

Received _____
Examined _____



U# _____

2020
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	6
Schedule A-1c - Account 302 - Franchises and Consents	6
Schedule A-4 - District Rate Base and Working Cash	7
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	8
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	9
Schedule B-1 - Account 501 - Operating Revenues	10
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	11-13
Schedule B-4 - Account 507 - Taxes Charged During Year	14
Schedule D-1 - Sources of Supply and Water Developed	15-16
Schedule D-2 - Description of Storage Facilities	16
Schedule D-3 - Description of Transmission and Distribution Facilities	17
Schedule D-4 - Number of Active Service Connections	18
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	18
Schedule D-6 - Meter Testing Data	18
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	10
End of Year Balances in Selected Accounts	20
Declaration	21
Index	22

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

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

Visalia

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	1,687	-	-	-	\$ 1,687
3	302	Franchises and Consents (Schedule A-1c)	1,191	-	-	-	\$ 1,191
4	303	Other Intangible Plant	503,562	10,657	-	-	\$ 514,219
5		Total Intangible Plant	\$ 506,439	\$ 10,657	\$ -	\$ -	\$ 517,096
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,548,308	\$ 8,478	\$ -	\$ -	\$ 2,556,786
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	7,798,640	-	-	-	\$ 7,798,640
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 7,798,640	\$ -	\$ -	\$ -	\$ 7,798,640
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,209,069	11,002	(5,996)	-	\$ 7,214,075
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	15,981,595	1,184,690	(273,757)	-	\$ 16,892,528
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 23,190,664	\$ 1,195,691	\$ (279,752)	\$ -	\$ 24,106,602
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,105,982	264,947	-	-	\$ 4,370,928
30	332	Water Treatment Equipment	11,184,083	1,019,836	(1,184)	-	\$ 12,202,735
31		Total Water Treatment Plant	\$ 15,290,065	\$ 1,284,783	\$ (1,184)	\$ -	\$ 16,573,664

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Visalia

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	84,731,505	3,528,032	(12,388)	-	\$ 88,247,150
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	46,758,281	5,773,894	(52,515)	-	\$ 52,479,660
38	346	Meters	10,048,016	430,508	(26,089)	-	\$ 10,452,435
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	13,084,396	572,730	(8,698)	-	\$ 13,648,428
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 157,584,852	\$ 10,305,165	\$ (99,689)	\$ -	\$ 167,790,328
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,240,214	29,816	(5,850)	-	2,264,179.72
46	372	Office Furniture and Equipment	252,471	19,569	-	-	272,040.70
47	373	Transportation Equipment	1,649,323	5,664	-	-	1,654,986.94
48	374	Stores Equipment	39,371	-	-	-	39,370.67
49	375	Laboratory Equipment	726	-	-	-	726.21
50	376	Communication Equipment	71,542	-	-	-	71,541.61
51	377	Power Operated Equipment	34,881	-	(7,863)	-	27,018.32
52	378	Tools, Shop and Garage Equipment	661,950	16,094	(2,437)	-	675,607.42
53	379	Other General Plant	3,432	-	-	-	3,432.23
**	380	Leased Property	-	-	-	-	-
54		Total General Plant	\$ 4,953,909	\$ 71,144	\$ (16,150)	\$ -	\$ 5,008,904
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	10,953,017	1,155,884	(1,485,390)	-	\$ 10,623,512
60		Total Undistributed Items	\$ 10,953,539	\$ 1,155,884	\$ (1,485,390)	\$ -	\$ 10,624,033
61		Total Utility Plant in Service	\$ 222,826,416	\$ 14,031,803	\$ (1,882,165)	\$ -	\$ 234,976,053

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 ¹ (e)
1	Beginning Balance				1,191
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**

