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2022
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, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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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, 2023**, 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, 2022, through December 31, 2022. Fiscal year reports will not be accepted.

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

Selma

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	325,573	-	(284,058)	-	\$ 41,516
5		Total Intangible Plant	\$ 325,573	\$ -	\$ (284,058)	\$ -	\$ 41,516
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 567,404	\$ -	\$ -	\$ -	\$ 567,404
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,615,541	-	-	-	\$ 1,615,541
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,615,541	\$ -	\$ -	\$ -	\$ 1,615,541
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,141,253	-	-	-	\$ 2,141,253
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,336,665	376,530	(29,798)	-	\$ 4,683,398
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 6,477,918	\$ 376,530	\$ (29,798)	\$ -	\$ 6,824,650
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	657,906	31,657	-	-	\$ 689,563
30	332	Water Treatment Equipment	1,816,590	145,532	(100,857)	-	\$ 1,861,266
31		Total Water Treatment Plant	\$ 2,474,497	\$ 177,190	\$ (100,857)	\$ -	\$ 2,550,829

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Seima							
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	138,510	158,316	-	-	\$ 296,826
34	342	Reservoirs and Tanks	1,395,174	-	(8,281)	-	\$ 1,386,893
35	343	Transmission and Distribution Mains	11,727,210	1,693,106	(13,916)	-	\$ 13,406,400
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	9,424,140	2,086,974	(11,535)	-	\$ 11,499,579
38	346	Meters	1,120,459	156,489	-	-	\$ 1,276,948
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,761,604	145,417	(399)	-	\$ 2,906,623
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 26,567,097	\$ 4,240,302	\$ (34,130)	\$ -	\$ 30,773,268
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	567,778	-	-	-	\$ 567,778
46	372	Office Furniture and Equipment	101,017	-	-	-	\$ 101,017
47	373	Transportation Equipment	310,952	46,982	-	-	\$ 357,934
48	374	Stores Equipment	34,100	-	-	-	\$ 34,100
49	375	Laboratory Equipment	3,698	-	1,005	-	\$ 4,703
50	376	Communication Equipment	30,476	-	-	-	\$ 30,476
51	377	Power Operated Equipment	827	-	-	-	\$ 827
52	378	Tools, Shop and Garage Equipment	132,434	-	-	-	\$ 132,434
53	379	Other General Plant	6,594	-	-	-	\$ 6,594
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,187,877	\$ 46,982	\$ 1,005	\$ -	\$ 1,235,863
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,837,489	162,617	(27,602)	0.00	1,972,503
60		Total Undistributed Items	\$ 1,837,489	\$ 162,617	\$ (27,602)	\$ -	\$ 1,972,503
61		Total Utility Plant in Service	\$ 41,053,394	\$ 5,003,621	\$ (475,440)	\$ -	\$ 45,581,575

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	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$43,609,072	\$39,215,905
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,972,913	\$1,837,898
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)	\$45,581,984	\$41,053,803
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$15,633,741	\$14,826,360
10		General Office Prorate	\$797,147	\$647,639
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$16,430,887	\$15,473,999
12		Less Other Reserves		
13		Deferred Income Taxes	\$4,009,093	\$3,507,439
14		Deferred Investment Tax Credit	\$17,962	\$18,369
15		Other Reserves (General Office Prorate)	\$156,838	\$167,768
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$4,183,893	\$3,693,576
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,868,002	\$3,892,398
19		Advances for Construction	\$2,806,268	\$2,964,445
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$6,674,270	\$6,856,843
22		Add Materials and Supplies	\$411,478	\$352,763
23		Add Working Capital (Tank Painting)	\$146,003	\$170,891
24		Add Working Cash (=Line 37)	\$726,658	\$678,204
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$19,431,070	\$16,060,353
Notes: 1 Cal Water does not include CWIP in rate base. 2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,780,643	\$3,538,114
29		Purchased Power & Commodity for Resale*	\$634,428	\$482,383
30		Meter Revenues: Bimonthly Billing	\$992,293	\$945,052
31		Other Revenues: Flat Rate Monthly Billing	\$12,934	\$30,958
32		Total Revenues (=Line 30 + Line 31)	\$1,005,227	\$976,010
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.29%	3.17%
34		5/24 x Line 25 x (100% - Line 33)	\$777,500	\$713,727
35		1/24 x Line 28 x Line 33	\$2,027	\$4,676
36		1/12 x Line 29	\$52,869	\$40,199
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29)	\$726,658	\$678,204
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Selma

