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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024** 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, 2023 through December 31, 2023. 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	539,725	-	-	-	\$ 539,725
5		Total Intangible Plant	\$ 542,602	\$ -	\$ -	\$ -	\$ 542,602
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	7,401,796	8,436	-	-	\$ 7,410,231
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	18,739,444	541,361	(179,611)	-	\$ 19,101,194
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 26,141,240	\$ 549,797	\$ (179,611)	\$ -	\$ 26,511,426
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,825,037	-	-	-	\$ 4,825,037
30	332	Water Treatment Equipment	14,371,763	332,190	(129,011)	-	\$ 14,574,943
31		Total Water Treatment Plant	\$ 19,196,800	\$ 332,190	\$ (129,011)	\$ -	\$ 19,399,979

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	430,696	-	-	-	\$ 430,696
34	342	Reservoirs and Tanks	2,929,060	16,275	(1,912)	-	\$ 2,943,423
35	343	Transmission and Distribution Mains	100,714,630	9,071,152	(24,796)	1,650	\$ 109,762,635
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	64,822,623	7,080,426	(79,325)	-	\$ 71,823,724
38	346	Meters	11,089,959	452,402	(25,185)	-	\$ 11,517,175
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	15,206,412	997,725	(20,138)	(1,650)	\$ 16,182,349
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 195,193,380	\$ 17,617,978	\$ (151,356)	\$ -	\$ 212,660,002
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,465,927	-	-	-	\$ 2,465,927
46	372	Office Furniture and Equipment	274,998	-	(6,482)	(1,642)	\$ 266,874
47	373	Transportation Equipment	2,108,527	33,294	(175,063)	-	\$ 1,966,759
48	374	Stores Equipment	39,242	-	-	-	\$ 39,242
49	375	Laboratory Equipment	726	-	-	-	\$ 726
50	376	Communication Equipment	46,838	-	(6,360)	(1,122)	\$ 39,356
51	377	Power Operated Equipment	27,018	16,611	(8,976)	-	\$ 34,653
52	378	Tools, Shop and Garage Equipment	911,772	15,102	(68,774)	-	\$ 858,101
53	379	Other General Plant	3,432	-	-	-	\$ 3,432
**	380	Leased Property	1,286,320	1,225,746	(1,286,320)	-	\$ 1,225,746
54		Total General Plant	\$ 7,164,800	\$ 1,290,753	\$ (1,551,974)	\$ (2,764)	\$ 6,900,816
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	11,946,539	1,033,273	(84,746)	(545)	12,894,521
60		Total Undistributed Items	\$ 11,946,539	\$ 1,033,273	\$ (84,746)	\$ (545)	\$ 12,894,521
61		Total Utility Plant in Service	\$ 270,540,787	\$ 20,823,993	\$ (2,096,698)	\$ (3,309)	\$ 289,264,773

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$276,375,981	\$258,599,976
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$12,896,999	\$12,181,326
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)	\$289,272,980	\$270,781,303
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$98,671,230	\$92,556,811
10		General Office Prorate	\$5,850,867	\$4,921,813
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$104,522,097	\$97,478,624
12		Less Other Reserves		
13		Deferred Income Taxes	\$19,604,713	\$18,365,125
14		Deferred Investment Tax Credit	\$80,508	\$81,958
15		Other Reserves (General Office Prorate)	\$853,615	\$968,364
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$20,538,836	\$19,415,447
17		Less Adjustments		
18		Contributions in Aid of Construction	\$27,714,808	\$27,822,383
19		Advances for Construction	\$58,239,041	\$53,780,996
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$85,953,849	\$81,603,379
22		Add Materials and Supplies	\$431,238	\$402,317
23		Add Working Capital (Tank Painting)	-\$209,021	-\$128,211
24		Add Working Cash (=Line 37)	\$4,193,652	\$3,973,740
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$82,883,088	\$76,659,910

