-1	Road 68 X-St Avenue 304.		5410016-076	14"	n/a	475				0	Inactive	
66	070-1	6030 W. School Ct. X-St Tommy Street.		5410016-080	30/16"	154	1100				372	Active	
67	071-1	12421 Friden Avenue X-St Road 124		5410016-152	10	n/a	525				0	Inactive	
68	071-2	n/a		5410016-153	n/a						0		
69	072-1	3011 E. Douglas Avenue @ Palm Street.		5410016-089	36/16"	149	1000				1005	Active	
70	073-1	1833 N. Shirk Street & Doe Avenue.		5410016-084	14"	131	1200				0	Inactive	
71	074-1	7749 W. Doe Avenue X-St Clancy Court.		5410016-085	14"	132	450				0	Inactive	
72	075-1	1500 N. Kelsey Street X-St Goshen		5410016-086	14"	n/a	725				0	Inactive	
73	076-1	1502 N. Road 76 X-St Rasmussen		5410016-083	14"	153	1000				0	Inactive	
74	077-1	9445 Airport Drive @ Hangar Way.		5410016-087	14"	156	1000				0	Standby	
75	078-1	3400 Walnut Ave X-St Simon		5410016-090	16"	117	275				535	Active	
76	079-1	2626 N. Mooney Drive X-St Wren Avenue.		5410016-091	36/16"	125	1100				915	Active	

77	080-1	6050 W. Monte Verde Avenue @ Lisendra Avenue.	5410016-092	36/16"	152	900	132	Active
78	081-1	3918 E. Iris Court X-St Grand Street.	5410016-093	36/16"	132	750	1090	Active
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36/16"	151	950	438	Active
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"	130	1000	1331	Active
81	087-1	329 N. Chinowth St. X-St School Ave.	5410016-096	n/a			0	
82	089-1	N/S Of Wren Anunue, +/- 200' E/O Giddings Street.	5410016-099	n/a			0	
83	090-1	2747 N. Conyer St. X-St Robin Ave.	5410016-100	n/a			0	
84	091-1	618 W. Robin Ave. X-St Willis St.	5410016-098	n/a			1065	
85	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16	86	875	0	Inactive
86	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5/16	131	480	925	Active
87	094-1	2728 W. Riggan Avenue East Of County Center Drive	5410016-167	16	148	300	1445	Active
88	095-1	7385 Ave 312 (Riggan Avenue)	5410016-182	16'	155	1000	452	Active
89	096-1	9630 Avenue 312 (Riggan Avenue)	5410016-162	16	133	2000	1	Inactive
90	097-1	n/a	5410016-185	n/a			1009	
91	200-1	13056 Avenue 228 X-St Road 130, Tulare	5410041-003	n/a			0	
92	201-1	22588 Road 130 X-St Avenue 226.	5410041-002	12"	n/a	n/a	0	Inactive
93	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"	115	600	79	
94	300-1	1395 State Street, Porterville	5400935-001	n/a			1	
95	301-1	n/a	5400935-003	n/a			17	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
96	Not Applicable						
97							
98							
99							
100							

Purchased Water for Resale

101	Purchased from						
102	Annual quantities purchased					(Unit chosen) ²	
103							
104							

* State ditch, pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	5	2,800,000	
12	Concrete	-		
13	Total	5	2,800,000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

Visalia

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		-	9,170		-	39,112		74,614	21,664
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	901	-	26						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		50	-	-	66,686		548,278	524,421
19	Welded steel									
20	Wood									
21	Other	69	-	9,725	-	35	27,840		310,403	939,560
22	Total	970	-	18,971	-	35	133,638	-	933,295	1,485,645

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	144,560
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-		-		-	-
26	Copper							750		1,677
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	6,721	73,318	-	-	-	-	-	-	1,219,474
31	Welded steel									-
32	Wood									-
33	Other	8,956	333,139	3,469	-	-	-	-	-	1,633,196
34	Total	15,677	406,457	3,469	-	-	-	750	-	2,998,907

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	43,464	44,091	0	0
Commercial (Business)	63	63	0	0
Industrial	930	935		
Public authorities				
Irrigation	63	66		
Other (specify)				
Agriculture	0	0		
Subtotal	44,520	45,155	0	0
Private fire connections			706	720
Public fire hydrants			4,316	4,349
Total	44,520	45,155	5,022	5,069

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	30,990	
3/4 - in		17,943
1 - in	12,273	23,847
1 1/4 - in		7
1 1/2 - in	536	20
2 - in	1,596	2,556
2 1/2 - in		
3 - in	198	6
4 - in	49	401
6 - in	20	302
8 - in	9	209
10 - in		29
12 - in		1
Other		12
Total	45,671	45,333

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	18
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	25,052
2. More than 10, but less than 15 years	14,531
3. More than 15 years	6,172

SCHEDULE D-7

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

Visalia

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	422	383	352	491	719	859	983	4,210
Commercial (Business)	135	126	124	156	189	226	225	1,183
Industrial	13	12	11	12	14	18	16	97
Public authorities	33	34	36	66	108	107	190	575
Irrigation								-
Other (specify)	8	2	6	3	1	5	4	29
								-
Total	613	557	529	728	1,031	1,215	1,419	6,092

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	1,100	1,039	881	728	584	4,332	8,542	8,465
Commercial (Business)	264	249	242	203	186	1,144	2,327	2,257
Industrial	19	18	19	13	13	84	180	313
Public authorities	173	174	161	104	64	677	1,252	1,175
Irrigation						-	-	25
Other (specify)	3	7	5	2	6	23	51	65
						-	-	-
Total	1,560	1,487	1,310	1,050	852	6,259	12,352	12,300

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 _____ 145,511

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	\$	<u>169,982</u>
100-3	Construction Work in Progress	\$	<u>871,232</u>
241	Advances for Construction	\$	<u>50,635,991</u>
265	Contributions in Aid of Construction	\$	<u>(25,692,255)</u>

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 books, papers

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 25, 2022
Date

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