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	15,139,142.95	307,643.98	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,429,359.54	(280,471.42)			
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,013.92				
9	(g) All other credits ¹					
10	Total credits	\$1,430,373.46	(280,471.42)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	187,249.39				
13	(b) Cost of removal	6,754.40				
14	(c) All other debits ¹	-				
15	Total debits	194,003.79	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	16,375,512.62	27,172.56	0.00	0.00	0.00
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.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	871,477.10	54,766.80	-	-	926,243.90
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	871,477.10	54,766.80	-	-	926,243.90
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,132,577.27	104,951.88	-	-	1,237,529.15
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,250,696.83	143,977.20	(29,797.65)	-	1,364,876.38
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,383,274.10	248,929.08	(29,797.65)	-	2,602,405.53
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	33,158.16	16,579.08	-	-	49,737.24
21	332	Water Treatment Equipment	394,091.42	48,232.08	(100,856.64)	(1,713.06)	339,753.80
22		Total Water Treatment Plant	427,249.58	64,811.16	(100,856.64)	(1,713.06)	389,491.04
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	21,682.27	3,721.92	-	-	25,404.19
26	342	Reservoirs and Tanks	462,332.24	40,460.04	(8,281.23)	-	494,511.05
27	343	Transmission and Distribution Mains	4,789,619.31	301,533.36	(13,915.67)	(910.03)	5,076,326.97
28	344	Fire Mains	-	-	-	-	-
29	345	Services	3,800,297.77	388,023.36	(11,534.79)	(4,131.31)	4,172,655.03
30	346	Meters	385,527.98	37,734.00	-	-	423,261.98
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	844,039.02	57,441.36	(398.64)	-	901,081.74
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	10,303,498.59	828,914.04	(34,130.33)	(5,041.34)	11,093,240.96
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	235,932.41	16,785.12	-	-	252,717.53
38	372	Office Furniture and Equipment	80,653.88	10,126.08	-	-	90,779.96
39	373	Transportation Equipment	118,274.74	24,782.76	-	-	143,057.50
40	374	Stores Equipment	26,750.43	644.52	-	-	27,394.95
41	375	Laboratory Equipment	1,109.41	311.76	1,004.63	-	2,425.80
42	376	Communication Equipment	36,161.21	(1,475.04)	-	-	34,686.17
43	377	Power Operated Equipment	555.30	43.20	-	-	598.50
44	378	Tools, Shop and Garage Equipment	30,001.01	9,429.24	-	-	39,430.25
45	379	Other General Plant	3,803.34	342.84	-	-	4,146.18
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	533,241.73	60,990.48	1,004.63	-	595,236.84
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	620,401.85	170,947.98	(23,469.40)	1,013.92	768,894.35
49		Total	15,139,142.95	1,429,359.54	(187,249.39)	(5,740.48)	16,375,512.62

SCHEDULE B-1
Account 501 - Operating Revenues

Selma

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	3,862,185	3,835,615	\$26,569
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,127,057	1,135,424	(\$8,368)
6		601-3 Industrial Sales	66,328	63,896	\$2,432
7		601-4 Sales to Public Authorities	353,874	354,686	(\$812)
8		Sub-total	\$ 5,409,443	\$ 5,389,622	\$19,821
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	58,083	288,706	(\$230,623)
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	\$ 58,083	\$ 288,706	(\$230,623)
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	64,295	63,524	\$771
21	605	Public Fire Protection Service	8,784	8,723	\$61
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	49,116	41,636	\$7,479
26		Sub-total	\$ 122,195	\$ 113,884	\$8,311
27		Total Water Service Revenues	\$ 5,589,721	\$ 5,792,212	(\$202,491)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	512,412	252,221	\$260,191
30	611	Miscellaneous Service Revenues	2,935	3,465	(\$530)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	3,895	(6,091)	\$9,985
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 519,241	\$ 249,595	\$269,647
36	501	Total operating revenues	\$ 6,108,963	\$ 6,041,807	\$67,156

