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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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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, 2022**, 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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

SCHEDULE A-1a
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	514,219	46,167	-	-	\$ 560,386
5		Total Intangible Plant	\$ 517,096	\$ 46,167	\$ -	\$ -	\$ 563,263
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,556,786	\$ -	\$ -	\$ -	\$ 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	7,214,075	186,322	-	-	\$ 7,400,397
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	16,892,528	1,281,808	(163,323)	-	\$ 18,011,012
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 24,106,602	\$ 1,468,130	\$ (163,323)	\$ -	\$ 25,411,409
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,370,928	454,108	-	-	\$ 4,825,037
30	332	Water Treatment Equipment	12,202,735	1,673,839	(76,456)	-	\$ 13,800,118
31		Total Water Treatment Plant	\$ 16,573,664	\$ 2,127,948	\$ (76,456)	\$ -	\$ 18,625,155

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

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)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	97,627	132,048	-	-	\$ 229,675
34	342	Reservoirs and Tanks	2,865,027	-	-	-	\$ 2,865,027
35	343	Transmission and Distribution Mains	88,247,150	8,119,366	(56,598)	-	\$ 96,309,918
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	52,479,660	5,865,286	(58,063)	-	\$ 58,286,883
38	346	Meters	10,452,435	304,830	-	-	\$ 10,757,265
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	13,648,428	993,145	(9,996)	-	\$ 14,631,577
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 167,790,328	\$ 15,414,675	\$ (124,658)	\$ -	\$ 183,080,346
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,264,180	22,514	(1,631)	-	\$ 2,285,063
46	372	Office Furniture and Equipment	272,041	-	-	-	\$ 272,041
47	373	Transportation Equipment	1,654,987	658,524	(247,586)	-	\$ 2,065,925
48	374	Stores Equipment	39,371	-	(129)	-	\$ 39,242
49	375	Laboratory Equipment	726	-	-	-	\$ 726
50	376	Communication Equipment	71,542	-	(23,466)	-	\$ 48,076
51	377	Power Operated Equipment	27,018	-	-	-	\$ 27,018
52	378	Tools, Shop and Garage Equipment	675,607	391,542	(218,649)	-	\$ 848,501
53	379	Other General Plant	3,432	-	-	-	\$ 3,432
**	380	Leased Property	-	1,286,320	-	-	\$ 1,286,320
54		Total General Plant	\$ 5,008,904	\$ 2,358,900	\$ (491,460)	\$ -	\$ 6,876,344
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	522	-	-	-	\$ 522
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	10,623,512	1,004,591	(282,921)		11,345,182
60		Total Undistributed Items	\$ 10,624,033	\$ 1,004,591	\$ (282,921)	\$ -	\$ 11,345,703
61		Total Utility Plant in Service	\$ 234,976,053	\$ 22,420,411	\$ (1,138,818)	\$ -	\$ 256,257,646