Corrected

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$224,358,270	\$211,879,127
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$10,626,038	\$10,955,547
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$234,984,308	\$222,834,673
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$79,006,322	\$72,613,438
10		General Office Prorate	\$3,237,007	\$3,623,537
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$82,243,329	\$76,236,975
12		Less Other Reserves		
13		Deferred Income Taxes	\$17,059,568	\$16,876,857
14		Deferred Investment Tax Credit	\$84,663	\$86,016
15		Other Reserves (General Office Prorate)	\$1,091,535	\$1,246,677
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$18,235,767	\$18,209,550
17		Less Adjustments		
18		Contributions in Aid of Construction	\$25,526,939	\$25,692,255
19		Advances for Construction	\$48,488,733	\$47,316,891
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$74,015,671	\$73,009,145
22		Add Materials and Supplies	\$256,588	\$171,619
23		Add Working Capital (Tank Painting)	-\$68,124	-\$40,068
24		Add Working Cash (=Line 37)	\$3,729,644	\$3,662,205
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$64,475,772	\$59,212,827
<p>Notes: 1 Cal Water does not include CWIP in rate base.</p>				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$18,748,382	\$18,484,955
29		Purchased Power & Commodity for Resale*	\$1,718,909	\$1,868,860
30		Meter Revenues: Bimonthly Billing	\$4,806,820	\$4,957,525
31		Other Revenues: Flat Rate Monthly Billing	\$51,348	\$53,823
32		Total Revenues (=Line 30 + Line 31)	\$4,858,167	\$5,011,347
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.06%	1.07%
34		5/24 x Line 25 x (100% - Line 33)	\$3,864,630	\$3,809,671
35		1/24 x Line 28 x Line 33	\$8,257	\$8,272
36		1/12 x Line 29	\$143,242	\$155,738
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$3,729,644	\$3,662,205
		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	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	75,756,988	368,848	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,823,133				
4	(b) Charged to Account 504		50,452			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	11,438				
9	(g) All other credits ¹					
10	Total credits	7,834,571	50,452	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,882,165				
13	(b) Cost of removal	26,364				
14	(c) All other debits ¹	(2,544)				
15	Total debits	1,905,985	-	-	-	-
16	Balance in reserve at end of year	81,685,573	419,299	-	-	-
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	3,236,958	262,996	-	2,625	3,502,579
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	3,245,983	262,996	-	2,625	3,511,604
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,266,189	354,386	(5,996)	-	3,614,580
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,599,906	527,393	(273,757)	-	3,853,542
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	6,866,096	881,778	(279,752)	-	7,468,122
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	91,659	105,524	-	-	197,183
21	332	Water Treatment Equipment	856,300	408,421	(1,184)	-	1,263,538
22		Total Water Treatment Plant	947,960	513,945	(1,184)	-	1,460,721
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(330)	2,167	-	-	1,838
26	342	Reservoirs and Tanks	891,078	117,686	-	-	1,008,765
27	343	Transmission and Distribution Mains	29,617,826	2,214,279	(12,388)	(2,610)	31,817,107
28	344	Fire Mains	-	-	-	-	-
29	345	Services	21,835,716	1,865,655	(52,515)	(20,902)	23,627,955
30	346	Meters	2,646,333	328,123	(26,089)	7,967	2,956,334
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,458,676	281,314	(8,698)	(2,932)	3,728,360
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	58,449,299	4,809,226	(99,689)	(18,477)	63,140,359
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,099,730	70,160	(5,850)	-	1,164,040
38	372	Office Furniture and Equipment	146,930	15,883	-	-	162,814
39	373	Transportation Equipment	1,196,162	155,201	-	-	1,351,363
40	374	Stores Equipment	13,243	1,713	-	-	14,956
41	375	Laboratory Equipment	(285)	297	-	-	12
42	376	Communication Equipment	28,029	2,296	-	-	30,326
43	377	Power Operated Equipment	17,679	1,322	(7,863)	-	11,138
44	378	Tools, Shop and Garage Equipment	230,557	40,048	(2,437)	-	268,169
45	379	Other General Plant	2,684	193	-	-	2,877
46	390	Other Tangible Property	522	-	-	-	522
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,735,252	287,113	(16,150)	-	3,006,215
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	3,512,398	1,068,075	(1,485,390)	3,471	3,098,553
49		Total	75,756,988	7,823,133	(1,882,165)	(12,382)	81,685,573

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	19,210,794	18,168,517	\$1,042,277
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	6,607,813	6,597,557	\$10,255
6		601-3 Industrial Sales	275,442	351,883	(\$76,441)
7		601-4 Sales to Public Authorities	2,469,663	2,647,920	(\$178,257)
8		Sub-total	\$ 28,563,712	\$ 27,765,878	\$797,834
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
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	\$ -	\$ -	\$0
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	458,964	450,013	\$8,951
21	605	Public Fire Protection Service	55,806	53,893	\$1,913
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	503,271	127,996	\$375,275
26		Sub-total	\$ 1,018,041	\$ 631,902	\$386,139
27		Total Water Service Revenues	\$ 29,581,753	\$ 28,397,780	\$1,183,973
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(138,898)	1,842,194	(\$1,981,093)
30	611	Miscellaneous Service Revenues	29,995	54,045	(\$24,050)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(15,761)	97,003	(\$112,764)
34	615	Recycled Water Revenues			\$0
35		Total Other Water Revenues	\$ (124,664)	\$ 1,993,242	(\$2,117,906)
36	501	Total operating revenues	\$ 29,457,088	\$ 30,391,022	(\$933,933)