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

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		10,409	1,666	\$ 8,743
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	207	\$ (207)
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			-	432	\$ (432)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		339	-	\$ 339
19		Total source of supply expense				\$ 10,748	\$ 2,305	\$ 8,443
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		104,484	104,008	\$ 476
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			-	-	\$ -
27	724	Pumping labor and expenses	A	B		1,622	829	\$ 793
28	725	Miscellaneous expenses	A			68,085	73,524	\$ (5,439)
						6,359	5,189	
						634,428	482,383	
29	726	Fuel or power purchased for pumping	A	B	C	640,787	487,572	\$ 153,215
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		19,992	22,833	\$ (2,841)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		12,488	845	\$ 11,643
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		26,469	131	\$ 26,338
36	733	Maintenance of other pumping plant	A	B		100	-	\$ 100
37		Total pumping expenses				\$ 874,028	\$ 689,741	\$ 184,286

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			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		10,476	7,742	\$ 2,734
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			49,568	51,723	\$ (2,154)
43	743	Miscellaneous expenses	A	B		18,104	9,673	\$ 8,431
44	744	Chemicals and filtering materials	A	B		25,624	34,501	\$ (8,877)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
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		9,043	8,704	\$ 339
50		Total water treatment expenses				\$ 112,815	\$ 112,342	\$ 473
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		115,670	101,234	\$ 14,436
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			2,045	2,100	\$ (55)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			19,171	22,258	\$ (3,087)
58	754	Meter expenses	A			1,593	11,294	\$ (9,701)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			83,803	60,425	\$ 23,378
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		70,311	71,601	\$ (1,290)
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		19,345	2,074	\$ 17,271
66	761	Maintenance of trans. and distribution mains	A			22,126	27,113	\$ (4,987)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			116,232	45,358	\$ 70,874
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(224)	(415)	\$ 191
72	765	Maintenance of hydrants	A			6,594	1,333	\$ 5,260
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 456,666	\$ 344,375	\$ 112,291

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

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	172,544	216,551	\$ (44,008)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	5,457	2,902	\$ 2,555	
80	773	Customer records and collection expenses	A		74,184	69,470	\$ 4,713	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		266,943	216,774	\$ 50,169	
83	775	Uncollectible accounts	A	B	73,270	8,479	\$ 64,792	
84		Total customer account expenses			\$ 592,398	\$ 514,176	\$ 78,222	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses			\$ -	\$ -	\$ -	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance					\$ -	
96	786	Recycled water operation and maint. expenses					\$ -	
97		Total recycled water expenses			\$ -	\$ -	\$ -	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	26,145	19,437	\$ 6,708	
101	792	Office supplies and other expenses	A	B	28,082	15,625	\$ 12,458	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		12,116	7,644	\$ 4,473	
105	795	Employees' pensions and benefits	A	B	450,415	480,109	\$ (29,694)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	798	\$ (798)	
108	798	Outside services employed	A		-	-	\$ -	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		1,143,424	1,118,665	\$ 24,760	
112		Maintenance						
113	805	Maintenance of general plant	A	B	21,731	19,548	\$ 2,183	
114		Total administrative and general expenses			\$ 1,681,914	\$ 1,661,825	\$ 20,089	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	42,991	42,991	\$ -	
118	812	Administrative expenses transferred - Cr.	A	B	(266,072)	(174,708)	\$ (91,364)	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ (223,081)	\$ (131,716)	\$ (91,364)	
121		Total operating expenses			\$ 3,505,488	\$ 3,193,048	\$ 312,440	

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	\$ 50,053.00	\$ 50,053.00
2	California corporate franchise taxes	\$ 5,544.00	\$ 5,544.00			
3	Property taxes	\$ 181,382.62	\$ 181,382.62			
4	Other taxes	\$ 202,659.13	\$ 202,659.13			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 439,638.75	\$ 439,638.75	\$ -	\$ -	\$ -