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant		-			\$ -
2	394	Recycled Water Land and Land Rights		-			\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	City of Visalia		perpetual		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**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$244,918,192	\$224,358,270
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$11,347,708	\$10,626,038
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)	\$256,265,900	\$234,984,308
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$85,786,239	\$79,006,322
10		General Office Prorate	\$3,996,230	\$3,237,007
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$89,782,469	\$82,243,329
12		Less Other Reserves		
13		Deferred Income Taxes	\$17,009,959	\$17,059,568
14		Deferred Investment Tax Credit	\$83,311	\$84,663
15		Other Reserves (General Office Prorate)	\$1,035,696	\$1,091,535
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$18,128,966	\$18,235,767
17		Less Adjustments		
18		Contributions in Aid of Construction	\$27,990,643	\$25,609,644
19		Advances for Construction	\$51,336,911	\$48,488,733
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$79,327,554	\$74,098,377
22		Add Materials and Supplies	\$1,320	\$256,588
23		Add Working Capital (Tank Painting)	-\$85,457	-\$68,124
24		Add Working Cash (=Line 37)	\$3,889,922	\$3,729,644
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$72,918,153	\$64,393,067
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$19,767,434	\$18,748,382
29		Purchased Power & Commodity for Resale*	\$2,307,128	\$1,718,909
30		Meter Revenues: Bimonthly Billing	\$5,064,888	\$4,806,820
31		Other Revenues: Flat Rate Monthly Billing	\$56,007	\$51,348
32		Total Revenues (=Line 30 + Line 31)	\$5,120,895	\$4,858,167
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.09%	1.06%
34		5/24 x Line 25 x (100% - Line 33)	\$4,073,175	\$3,864,630
35		1/24 x Line 28 x Line 33	\$9,008	\$8,257
36		1/12 x Line 29	\$192,261	\$143,242
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$3,889,922	\$3,729,644
		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	81,685,573	419,299	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	8,616,134				
4	(b) Charged to Account 504		53,519			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	44,371				
9	(g) All other credits ¹	1				
10	Total credits	8,660,506	53,519	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,138,818				
13	(b) Cost of removal	58,619				
14	(c) All other debits ¹					
15	Total debits	1,197,437	-	-	-	-
16	Balance in reserve at end of year	89,148,642	472,818	-	-	-
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		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)
	Acct.	DEPRECIABLE PLANT (a)					
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	3,502,579	268,273	-	-	3,770,852
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	3,511,604	268,273	-	-	3,779,877
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,614,580	354,625	-	-	3,969,205
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,853,542	557,454	(163,323)	(29,905)	4,217,767
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	7,468,122	912,079	(163,323)	(29,905)	8,186,972
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	197,183	112,333	-	-	309,516
21	332	Water Treatment Equipment	1,263,538	445,621	(76,456)	(224)	1,632,478
22		Total Water Treatment Plant	1,460,721	557,954	(76,456)	(224)	1,941,994
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	1,838	2,167	-	-	4,005
26	342	Reservoirs and Tanks	1,008,765	116,721	-	-	1,125,486
27	343	Transmission and Distribution Mains	31,817,107	2,306,153	(56,598)	(15,606)	34,051,056
28	344	Fire Mains	-	-	-	-	-
29	345	Services	23,627,955	2,093,938	(58,063)	(7,616)	25,656,213
30	346	Meters	2,956,334	341,330	-	-	3,297,664
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,728,360	293,441	(9,996)	(5,267)	4,006,538
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	63,140,359	5,153,750	(124,658)	(28,489)	68,140,962
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,164,040	70,900	(1,631)	-	1,233,309
38	372	Office Furniture and Equipment	162,814	17,299	-	-	180,112
39	373	Transportation Equipment	1,351,363	155,734	(247,586)	27,814	1,287,325
40	374	Stores Equipment	14,956	1,713	(129)	-	16,540
41	375	Laboratory Equipment	12	297	-	-	309
42	376	Communication Equipment	30,326	2,296	(23,466)	-	9,156
43	377	Power Operated Equipment	11,138	1,024	-	-	12,162
44	378	Tools, Shop and Garage Equipment	268,169	40,874	(218,649)	6,627	97,021
45	379	Other General Plant	2,877	193	-	-	3,070
46	390	Other Tangible Property	522	-	-	-	522
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,006,215	290,331	(491,460)	34,440	2,839,526
***	380	Leased Property	-	428,773	-	-	428,773
***		Pension non-service					-
***		GO Allocation	3,098,553	1,004,975	(282,921)	9,932	3,830,538
49		Total	81,685,573	8,616,134	(1,138,818)	(14,247)	89,148,642