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		9,263	12,069	\$ (2,806)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			514,029	483,968	\$ 30,061
7	704	Purchased water	A	B	C	(183,083)	148,369	\$ (331,452)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,590	-	\$ 1,590
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		351	-	\$ 351
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			49,061	8,907	\$ 40,154
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 391,212	\$ 653,313	\$ (262,101)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		609,896	470,344	\$ 139,553
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			7,774	1,275	\$ 6,499
27	724	Pumping labor and expenses	A	B		1,396	3,827	\$ (2,431)
28	725	Miscellaneous expenses	A			221,506	190,096	\$ 31,410
29	726	Fuel or power purchased for pumping	A	B	C	1,906,966	1,724,243	\$ 182,723
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		174,918	383,917	\$ (208,999)
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		86,128	60,517	\$ 25,611
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		81,239	157,353	\$ (76,114)
36	733	Maintenance of other pumping plant	A	B		1,172	512	\$ 660
37		Total pumping expenses				\$ 3,090,995	\$ 2,992,318	\$ 98,677

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		120,947	50,877	\$ 70,070
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			238,271	254,230	\$ (15,959)
43	743	Miscellaneous expenses	A	B		12,768	49,605	\$ (36,837)
44	744	Chemicals and filtering materials	A	B		152,663	125,253	\$ 27,410
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		4,582	2,014	\$ 2,567
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		102,084	153,198	\$ (51,115)
50		Total water treatment expenses				\$ 631,314	\$ 635,177	\$ (3,863)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		551,785	625,661	\$ (73,876)
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			123,601	104,173	\$ 19,428
58	754	Meter expenses	A			86	5,884	\$ (5,798)
59	755	Customer installations expenses	A			1,176	(270)	\$ 1,445
60	756	Miscellaneous expenses	A			470,905	471,249	\$ (345)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		448,714	407,906	\$ 40,808
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		11,622	11,641	\$ (20)
66	761	Maintenance of trans. and distribution mains	A			106,196	19,053	\$ 87,143
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			37,396	61,415	\$ (24,019)
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			10,028	37,855	\$ (27,827)
72	765	Maintenance of hydrants	A			2,103	10,830	\$ (8,727)
73	766	Maintenance of miscellaneous plant	A			338	36	\$ 302
74		Total transmission and distribution expenses				\$ 1,763,949	\$ 1,755,523	\$ 8,426

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		1,122,124	1,332,816	\$ (210,692)
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		597	557	\$ 40
80	773	Customer records and collection expenses	A			337,385	377,680	\$ (40,295)
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			905,826	834,580	\$ 71,246
83	775	Uncollectible accounts	A	B	C	334,410	91,258	\$ 243,151
84		Total customer account expenses				\$ 2,700,341	\$ 2,636,892	\$ 63,450
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	127,874	122,895	\$ 4,979
101	792	Office supplies and other expenses	A	B	C	80,956	108,122	\$ (27,166)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			45,202	68,513	\$ (23,311)
105	795	Employees' pensions and benefits	A	B	C	2,533,718	2,550,961	\$ (17,243)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	3,044	\$ (3,044)
108	798	Outside services employed	A			6,147	24,823	\$ (18,676)
109	798	Miscellaneous other general expenses		B		-	-	\$ -
110	798	Miscellaneous other general operation expenses			C	-	-	\$ -
111	799	Miscellaneous general expenses	A			6,576,442	5,874,145	\$ 702,298
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	176,853	121,399	\$ 55,454
114		Total administrative and general expenses				\$ 9,547,193	\$ 8,873,902	\$ 673,291
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	50,407	25,274	\$ 25,133
118	812	Administrative expenses transferred - Cr.	A	B	C	(87,440)	(89,084)	\$ 1,644
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (37,033)	\$ (63,809)	\$ 26,776
121		Total operating expenses				\$ 18,087,971	\$ 17,483,316	\$ 604,655