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

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	n/a								
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
7	006-1	S/S Of Wilson St. +/- 75' N/O Nebraska Ave.	1010024-004	14"	83	700	119	
8	007-1	S/W Corner Of Stillman Street & Orange	1010024-005	14"	83	550	0	
9	008-1	E/S Of Mccall +/- 100' N/O Todd St.	1010024-007	12"	90	550	0	
10	011-1	N/O Of Aspen Street @ 'D' Street	1010024-010	16/12"	85	750	38	
11	012-1	E/S Of Mitchell Ave., +/- 200' S/O Nebraska Ave.	1010024-011	16"	89	1200	0	
12	013-2	N/E Corner Of Wright Avenue & Goldbridge Drive.	1010024-013	30/14"	98	950	581	
13	014-1	W/S Of Mitchell Avenue @ Dennis Street.	1010024-014	30/16"	94	600	238	
14	015-1	S/W Corner Of Floral Avenue & West Front Street.	1010024-016	30/16"	93	1000	0	
15	016-3	W/S Of Leonard Avenue @ Ostler Avenue.	1010024-018	30/16"	100	1000	348	
16	017-2	E/O Shaft Avenue - N/O Dinuba Avenue	1010024-038	16	97	2000	770	
17	018-1	1161 Mill Street - Lot 21	1010024-021	30/16"	95	n/a	506	
18	019-1	S/S Of Young Street., +/- 200' W/O North Street	1010024-022	16"	96	1300	326	
19	020-1	3185 Stillman Street, +/- 1,200' W/O Highland Avenue.	1010024-023	16	100	1200	302	
20	022-1	3825 Orange Avenue & Dinuba	1010024-036	16	95	1600	623	
21	010-1	n/a	1010024-009	n/a	n/a	n/a	0	

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
22							
23							
24							
25							

Purchased Water for Resale

26	Purchased from	n/a	
27	Annual quantities purchased		(Unit chosen) ²
28			
29			

* 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	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		-	-		-	36,551		9,394	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	-		-	-	-	22,664		71,707	79,488
19	Welded steel									
20	Wood									
21	Other	-	-	3,041	-	103	6,958		36,912	130,314
22	Total	-	-	3,041	-	103	66,173	-	118,013	219,392

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	960	-	-		-		-	56,495
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	14,640	-	-	-	-	-	-	188,499
31	Welded steel									-
32	Wood									-
33	Other	-	47,413	60	398	-	-	4,827	-	230,026
34	Total	-	63,013	60	398	-	-	4,827	-	475,020

SCHEDULE D-4				
Number of Active Service Connections				
Selma				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	5,467	5,803	284	0
Commercial	462	454	0	0
Industrial	18	19		
Public authorities	121	121		
Irrigation	16	13		
Other (Multi Residential)	1,121	1,121		
Agriculture	0	0		
Subtotal	7,205	7,531	284	0
Private fire connections			101	100
Public fire hydrants			655	664
Total	7,205	7,531	1,040	764

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	5,482	5,369
3/4 - in		
1 - in	1,517	805
1 1/4 - in		
1 1/2 - in	75	71
2 - in	217	197
2 1/2 - in		
3 - in	36	24
4 - in	10	9
6 - in	4	4
8 - in		
10 - in		
12 - in		
Other		
Total	7,341	6,479

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. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	4,929
2. More than 10, but less than 15 years	1,220
3. More than 15 years	1,192

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	62	63	73	97	102	144	149		691
Commercial	17	11	13	16	16	23	22		116
Industrial	0	1	1	2	2	2	3		10
Public authorities	3	4	4	6	8	14	14		54
Irrigation									-
Other (specify)	-	0	4	0	0	0	-		5
Total	83	79	95	121	128	183	187		876

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	147	148	115	91	75	576	1,267	1,267	
Commercial	21	24	19	16	13	93	209	202	
Industrial	3	3	2	1	1	9	19	16	
Public authorities	14	15	11	10	6	56	109	101	
Irrigation						-	-	-	
Other (specify)	1	2	1	4	0	8	13	2	
Total	185	191	149	122	95	742	1,618	1,588	

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

Total acres irrigated _____

Total population served _____ 26,360

End of Year Balances in Selected Accounts

Selma

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

131	Materials and Supplies	<u>\$ 404,596.68</u>
100-3	Construction Work in Progress	<u>\$ 1,227,790.90</u>
241	Advances for Construction	<u>\$ 3,085,315.63</u>
265	Contributions in Aid of Construction	<u>\$ 3,861,390.63</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Stuart Skoglund
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 and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 24, 2023
Date

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