SCHEDULE B-1
Account 501 - Operating Revenues

Visalia

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	19,750,234	19,210,794	\$539,440
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	7,152,190	6,607,813	\$544,377
6		601-3 Industrial Sales	315,318	275,442	\$39,876
7		601-4 Sales to Public Authorities	2,440,606	2,469,663	(\$29,057)
8		Sub-total	\$ 29,658,348	\$ 28,563,712	\$1,094,637
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	499,780	458,964	\$40,816
21	605	Public Fire Protection Service	59,721	55,806	\$3,915
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	153,514	503,271	(\$349,757)
26		Sub-total	\$ 713,015	\$ 1,018,041	(\$305,026)
27		Total Water Service Revenues	\$ 30,371,363	\$ 29,581,753	\$789,611
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	723,032	(138,898)	\$861,930
30	611	Miscellaneous Service Revenues	36,215	29,995	\$6,220
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(69,198)	(15,761)	(\$53,437)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 690,049	\$ (124,664)	\$814,713
36	501	Total operating revenues	\$ 31,061,412	\$ 29,457,088	\$1,604,324

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

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		10,119	9,263	\$ 855
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			525,304	514,029	\$ 11,274
7	704	Purchased water	A	B	C	2,886	(183,083)	\$ 185,969
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		343	1,590	\$ (1,246)
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			23,285	49,061	\$ (25,776)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 561,937	\$ 391,212	\$ 170,725
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		620,048	609,896	\$ 10,152
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			6,126	7,774	\$ (1,648)
27	724	Pumping labor and expenses	A	B		12,302	1,396	\$ 10,906
28	725	Miscellaneous expenses	A			152,097	221,506	\$ (69,409)
29	726	Fuel or power purchased for pumping	A	B	C	2,309,180	1,906,966	\$ 402,214
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		183,029	174,918	\$ 8,111
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		37,448	86,128	\$ (48,680)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		63,756	81,239	\$ (17,483)
36	733	Maintenance of other pumping plant	A	B		368	1,172	\$ (803)
37		Total pumping expenses				\$ 3,384,356	\$ 3,090,995	\$ 293,360

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

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		103,629	120,947	\$ (17,318)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			396,918	238,271	\$ 158,647
43	743	Miscellaneous expenses	A	B		(9,223)	12,768	\$ (21,991)
44	744	Chemicals and filtering materials	A	B		216,292	152,663	\$ 63,629
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		3,764	4,582	\$ (818)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		106	-	\$ 106
49	748	Maintenance of water treatment equipment	A	B		118,772	102,084	\$ 16,688
50		Total water treatment expenses				\$ 830,257	\$ 631,314	\$ 198,943
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		593,388	551,785	\$ 41,603
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			94,955	123,601	\$ (28,646)
58	754	Meter expenses	A			54,165	86	\$ 54,078
59	755	Customer installations expenses	A			-	1,176	\$ (1,176)
60	756	Miscellaneous expenses	A			487,755	470,905	\$ 16,850
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		227,672	448,714	\$ (221,042)
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		14,586	11,622	\$ 2,964
66	761	Maintenance of trans. and distribution mains	A			36,478	106,196	\$ (69,717)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			77,407	37,396	\$ 40,012
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			20,150	10,028	\$ 10,122
72	765	Maintenance of hydrants	A			1,143	2,103	\$ (960)
73	766	Maintenance of miscellaneous plant	A			220	338	\$ (119)
74		Total transmission and distribution expenses				\$ 1,607,919	\$ 1,763,949	\$ (156,030)

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

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		973,084	1,122,124	\$ (149,040)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		-	597	\$ (597)
80	773	Customer records and collection expenses	A			350,854	337,385	\$ 13,470
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,424,914	905,826	\$ 519,088
83	775	Uncollectible accounts	A	B	C	16,380	334,410	\$ (318,029)
84		Total customer account expenses				\$ 2,765,232	\$ 2,700,341	\$ 64,891
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	84,394	127,874	\$ (43,479)
101	792	Office supplies and other expenses	A	B	C	38,137	80,956	\$ (42,818)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			52,763	45,202	\$ 7,561
105	795	Employees' pensions and benefits	A	B	C	2,435,148	2,533,718	\$ (98,570)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	1,219	-	\$ 1,219
108	798	Outside services employed	A			-	6,147	\$ (6,147)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			6,922,680	6,576,442	\$ 346,237

