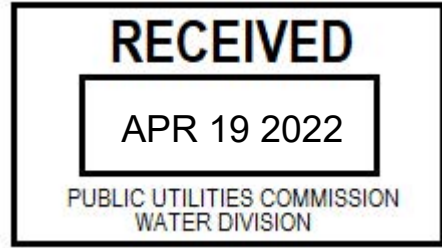


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Examined \_\_\_\_\_



U# \_\_\_\_\_

2020  
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, 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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2020, through December 31, 2020. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	304,058	-	-	-	\$ 304,058
5		Total Intangible Plant	\$ 304,058	\$ -	\$ -	\$ -	\$ 304,058
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 567,404	\$ -	\$ -	\$ -	\$ 567,404
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	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		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	2,125,086	19,078	(638)	-	\$ 2,143,526
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,330,246	7,408	(3,605)	-	\$ 4,334,049
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 6,455,332	\$ 26,487	\$ (4,244)	\$ -	\$ 6,477,575
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	657,906	-	-	-	\$ 657,906
30	332	Water Treatment Equipment	1,812,020	-	-	-	\$ 1,812,020
31		Total Water Treatment Plant	\$ 2,469,926	\$ -	\$ -	\$ -	\$ 2,469,926

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

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)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
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	10,470,348	190,966	(19,258)	-	\$ 10,642,056
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	8,168,281	652,931	(4,431)	-	\$ 8,816,781
38	346	Meters	1,077,495	21,096	-	-	\$ 1,098,591
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,947,955	103,943	(893)	-	\$ 2,051,005
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 23,117,170	\$ 968,935	\$ (24,581)	\$ -	\$ 24,061,524
43							
44		<b>VII. GENERAL PLANT</b>					
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	35,203	-	-	\$ 284,576
48	374	Stores Equipment	34,100	-	-	-	\$ 34,100
49	375	Laboratory Equipment	4,703	-	-	-	\$ 4,703
50	376	Communication Equipment	30,476	-	-	-	\$ 30,476
51	377	Power Operated Equipment	827	-	-	-	\$ 827
52	378	Tools, Shop and Garage Equipment	83,588	12,373	(1,851)	-	\$ 94,110
53	379	Other General Plant	6,594	-	-	-	\$ 6,594
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,046,391	\$ 47,576	\$ (1,851)	\$ -	\$ 1,092,116
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,773,973	187,209	(240,577)	0.00	\$ 1,720,606
60		Total Undistributed Items	\$ 1,773,973	\$ 187,209	\$ (240,577)	\$ -	\$ 1,720,606
61		Total Utility Plant in Service	\$ 37,349,796	\$ 1,230,207	\$ (271,253)	\$ -	\$ 38,308,750

**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		-			N/A
2	394	Recycled Water Land and Land Rights		-			N/A
3	395	Recycled Water Depreciable Plant		-			N/A
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	N/A

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

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

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

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

**Corrected**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$36,588,144	\$35,575,822
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,721,015	\$1,774,383
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$38,309,159</b>	<b>\$37,350,205</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$13,807,167	\$12,706,844
10		General Office Prorate	\$524,272	\$586,876
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$14,331,440</b>	<b>\$13,293,719</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$3,436,237	\$3,388,679
14		Deferred Investment Tax Credit	\$18,776	\$19,184
15		Other Reserves (General Office Prorate)	\$176,787	\$201,914
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$3,631,800</b>	<b>\$3,609,777</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$4,072,845	\$4,032,534
19		Advances for Construction	\$2,943,473	\$3,096,703
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$7,016,319</b>	<b>\$7,129,236</b>
22		<b>Add Materials and Supplies</b>	<b>\$209,020</b>	<b>\$186,858</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$171,930</b>	<b>-\$18,097</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$680,994</b>	<b>\$666,378</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$14,219,614</b>	<b>\$14,170,709</b>
<p><b>Notes:</b>  1 Cal Water does not include CWIP in rate base.  2 Prior years' reports were calculated using a 13-month weighted average</p>				
		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,549,677	\$3,470,733
29		Purchased Power & Commodity for Resale*	\$493,050	\$449,951
30		Meter Revenues: Bimonthly Billing	\$951,787	\$882,979
31		Other Revenues: Flat Rate Monthly Billing	\$28,900	\$30,306
32		Total Revenues (=Line 30 + Line 31)	\$980,687	\$913,285
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	2.95%	3.32%
34		5/24 x Line 25 x (100% - Line 33)	\$717,723	\$699,075
35		1/24 x Line 28 x Line 33	\$4,359	\$4,799
36		1/12 x Line 29	\$41,088	\$37,496
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$680,994	\$666,378
		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	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	12,975,021	300,699	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,317,585				
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	562				
9	(g) All other credits <sup>1</sup>					
10	Total credits	1,318,147	2,015	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	271,253				
13	(b) Cost of removal	15,613				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	286,866	-	-	-	-
16	Balance in reserve at end of year	14,006,301	302,714	-	-	-
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						