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Visalia 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	944,772	944,772			
2	California corporate franchise taxes	(205,599)	(205,599)			
3	Property taxes	696,077	696,077			
4	Other taxes	458,463	458,463			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	1,893,713	1,893,713	-	-	-

**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	(Unit) ²						
				Claim	Capacity	Max.	Min.							
1	N/A													
2														
3														
4														
5														
WELLS														
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks						
6	003-3	1040 N. Court Street - N.E. 4Th Ave.	5410016-003	14"	127	700	0							
7	006-2	911 W. Kaweah Avenue Between Jacob & Conyer Streets.	5410016-008	16"	135	800	0							
8	007-1	1009 E. Acequia Ave. In Alley X-St. Bradley .	5410016-010	14"	115	700	538							
9	009-1	1730 W. Houston Ave - X-St Central	5410016-012	16"	N/A	500	0							
10	011-2	901 S. Tipton Street - X-St Sequoia Avenue	5410016-014	30/16"	144	525	502							
11	012-1	544 E. Roosevelt Avenue X-St. Santa Fe	5410016-015	18/16"	122	600	584							
12	013-1	1718 W. Tulare Avenue & Bonnie Street.	5410016-016	10/16"	150	450	313							
13	014-1	1420 W. Goshen Avenue X-St Rinaldi	5410016-017	16/10"	140	700	348							
14	015-1	2929 E. Mineral King Avenue X-St Lovers Lane	5410016-018	16"	102	800	58							
15	016-2	1801 W. Main Street X-St Elm Street	5410016-154	16"	148	1500	1192							
16	017-1	1352 S. Giddings Avenue X-St. Howard Avenue.	5410016-021	20/16"	138	700	0							
17	018-1	1927 S. Woodland Drive X-St Vassar	5410016-022	20/16/14"	144	1000	0							
18	019-1	2232 S. Santa Fe Street X-St. K Road	5410016-023	20/16"	134	600	547							
19	020-1	901 W. Prospect Ave. & Conyer St	5410016-024	20/16"	127	850	858							
20	022-1	199 N. Vista Drive X-St. Stapp	5410016-026	20/16"	111	850	283							
21	023-1	1920 W. Ashland Avenue X-St. Mooney	5410016-027	20/16"	151	800	417							
22	024-1	1398 E. Douglas Avenue & Enos Street	5410016-028	16"	142	850	856							
23	025-1	918 S. Demaree X-St College Avenue.	5410016-029	20/16"	137	550	142							
24	026-1	3117 W. Whitney Avenue X-St. Redwood St.	5410016-030	392	152	800	552							
25	027-1	711 W. Cambridge Drive X-St. Conyer	5410016-031	24/20/16"	134	1000	181							
26	030-1	120 N. Cain Street X-St Main Street.	5410016-035	30/16"	83	800	744							
27	031-1	1701 W. Dorothea Avenue @ Divisadero Street.	5410016-036	14/12"	85	300	106							
28	032-1	2650 S. Woodland Street @ Country Avenue	5410016-037	30/16"	118	650	258							
29	033-1	n/a	5410016-177	n/a	N/A		0							
30	033-2	n/a	5410016-178	n/a	N/A		82							
31	034-1	621 W. Caldwell X-St. West Street	5410016-040	30/16"	142	750	753							
32	036-1	324 W. Babcock Avenue X-St. Ferguson	5410016-043	16/30"	121	675	391							
33	037-1	3209 Borderlinks Drive X-St. Lombard	5410016-044	30/16"	140	500	300							
34	038-1	131 N. Akers Street X-St. Hillsdale Avenue	5410016-045	30/16"	158	700	532							
35	039-1	1611 S. Crenshaw Street @ Feemster Avenue.	5410016-046	30/16"	146	750	276							
36	040-1	1622 S. Demaree Street X-St Paradise Ave.	5410016-047	30/16"	164	600	200							
37	041-1	2317 W. Dorothea Avenue X-St Sallee Street	5410016-048	30/16"	139	1100	573							
38	042-1	n/a	5410016-179	n/a	91		691							
39	043-1	2933 S. Bollinger Street X-St Lavidia Avenue.	5410016-050	10"	150	350	0							
40	044-1	Carleton Avenue & Tammy Road X-St. Ave 261	5410016-051	12"	120	450	0							
41	044-2	Carleton Avenue & Tammy Road X-St Ave 261	5410016-052	12"	120	340	0							
42	045-1	850 W. Whitendale Avenue & Jacob Street.	5410016-053	30/16"	136	860	397							
43	046-1	4020 W. Nicolas Avenue X-St Chinowth	5410016-054	30/16"	172	850	565							
44	047-1	3636 W. Sunnyside Avenue X-St Demaree	5410016-055	30/16"	134	700	249							
45	048-1	2031 W. Vine Street X-St N. Mooney	5410016-056	30/16"	149	1000	596							
46	049-1	1925 S. Pinkham Road X-St Vassar Avenue	5410016-057	30/16"	129	1000	578							
47	050-1	1809 N. Maple Street @ Magnolia Court	5410016-058	30/16"	118	1000	820							
48	051-1	5501 W. Harter Avenue @ Teddy Street.	5410016-059	30/16"	154	550	172							
49	052-1	6550 S. Mooney Blvd., +/- 400' N/O Avenue 264	5410016-060	30/16"	149	350	106							
50	053-1	1849 Woodsville Court X-St Buena Vista	5410016-061	30/16"	121	575	629							
51	054-1	n/a	5410016-062	n/a	N/A	N/A	0							
52	055-2	2831 W. Packwood & County Center	5410016-166	16 x 5/16	117	1300	613							
53	056-1	516 E. Buena Vista Avenue X-St Liberty	5410016-064	30/16"	116	400	689							
54	057-1	1440 S. Pinkham Road @ Feemster Court.	5410016-065	12"	115	400	12							
55	057-2	1440 S. Pinkham Road @ Feemster Court	5410016-066	12"	99	400	6							
56	058-1	1301 S. Irma St.Reet X-St Iris	5410016-067	12"	74	300	94							
57	060-1	n/a	5410016-159	n/a	127	N/A	147							
58	061-1	4900 W. Victor Court X-St Crenshaw	5410016-069	30/16"	163	940	181							
59	062-1	2525 E. Paradise Avenue @ Spruce Street.	5410016-070	30/16"	121	1200	512							
60	063-1	12739 Avenue 320 X-St Sierra View Road.	5410016-150	12"	108	400	0							
61	063-2	12739 Avenue 320 X-St Sierra View Road.	5410016-151	12/16"	107	400	0							
62	064-1	1216 N. Atwood Street & Douglas Avenue.	5410016-081	30/16"	144	900	315							
63	065-1	n/a	5410016-072	n/a	N/A	N/A	0							
64	067-1	Camp Drive X-St Avenue 305.	5410016-074	12"	N/A	400	0							
65	069-1	Road 68 X-St Avenue 304.	5410016-076	14"	N/A	475	0							
66	070-1	6030 W. School Ct. X-St Tommy Street.	5410016-080	30/16"	160	1100	274							
67	071-1	12421 Friden Avenue X-St Road 124	5410016-152	10"	N/A	525	0							
68	071-2	n/a	5410016-153	n/a	N/A	N/A	0							
69	072-1	3011 E. Douglas Avenue @ Palm Street.	5410016-089	36/16"	159	1000	1114							
70	073-1	1833 N. Shirk Street & Doe Avenue.	5410016-084	14"	132	1200	0							
71	074-1	7749 W. Doe Avenue X-St Clancy Court.	5410016-085	14"	133	450	0							
72	075-1	1500 N. Kelsey Street X-St Goshen	5410016-086	14"	N/A	725	0							
73	076-1	1502 N. Road 76 X-St Rasmussen	5410016-083	14"	158	1000	0							
74	077-1	9445 Airport Drive @ Hangar Way.	5410016-087	14"	156	1000	182							