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	143,340	176,853	\$ (33,513)
114		Total administrative and general expenses				\$ 9,677,681	\$ 9,547,193	\$ 130,489
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	40,039	50,407	\$ (10,368)
118	812	Administrative expenses transferred - Cr.	A	B	C	(89,068)	(87,440)	\$ (1,628)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (49,028)	\$ (37,033)	\$ (11,995)
121		Total operating expenses				\$ 18,778,354	\$ 18,087,971	\$ 690,384

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	\$ 137,106	\$ 137,106
2	California corporate franchise taxes	\$ (79,860)	\$ (79,860)			
3	Property taxes	\$ 716,401	\$ 716,401			
4	Other taxes	\$ 471,717	\$ 471,717			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,245,364	\$ 1,245,364	\$ -	\$ -	\$ -

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

Visalia

STREAMS									
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	none								
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"	138	700	0		
7	006-2	911 W. Kaweah Avenue Between Jacob & Conyer Street	5410016-008	16"	141	800	0		
8	007-1	1009 E. Acequia Ave. In Alley X-St. Bradley .	5410016-010	14"	113	700	594		
9	009-1	1730 W. Houston Ave - X-St Central	5410016-012	16"	150	500	0		
10	011-2	901 S. Tipton Street - X-St Sequoia Avenue	5410016-014	30/16"	148	525	446		
11	012-1	544 E. Roosevelt Avenue X-St. Santa Fe	5410016-015	18/16"	136	600	525		
12	013-1	1718 W.Tulare Avenue & Bonnie Street.	5410016-016	10/16"	149	450	364		
13	014-1	1420 W. Goshen Avenue X-St Rinaldi	5410016-017	16/10"	156	700	543		
14	015-1	2929 E. Mineral King Avenue X-St Lovers Lane	5410016-018	16"	114	800	127		
15	016-2	1801 W. Main Street X-St Elm Street	5410016-154	16"	159	1500	1328		
16	017-1	1352 S. Giddings Avenue X-St. Howard Avenue.	5410016-021	20/16"	144	700	0		
17	018-1	1927 S. Woodland Drive X-St Vassar	5410016-022	20/16/14"	152	1000	0		
18	019-1	2232 S. Santa Fe Street X-St. K Road	5410016-023	20/16"	140	600	303		
19	020-1	901 W. Prospect Ave. & Conyer St	5410016-024	20/16"	135	850	821		
20	022-1	199 N. Vista Drive X-St. Stapp	5410016-026	20/16"	120	850	0		
21	023-1	1920 W. Ashland Avenue X-St. Mooney	5410016-027	20/16"	145	800	295		
22	024-1	1398 E. Douglas Avenue & Enos Street	5410016-028	16"	132	850	522		
23	025-1	918 S. Demaree X-St College Avenue.	5410016-029	20/16"	150	550	50		
24	026-1	3117 W. Whitney Avenue X-St. Redwood St.	5410016-030	392	159	800	514		
25	027-1	711 W. Cambridge Drive X-St. Conyer	5410016-031	24/20/16"	135	1000	452		
26	030-1	120 N. Cain Street X-St Main Street.	5410016-035	30/16"	120	800	498		
27	031-1	1701 W. Dorothea Avenue @ Divisadero Street.	5410016-036	14/12"	108	300	135		
28	032-1	2650 S. Woodland Street @ Country Avenue	5410016-037	30/16"	127	650	347		
29	033-1	n/a	5410016-177	n/a	n/a	N/A	0		
30	033-2	n/a	5410016-178	n/a	n/a	N/A	91		