**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.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	761,944	54,767	-	-	816,710
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	761,944	54,767	-	-	816,710
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	928,979	104,178	(638)	-	1,032,518
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	994,686	143,764	(3,605)	-	1,134,845
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	1,923,665	247,942	(4,244)	-	2,167,363
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	16,579	-	-	16,579
21	332	Water Treatment Equipment	300,457	48,111	-	-	348,568
22		Total Water Treatment Plant	300,457	64,690	-	-	365,147
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	19,317	1,183	-	-	20,500
26	342	Reservoirs and Tanks	422,771	41,663	-	-	464,434
27	343	Transmission and Distribution Mains	4,282,853	269,217	(19,258)	(2,716)	4,530,096
28	344	Fire Mains	-	-	-	-	-
29	345	Services	3,122,053	336,315	(4,431)	(12,897)	3,441,041
30	346	Meters	332,130	36,287	-	-	368,417
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	761,876	40,518	(893)	-	801,501
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	8,941,001	725,182	(24,581)	(15,613)	9,625,989
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	204,479	15,727	-	-	220,206
38	372	Office Furniture and Equipment	64,185	10,511	-	-	74,696
39	373	Transportation Equipment	121,734	19,875	-	-	141,609
40	374	Stores Equipment	25,461	645	-	-	26,106
41	375	Laboratory Equipment	1,321	396	-	-	1,718
42	376	Communication Equipment	39,111	(1,475)	-	-	37,636
43	377	Power Operated Equipment	469	43	-	-	512
44	378	Tools, Shop and Garage Equipment	19,200	5,951	(1,851)	-	23,300
45	379	Other General Plant	3,118	343	-	-	3,461
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	479,078	52,016	(1,851)	-	529,243
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	568,875	172,988	(240,577)	562	501,848
49		Total	12,975,021	1,317,585	(271,253)	(15,051)	14,006,301

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

Selma

Corrected

Line	ACCOUNT		Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,591,139	3,399,170	\$191,969
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	885,038	883,136	\$1,902
6		601-3 Industrial Sales	46,619	48,775	(\$2,156)
7		601-4 Sales to Public Authorities	266,216	285,402	(\$19,186)
8		Sub-total	\$ 4,789,012	\$ 4,616,483	\$172,529
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	263,803	263,018	\$785
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ 263,803	\$ 263,018	\$785
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	58,550	58,129	\$421
21	605	Public Fire Protection Service	8,160	8,162	(\$2)
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	543,825	10,084	\$533,741
26		Sub-total	\$ 610,535	\$ 76,375	\$534,160
27		Total Water Service Revenues	\$ 5,663,350	\$ 4,955,876	\$707,474
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	396,613	684,300	(\$287,687)
30	611	Miscellaneous Service Revenues	3,330	8,465	(\$5,135)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(5,767)	12,902	(\$18,669)
34	615	Recycled Water Revenues			\$0
35		Total Other Water Revenues	\$ 394,176	\$ 705,667	(\$311,491)
36	501	Total operating revenues	\$ 6,057,525	\$ 5,661,542	\$395,983