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$21,210,114	\$20,272,565
29		Purchased Power & Commodity for Resale*	\$2,153,730	\$2,557,927
30		Meter Revenues: Bimonthly Billing	\$4,955,722	\$5,401,012
31		Other Revenues: Flat Rate Monthly Billing	\$64,826	\$59,066
32		Total Revenues (=Line 30 + Line 31)	\$5,020,548	\$5,460,077
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.29%	1.08%
34		5/24 x Line 25 x (100% - Line 33)	\$4,361,718	\$4,177,763
35		1/24 x Line 28 x Line 33	\$11,411	\$9,138
36		1/12 x Line 29	\$179,477	\$213,161
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$4,193,652	\$3,973,740
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Visalia

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	96,712,491.25	501,009.25	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	9,333,586.19				
4	(b) Charged to Account 504		9,500.76			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	20,128.55				
9	(g) All other credits ¹	185.76				
10	Total credits	\$9,353,900.50	\$9,500.76	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	2,094,962.60				
13	(b) Cost of removal	165,190.03				
14	(c) All other debits ¹					
15	Total debits	2,260,152.63	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	103,806,239.12	510,510.01	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.	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	9,025.00	-	-	-	9,025.00
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	4,039,125.11	325,983.12	-	-	4,365,108.23
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,048,150.11	325,983.12	-	-	4,374,133.23
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,333,723.32	371,135.28	-	-	4,704,858.60
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,676,469.16	564,057.24	(179,611.00)	(919.21)	5,059,996.19
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	9,010,192.48	935,192.52	(179,611.00)	(919.21)	9,764,854.79
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	433,519.37	123,038.40	-	-	556,557.77
21	332	Water Treatment Equipment	1,072,294.95	437,606.52	(129,010.99)	(628.90)	1,380,261.58
22		Total Water Treatment Plant	1,505,814.32	560,644.92	(129,010.99)	(628.90)	1,936,819.35
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	6,587.71	9,423.60	-	-	16,011.31
26	342	Reservoirs and Tanks	1,229,507.02	100,767.12	(1,911.88)	-	1,328,362.26
27	343	Transmission and Distribution Mains	36,528,647.30	2,590,311.72	(24,796.20)	(105,584.15)	38,988,578.67
28	344	Fire Mains	-	-	-	-	-
29	345	Services	27,887,385.37	2,586,422.76	(79,324.90)	(42,247.92)	30,352,235.31
30	346	Meters	3,627,743.69	350,839.44	(25,185.35)	8,839.11	3,962,236.89
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	4,302,619.14	159,667.32	(20,137.90)	(15,808.98)	4,426,339.58
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	73,582,490.23	5,797,431.96	(151,356.23)	(154,801.94)	79,073,764.02
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,296,468.89	68,272.08	-	-	1,364,740.97
38	372	Office Furniture and Equipment	197,410.83	17,753.64	(6,481.71)	(1,125.54)	207,557.22
39	373	Transportation Equipment	1,372,050.55	76,328.76	(175,062.60)	8,081.50	1,281,398.21
40	374	Stores Equipment	18,246.57	1,589.28	-	-	19,835.85
41	375	Laboratory Equipment	606.17	114.84	-	-	721.01
42	376	Communication Equipment	9,461.72	1,564.44	(6,359.99)	(110.21)	4,555.96
43	377	Power Operated Equipment	13,186.16	721.32	(8,975.75)	-	4,931.73
44	378	Tools, Shop and Garage Equipment	140,767.11	51,788.76	(68,773.72)	-	123,782.15
45	379	Other General Plant	3,262.90	120.48	-	-	3,383.38
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,051,460.90	218,253.60	(265,653.77)	6,845.75	3,010,906.48
***	380	Leased Property	857,546.52	428,773.14	(1,286,319.78)	0.12	0.00
***		Pension non-service				-	-
***		GO Allocation	4,656,836.69	1,067,306.93	(83,010.83)	4,628.46	5,645,761.25
49		Total	96,712,491.25	9,333,586.19	(2,094,962.60)	(144,875.72)	103,806,239.12