31	034-1	621 W. Caldwell X-St. West Street	5410016-040	30/16"	151	750	569		
32	036-1	324 W. Babcock Avenue X-St. Ferguson	5410016-043	16/30"	134	675	423		
33	037-1	3209 Borderlinks Drive X-St. Lombard	5410016-044	30/16"	151	500	416		
34	038-1	131 N. Akers Street X-St. Hillsdale Avenue	5410016-045	30/16"	165	700	446		
35	039-1	1611 S. Crenshaw Street @ Feemster Avenue.	5410016-046	30/16"	158	750	227		
36	040-1	1622 S. Demaree Street X-St Paradise Ave.	5410016-047	30/16"	155	600	114		
37	041-1	2317 W. Dorothea Avenue X-St Sallee Street	5410016-048	30/16"	150	1100	631		
38	042-1	n/a	5410016-179	n/a	109	N/A	537		
39	043-1	2933 S. Bollinger Street X-St Lavida Avenue.	5410016-050	10"	150	350	0		
40	044-1	Carleton Avenue & Tammy Road X-St. Ave 261	5410016-051	12"	145	450	0		
41	044-2	Carleton Avenue & Tammy Road X-St Ave 261	5410016-052	12"	138	340	0		
42	045-1	850 W. Whitendale Avenue & Jacob Street.	5410016-053	30/16"	146	860	387		
43	046-1	4020 W. Nicolas Avenue X-St Chinowth	5410016-054	30/16"	158	850	693		
44	047-1	3636 W. Sunnyside Avenue X-St Demaree	5410016-055	30/16"	151	700	276		
45	048-1	2031 W. Vine Street X-St N. Mooney	5410016-056	30/16"	157	1000	716		
46	049-1	1925 S. Pinkham Road X-St Vassar Avenue	5410016-057	30/16"	134	1000	521		
47	050-1	1809 N. Maple Street @ Magnolia Court	5410016-058	30/16"	127	1000	1160		
48	051-1	5501 W. Harter Avenue @ Teddy Street.	5410016-059	30/16"	162	550	57		
49	052-1	6550 S. Mooney Blvd., +/- 400' N/O Avenue 264	5410016-060	30/16"	168	350	272		
50	053-1	1849 Woodsville Court X-St Buena Vista	5410016-061	30/16"	135	575	491		
51	054-1	n/a	5410016-062	n/a	181	N/A	0		
52	055-2	2831 W. Packwood & County Center	5410016-166	16 x 5/16"	140	1300	804		
53	056-1	516 E. Buena Vista Avenue X-St Liberty	5410016-064	30/16"	120	400	520		
54	057-1	1440 S. Pinkham Road @ Feemster Court.	5410016-065	12"	113	400	0		
55	057-2	1440 S.Pinkham Road @ Feemster Court	5410016-066	12"	91	400	1		
56	058-1	1301 S. Irma St.Reet X-St Iris	5410016-067	12"	154	300	36		
57	060-1	n/a	5410016-159	n/a	168	N/A	80		
58	061-1	4900 W. Victor Court X-St Crenshaw	5410016-069	30/16"	132	940	88		
59	062-1	2525 E. Paradise Avenue @ Spruce Street.	5410016-070	30/16"	125	1200	910		
60	063-1	12739 Avenue 320 X-St Sierra View Road.	5410016-150	12"	124	400	0		
61	063-2	12739 Avenue 320 X-St Sierra View Road.	5410016-151	12/16"	158	400	0		
62	064-1	1216 N. Atwood Street & Douglas Avenue.	5410016-081	30/16"	147	900	366		
63	065-1	n/a	5410016-072	n/a	164	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"	n/a	1100	511		
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"	148	1000	971		
70	073-1	1833 N. Shirk Street & Doe Avenue.	5410016-084	14"	150	1200	0		
71	074-1	7749 W. Doe Avenue X-St Clancy Court.	5410016-085	14"	153	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"	157	1000	0		