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		3,815	1,697	\$ 2,118
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		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		43	330	\$ (287)
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B		-	-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 3,858	\$ 2,373	\$ 1,484
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		98,114	84,834	\$ 13,280
23	721	Operation supervision labor and expense			C	-	-	\$ -
24	722	Power production labor and expenses	A			3,395	-	\$ 3,395
25	722	Power production labor, expenses and fuel		B		-	-	\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	92	\$ (92)
28	725	Miscellaneous expenses	A			77,854	154,848	\$ (76,994)
29	726	Fuel or power purchased for pumping	A	B	C	495,705	449,951	\$ 45,754
30		<b>Maintenance</b>				0	0	
31	729	Maintenance supervision and engineering	A	B		24,088	17,528	\$ 6,560
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		2,252	501	\$ 1,751
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		36,888	19,401	\$ 17,487
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 738,297	\$ 727,156	\$ 11,141

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		7,904	10,179	\$ (2,275)
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			47,301	47,340	\$ (40)
43	743	Miscellaneous expenses	A	B		17,144	26,359	\$ (9,215)
44	744	Chemicals and filtering materials	A	B		18,100	14,853	\$ 3,246
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		(478)	6,475	\$ (6,953)
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	\$ (469)
50		<b>Total water treatment expenses</b>				\$ 89,970	\$ 105,675	\$ (15,705)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		73,053	116,243	\$ (43,190)
54	751	Operation supervision, labor and expenses			C	-	-	\$ -
55	752	Storage facilities expenses	A			1,854	1,869	\$ (14)
56	752	Operation labor and expenses		B		-	-	\$ -
57	753	Transmission and distribution lines expenses	A			6,960	6,499	\$ 461
58	754	Meter expenses	A			(591)	(4,320)	\$ 3,729
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			59,795	67,882	\$ (8,087)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		73,013	54,368	\$ 18,645
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		194	-	\$ 194
66	761	Maintenance of trans. and distribution mains	A			29,529	18,330	\$ 11,199
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			123,624	87,538	\$ 36,085
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			(4,325)	-	\$ (4,325)
72	765	Maintenance of hydrants	A			3,876	2,842	\$ 1,034
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 366,982	\$ 351,251	\$ 15,730

**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

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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		279,925	294,092	\$ (14,167)
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		2,184	2,094	\$ 89
80	773	Customer records and collection expenses	A			72,035	70,279	\$ 1,755
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			152,780	155,164	\$ (2,384)
83	775	Uncollectible accounts	A	B	C	75,202	24,131	\$ 51,071
84		<b>Total customer account expenses</b>				\$ 582,125	\$ 545,761	\$ 36,363
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	22,180	22,948	\$ (768)
101	792	Office supplies and other expenses	A	B	C	14,561	18,168	\$ (3,606)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			8,605	12,977	\$ (4,372)
105	795	Employees' pensions and benefits	A	B	C	454,167	457,453	\$ (3,285)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	1,016	\$ (1,016)
108	798	Outside services employed	A			143	-	\$ 143
109	798	Miscellaneous other general expenses		B		-	-	\$ -
110	798	Miscellaneous other general operation expenses			C	-	-	\$ -
111	799	Miscellaneous general expenses	A			\$ 1,102,758	\$ 969,942	\$ 132,816
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	21,631	26,365	\$ (4,735)
114		<b>Total administrative and general expenses</b>				\$ 1,624,045	\$ 1,508,868	\$ 115,176
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	35,815	34,380	\$ 1,435
118	812	Administrative expenses transferred - Cr.	A	B	C	(129,041)	(121,186)	\$ (7,855)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (93,226)	\$ (86,806)	\$ (6,419)
121		<b>Total operating expenses</b>				\$ 3,312,050	\$ 3,154,280	\$ 157,770