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	19,241,259	19,705,884	(\$464,625)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	7,369,738	7,377,551	(\$7,813)
6		601-3 Industrial Sales	357,358	323,898	\$33,460
7		601-4 Sales to Public Authorities	2,426,047	2,427,660	(\$1,613)
8		Sub-total	\$ 29,394,402	\$ 29,834,993	(\$440,591)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	(30)	-	(\$30)
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	\$ (30)	\$ -	(\$30)
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(20)	-	(\$20)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (20)	\$ -	(\$20)
20	604	Private Fire Protection Service	521,667	509,904	\$11,763
21	605	Public Fire Protection Service	59,632	60,170	(\$538)
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	181,500	263,823	(\$82,323)
26		Sub-total	\$ 762,799	\$ 833,898	(\$71,099)
27		Total Water Service Revenues	\$ 30,157,151	\$ 30,668,891	(\$511,740)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	179,611	2,283,302	(\$2,103,691)
30	611	Miscellaneous Service Revenues	33,330	33,620	(\$290)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	142,147	129,044	\$13,102
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 355,087	\$ 2,445,966	(\$2,090,879)
36	501	Total operating revenues	\$ 30,512,239	\$ 33,114,857	(\$2,602,619)

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		92,249	9,042	\$ 83,208
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			529,813	527,133	\$ 2,679
7	704	Purchased water	A	B	C	-	2,618	\$ (2,618)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		296	-	\$ 296
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		1	-	\$ 1
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			13,251	14,455	\$ (1,204)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	394	\$ (394)
19		Total source of supply expense				\$ 635,610	\$ 553,643	\$ 81,967
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		732,857	615,630	\$ 117,227
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	146	\$ (146)
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			(478)	25,162	\$ (25,640)
27	724	Pumping labor and expenses	A	B		21,710	6,873	\$ 14,836
28	725	Miscellaneous expenses	A			167,482	217,576	\$ (50,093)
29	726	Fuel or power purchased for pumping	A	B	C	2,160,778	2,565,984	\$ (405,206)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		174,352	189,434	\$ (15,082)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		28,633	5,157	\$ 23,475
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		149,473	119,635	\$ 29,838
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 3,434,806	\$ 3,745,597	\$ (310,791)

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		145,642	111,119	\$ 34,523
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			196,133	305,693	\$ (109,560)
43	743	Miscellaneous expenses	A	B		129,772	12,610	\$ 117,162
44	744	Chemicals and filtering materials	A	B		304,980	264,356	\$ 40,624
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		4,344	350	\$ 3,994
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		345	-	\$ 345
49	748	Maintenance of water treatment equipment	A	B		200,040	113,761	\$ 86,279
50		Total water treatment expenses				\$ 981,256	\$ 807,889	\$ 173,367
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		963,208	705,027	\$ 258,181
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	250	\$ (250)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			109,440	77,295	\$ 32,146
58	754	Meter expenses	A			4,004	12,599	\$ (8,595)
59	755	Customer installations expenses	A			-	35	\$ (35)
60	756	Miscellaneous expenses	A			491,938	660,028	\$ (168,090)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		180,307	172,304	\$ 8,003
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		11,984	19,632	\$ (7,648)
66	761	Maintenance of trans. and distribution mains	A			119,146	(29,449)	\$ 148,595
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			72,243	71,175	\$ 1,067
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(12,335)	(14,969)	\$ 2,634
72	765	Maintenance of hydrants	A			343	382	\$ (39)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,940,278	\$ 1,674,308	\$ 265,970