75	078-1	3400 Walnut Ave X-St Simon	5410016-090	16"	96	275	721	
76	079-1	2626 N. Mooney Drive X-St Wren Avenue.	5410016-091	36/16"	131	1100	783	
77	080-1	6050 W. Monte Verde Avenue @ Lisendra Avenue.	5410016-092	36/16"	155	900	167	
78	081-1	3918 E. Iris Court X-St Grand Street.	5410016-093	36/16"	132	750	1135	
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36/16"	137	950	317	
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"	116	1000	1020	
81	087-1	329 N. Chinowth St. X-St School Ave.	5410016-096	n/a	N/A	N/A	0	
82	090-1	2747 N. Conyer St. X-St Robin Ave.	5410016-100	n/a	N/A	N/A	0	
83	091-1	618 W. Robin Ave. X-St Willis St.	5410016-098	n/a	116	N/A	1052	
84	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16	90	875	181	
85	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5/16	141	480	817	
86	094-1	2728 W. Riggan Avenue East Of County Center Drive	5410016-167	16	146	300	1586	
87	095-1	7385 Ave 312 (Riggan Avenue)	5410016-182	16"	167	1000	654	
88	096-1	9630 Avenue 312 (Riggan Avenue)	5410016-162	16	138	2000	14	
89	097-1	n/a	5410016-185	n/a	123	N/A	881	
90	200-1	13056 Avenue 228 X-St Road 130, Tulare	5410041-003	n/a	N/A	N/A	181	
91	201-1	22588 Road 130 X-St Avenue 226.	5410041-002	12"	120	N/A	0	
92	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"	N/A	600	94	
93	300-1	1395 State Street, Porterville	5400935-001	n/a	N/A	N/A	2	
94	301-1	n/a	5400935-003	n/a	109	N/A	17	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
95	N/A						
96							
97							
98							
99							