74	077-1	9445 Airport Drive @ Hangar Way.	5410016-087	14"	165	1000	341	
75	078-1	3400 Walnut Ave X-St Simon	5410016-090	16"	113	275	1068	
76	079-1	2626 N. Mooney Drive X-St Wren Avenue.	5410016-091	36/16"	144	1100	639	
77	080-1	6050 W. Monte Verde Avenue @ Lisendra Avenue.	5410016-092	36/16"	174	900	268	
78	081-1	3918 E. Iris Court X-St Grand Street.	5410016-093	36/16"	121	750	865	
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36/16"	147	950	722	
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"	133	1000	1184	
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	134	N/A	1285	
84	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16	104	875	0	
85	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5/16	161	480	878	
86	094-1	2728 W. Riggan Avenue East Of County Center Drive	5410016-167	16	155	300	1705	
87	095-1	7385 Ave 312 (Riggan Avenue)	5410016-182	16'	173	1000	89	
88	096-1	9630 Avenue 312 (Riggan Avenue)	5410016-162	16	155	2000	0	
89	097-1	n/a	5410016-185	n/a	142	N/A	1040	
90	200-1	13056 Avenue 228 X-St Road 130, Tulare	5410041-003	n/a	n/a	N/A	0	
91	201-1	22588 Road 130 X-St Avenue 226.	5410041-002	12"	180	N/A	0	
92	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"	166	600	100	
93	300-1	1395 State Street, Porterville	5400935-001	n/a	114	N/A	8	
94	301-1	n/a	5400935-003	n/a	122	N/A	12	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
95	none						
96							
97							
98							
99							

Purchased Water for Resale

100	Purchased from	none					
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		-	9,144		-	39,112		74,548	21,640
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	901	-	43						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		50	-	-	65,216		545,697	521,568
19	Welded steel									
20	Wood									
21	Other	69	-	9,676	-	35	27,840		325,298	991,151
22	Total	970	-	18,913	-	35	132,168	-	945,543	1,534,359

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-				-	144,444
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							750		1,694
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	5,809	73,318	-	-	-	-	-	-	1,211,658
31	Welded steel									-
32	Wood									-
33	Other	7,767	361,032	3,469	-	-	-	-	-	1,726,337
34	Total	13,576	434,350	3,469	-	-	-	750	-	3,084,133

SCHEDULE D-4				
Number of Active Service Connections				
Visalia				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	40,782	41,394	0	0
Commercial	3,084	3,123	0	0
Industrial	63	63		
Public authorities	937	939		
Irrigation	66	77		
Other (Multi Residential)	4,881	4,763		
Agriculture	0	0		
Subtotal	49,813	50,359	0	0
Private fire connections			731	744
Public fire hydrants			4,404	4,539
Total	49,813	50,359	5,135	5,283

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	30,979	30,734
3/4 - in		
1 - in	13,694	13,444
1 1/4 - in		
1 1/2 - in	565	540
2 - in	1,631	1,570
2 1/2 - in		
3 - in	206	190
4 - in	51	48
6 - in	20	20
8 - in	11	10
10 - in		
12 - in		
Other		
Total	47,157	46,556

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	40
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	15,582
2. More than 10, but less than 15 years	21,174
3. More than 15 years	10,401

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)¹
Visalia

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	480	435	470	612	753	979	1,074	4,803
Commercial (Business)	147	131	145	160	183	222	251	1,239
Industrial	10	11	10	11	11	15	13	81
Public authorities	25	26	33	73	100	136	133	526
Irrigation			5					5
Other (specify)	1	3	5	3	7	3	2	24
								-
Total	663	606	668	859	1,054	1,355	1,473	6,678

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	1,121	1,019	973	674	548	4,335	9,138	9,098
Commercial (Business)	269	246	272	204	185	1,176	2,415	2,282
Industrial	18	12	15	12	12	69	150	133
Public authorities	144	140	123	75	41	523	1,049	1,133
Irrigation						-	5	-
Other (specify)	9	2	8	7	5	31	55	87
								-
Total	1,561	1,419	1,391	972	791	6,134	12,812	12,733

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 _____ 148,276

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>\$ 262,760.59</u>
100-3	Construction Work in Progress	<u>\$ (93,318.27)</u>
241	Advances for Construction	<u>\$ 54,708,125.68</u>
265	Contributions in Aid of Construction	<u>\$ 27,896,950.05</u>

DECLARATION

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

I, the undersigned _____ David B. Healey for Stephen Johnson
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

_____ May 20, 2022
Date

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