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		713,100	763,947	\$ (50,847)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,101	-	\$ 1,101
80	773	Customer records and collection expenses	A			362,242	348,326	\$ 13,916
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,028,978	1,852,528	\$ 176,450
83	775	Uncollectible accounts	A	B	C	103,653	249,360	\$ (145,707)
84		Total customer account expenses				\$ 3,209,074	\$ 3,214,162	\$ (5,088)
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	216,154	94,201	\$ 121,953
101	792	Office supplies and other expenses	A	B	C	64,109	71,012	\$ (6,902)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			76,945	56,035	\$ 20,910
105	795	Employees' pensions and benefits	A	B	C	1,972,450	2,247,118	\$ (274,669)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			932	4,267	\$ (3,335)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			7,740,280	6,963,302	\$ 776,977
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	132,746	172,790	\$ (40,044)
114		Total administrative and general expenses				\$ 10,203,615	\$ 9,608,725	\$ 594,889
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	-	310	\$ (310)
118	812	Administrative expenses transferred - Cr.	A	B	C	(96,345)	(89,436)	\$ (6,910)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (96,345)	\$ (89,125)	\$ (7,220)
121		Total operating expenses				\$ 20,308,294	\$ 19,515,199	\$ 793,095

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ (20,645.27)	\$ (20,645.27)			
2	California corporate franchise taxes	\$ (555,441.18)	\$ (555,441.18)			
3	Property taxes	\$ 752,326.89	\$ 752,326.89			
4	Other taxes	\$ 500,774.45	\$ 500,774.45			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 677,014.89	\$ 677,014.89	\$ -	\$ -	\$ -