**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	\$ 153,017	\$ 153,017
2	California corporate franchise taxes	\$ (33,299)	\$ (33,299)			
3	Property taxes	\$ 162,887	\$ 162,887			
4	Other taxes	\$ 181,967	\$ 181,967			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 464,572	\$ 464,572	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)		
6	004-3	N/S Of Tucker St. +/- 100' E/O Orange St.	1010024-001	unk	72	650	0	
7	006-1	S/S Of Wilson St. +/- 75' N/O Nebraska Ave.	1010024-004	14"	72	700	271	
8	007-1	S/W Corner Of Stillman Street & Orange	1010024-005	14"	73	550	0	
9	008-1	E/S Of Mccall +/- 100' N/O Todd St.	1010024-007	12"	75	550	0	
10	011-1	N/O Of Aspen Street @ 'D' Street	1010024-010	16/12"	69	750	273	
11	012-1	E/S Of Mitchell Ave., +/- 200' S/O Nebraska Ave.	1010024-011	16"	71	1200	0	
12	013-2	N/E Corner Of Wright Avenue & Goldbridge Drive.	1010024-013	30/14"	74	950	125	
13	014-1	W/S Of Mitchell Avenue @ Dennis Street.	1010024-014	30/16"	72	600	327	
14	015-1	S/W Corner Of Floral Avenue & West Front Street.	1010024-016	30/16"	74	1000	0	
15	016-3	W/S Of Leonard Avenue @ Ostler Avenue.	1010024-018	30/16"	77	1000	705	
16	017-2	E/O Shaft Avenue - N/O Dinuba Avenue	1010024-038	16	76	2000	728	
17	018-1	1161 Mill Street - Lot 21	1010024-021	30/16"	96	n/a	669	
18	019-1	S/S Of Young Street., +/- 200' W/O North Street	1010024-022	16"	77	1300	474	
19	020-1	3185 Stillman Street, +/- 1,200' W/O Highland Avenue	1010024-023	16	78	1200	326	
20	022-1	3825 Orange Avenue & Dinuba	1010024-036	16	77	1600	693	

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
21	N/A						
22							
23							
24							
25							

Purchased Water for Resale		
26	Purchased from	N/A
27	Annual quantities purchased	(Unit chosen) <sup>2</sup>
28		
29		

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

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

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								
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								-
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	5,389	5,416	307	301
Commercial (Business)	456	457	0	0
Industrial	18	18		
Public authorities	121	121		
Irrigation	6	7		
Other (Multi Residential)	1,121	1,121		
Agriculture	0	0		
Subtotal	7,111	7,140	307	301
Private fire connections			98	100
Public fire hydrants			650	654
Total	7,111	7,140	1,055	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	5,183	
3/4 - in		2,982
1 - in	1,021	3,432
1 1/4 - in		
1 1/2 - in	74	10
2 - in	215	272
2 1/2 - in		-
3 - in	32	3
4 - in	10	59
6 - in	4	46
8 - in		25
10 - in		2
12 - in		1
Other		
Total	6,539	6,832

**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 . . . . .	_____ 2
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 4,514
2. More than 10, but less than 15 years . . . . .	_____ 835
3. More than 15 years . . . . .	_____ 1,190

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2020 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	65	61	72	74	91	137	162	661
Commercial (Business)	12	11	13	13	15	19	23	107
Industrial	1	1	1	1	1	1	2	8
Public authorities	4	3	4	5	6	13	15	49
Irrigation								-
Other (specify)	0	0	0	0	0	0	0	1
								-
<b>Total</b>	<b>82</b>	<b>76</b>	<b>89</b>	<b>92</b>	<b>113</b>	<b>171</b>	<b>203</b>	<b>826</b>

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	160	139	123	100	83	605	1,267	1,188
Commercial (Business)	22	23	20	17	14	96	202	205
Industrial	3	2	2	2	1	9	16	18
Public authorities	17	12	11	7	6	52	101	114
Irrigation						-	-	-
Other (specify)	0	0	0	1	1	2	2	4
						-	-	-
<b>Total</b>	<b>202</b>	<b>176</b>	<b>156</b>	<b>126</b>	<b>104</b>	<b>763</b>	<b>1,589</b>	<b>1,529</b>

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

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

Total population served \_\_\_\_\_ 26,157

## 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		\$	208,833
		(G)	\$	194
100-3	Construction Work in Progress		\$	807,394
		(G)	\$	200,544
241	Advances for Construction		\$	3,222,521
265	Contributions in Aid of Construction		\$	4,072,845

(G) General Office Allocation

**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, papers

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

  
Signature

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

\_\_\_\_\_ March 25, 2022  
Date

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