Purchased Water for Resale							
100	Purchased from	N/A					
101	Annual quantities purchased					(Unit chosen) ²	
102							
103							

* 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								
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		-	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	-	-	66,336		546,832	524,396
19	Welded steel									
20	Wood									
21	Other	69		9,725	-	35	27,840		318,811	962,103
22	Total	970	-	18,971	-	35	133,288	-	940,257	1,508,163

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	-	-	-	-	-	-	1,217,653
31	Welded steel									-
32	Wood									-
33	Other	8,956	342,812	3,469	-	-	-	-	-	1,673,820
34	Total	15,677	416,130	3,469	-	-	-	750	-	3,037,710

**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	40,070	40,782	0	0
Commercial (Business)	3,045	3,084	0	0
Industrial	63	63		
Public authorities	935	937		
Irrigation	66	66		
Other (Multi Residential)	4,673	4,881		
Agriculture	0	0		
Subtotal	48,852	49,813	0	0
Private fire connections			720	731
Public fire hydrants			4,349	4,404
Total	48,852	49,813	5,069	5,135

**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	30,984	-
3/4 - in		17,938
1 - in	13,026	24,880
1 1/4 - in		7
1 1/2 - in	549	19
2 - in	1,605	2,680
2 1/2 - in		
3 - in	200	7
4 - in	50	387
6 - in	20	377
8 - in	9	218
10 - in		30
12 - in		4
Other		-
Total	46,443	46,547

**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	_____ 4
4. Found fast, requiring billing adjustment	_____ -

B. Number of Meters in Service Since Last Test

1. Ten years or less	_____ 16,300
2. More than 10, but less than 15 years	_____ 21,416
3. More than 15 years	_____ 8,760

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	429	420	487	527	667	974	1,156	4,659
Commercial (Business)	146	133	150	150	148	211	241	1,180
Industrial	12	9	8	9	8	10	13	68
Public authorities	33	35	48	64	71	123	156	530
Irrigation								-
Other (specify)	15	2	4	2	4	4	13	45
Total	635	600	697	752	898	1,322	1,579	6,482

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	1,151	1,005	927	747	608	4,439	9,098	8,542	
Commercial (Business)	256	232	235	198	180	1,102	2,282	2,327	
Industrial	15	13	11	12	14	65	133	180	
Public authorities	167	130	148	96	62	603	1,133	1,252	
Irrigation						-	-	-	
Other (specify)	3	10	12	3	14	42	87	51	
Total	1,592	1,390	1,335	1,057	878	6,251	12,733	12,352	

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 _____ 147,032

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		\$	255,433
		(G)	\$	1,167
100-3	Construction Work in Progress		\$	4,839,253
		(G)	\$	1,204,994
241	Advances for Construction		\$	51,859,948
265	Contributions in Aid of Construction		\$	25,526,939

(G) General Office Allocation

DECLARATION

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

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

of _____ Visalia _____ District
Name of District

of _____ California Water Service Company
Name of Utility

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

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

_____ Vice President and Corporate Controller
Title (Please Print)


Signature

_____ 408-367-8523
Telephone Number

_____ March 25, 2022
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	21
Advances for construction	22
Construction work in progress	22
Contributions in aid of construction	22
Depreciation and amortization reserves	8
Materials and supplies	22
Meters and services on pipe system	20
Operating expenses	11-15
Operating revenues	10
Population served	21
Rate base	7
Service connections, active	20
Signature	23
Sources of supply and water developed	17-18
Storage facilities	18
Taxes	16
Transmission and distribution facilities	19
Utility plant in service	4-5