**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		Max.	Min.					
				Claim	Capacity	Max.	Min.							
1	none													
2														
3														
4														
5														
WELLS									Annual Quantities Pumped (AF)	Remarks				
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)								
6	003-3	1040 N. Court Street - N.E. 4Th Ave.	5410016-003	14"	142	700	0							
7	006-2	911 W. Kaweah Avenue Between Jacob & Conyer Streets.	5410016-008	16"	n/a	800	0							
8	007-1	1009 E. Acequia Ave. In Alley X-St. Bradley .	5410016-010	14"	140	700	187							
9	009-1	1730 W. Houston Ave - X-St Central	5410016-012	16"	153	500	0							
10	011-2	901 S. Tipton Street - X-St Sequoia Avenue	5410016-014	30/16"	150	525	453							
11	012-1	544 E. Roosevelt Avenue X-St. Santa Fe	5410016-015	18/16"	133	600	487							
12	013-1	1718 W. Tulare Avenue & Bonnie Street.	5410016-016	10/16"	168	450	144							
13	014-1	1420 W. Goshen Avenue X-St Rinaldi	5410016-017	16/10"	171	700	0							
14	015-1	2929 E. Mineral King Avenue X-St Lovers Lane	5410016-018	16"	120	800	120							
15	016-2	1801 W. Main Street X-St Elm Street	5410016-154	16"	168	1500	1876							
16	017-1	1352 S. Giddings Avenue X-St. Howard Avenue.	5410016-021	20/16"	152	700	0							
17	018-1	1927 S. Woodland Drive X-St Vassar	5410016-022	20/16/14"	n/a	1000	0							
18	019-1	2232 S. Santa Fe Street X-St. K Road	5410016-023	20/16"	155	600	406							
19	020-1	901 W. Prospect Ave. & Conyer St	5410016-024	20/16"	148	850	184							
20	022-1	199 N. Vista Drive X-St. Stapp	5410016-026	20/16"	124	850	548							
21	023-1	1920 W. Ashland Avenue X-St. Mooney	5410016-027	20/16"	160	800	351							
22	024-1	1398 E. Douglas Avenue & Enos Street	5410016-028	16"	138	850	645							
23	025-1	918 S. Demaree X-St College Avenue.	5410016-029	20/16"	206	550	51							
24	026-1	3117 W. Whitney Avenue X-St. Redwood St.	5410016-030	392	159	800	364							
25	027-1	711 W. Cambridge Drive X-St. Conyer	5410016-031	24/20/16"	138	1000	606							
26	030-1	120 N. Cain Street X-St Main Street.	5410016-035	30/16"	129	800	621							
27	031-1	1701 W. Dorothea Avenue @ Divisadero Street.	5410016-036	14/12"	108	300	81							
28	032-1	2650 S. Woodland Street @ Country Avenue	5410016-037	30/16"	137	650	416							
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	115							
31	034-1	621 W. Caldwell X-St. West Street	5410016-040	30/16"	165	750	406							
32	036-1	324 W. Babcock Avenue X-St. Ferguson	5410016-043	16/30"	139	675	271							
33	037-1	3209 Borderlinks Drive X-St. Lombard	5410016-044	30/16"	161	500	262							
34	038-1	131 N. Akers Street X-St. Hillsdale Avenue	5410016-045	30/16"	167	700	442							
35	039-1	1611 S. Crenshaw Street @ Feemster Avenue.	5410016-046	30/16"	174	750	7							
36	040-1	1622 S. Demaree Street X-St Paradise Ave.	5410016-047	30/16"	167	600	73							
37	041-1	2317 W. Dorothea Avenue X-St Sallee Street	5410016-048	30/16"	163	1100	623							
38	042-1	n/a	5410016-179	n/a	88	N/A	638							
39	043-1	2933 S. Bollinger Street X-St Lavida Avenue.	5410016-050	10"	n/a	350	0							
40	044-1	Carleton Avenue & Tammy Road X-St. Ave 261	5410016-051	12"	n/a	450	0							
41	044-2	Carleton Avenue & Tammy Road X-St Ave 261	5410016-052	12"	n/a	340	0							
42	045-1	850 W. Whitendale Avenue & Jacob Street.	5410016-053	30/16"	160	860	161							
43	046-1	4020 W. Nicolas Avenue X-St Chinowth	5410016-054	30/16"	167	850	501							
44	047-1	3636 W. Sunnyside Avenue X-St Demaree	5410016-055	30/16"	170	700	292							
45	048-1	2031 W. Vine Street X-St N. Mooney	5410016-056	30/16"	171	1000	895							
46	049-1	1925 S. Pinkham Road X-St Vassar Avenue	5410016-057	30/16"	138	1000	1053							
47	050-1	1809 N. Maple Street @ Magnolia Court	5410016-058	30/16"	123	1000	1304							
48	051-1	5501 W. Harter Avenue @ Teddy Street.	5410016-059	30/16"	161	550	71							
49	052-1	6550 S. Mooney Blvd., +/- 400' N/O Avenue 264	5410016-060	30/16"	147	350	136							
50	053-1	1849 Woodsville Court X-St Buena Vista	5410016-061	30/16"	125	575	682							
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"	170	1300	784							
53	056-1	516 E. Buena Vista Avenue X-St Liberty	5410016-064	30/16"	141	400	439							
54	057-1	1440 S. Pinkham Road @ Feemster Court.	5410016-065	12"	56	400	8							
55	057-2	1440 S. Pinkham Road @ Feemster Court	5410016-066	12"	59	400	2							
56	058-1	1301 S. Irma St.Reet X-St Iris	5410016-067	12"	98	300	16							
57	060-1	n/a	5410016-159	n/a	148	N/A	77							
58	061-1	4900 W. Victor Court X-St Crenshaw	5410016-069	30/16"	139	940	192							
59	062-1	2525 E. Paradise Avenue @ Spruce Street.	5410016-070	30/16"	139	1200	432							
60	063-1	12739 Avenue 320 X-St Sierra View Road.	5410016-150	12"	136	400	0							
61	063-2	12739 Avenue 320 X-St Sierra View Road.	5410016-151	12/16"	137	400	0							
62	064-1	1216 N. Atwood Street & Douglas Avenue.	5410016-081	30/16"	169	900	380							

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"	155	475	41	
66	070-1	6030 W. School Ct. X-St Tommy Street.	5410016-080	30/16"	179	1100	272	
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"	132	1000	634	
70	073-1	1833 N. Shirk Street & Doe Avenue.	5410016-084	14"	171	1200	0	
71	074-1	7749 W. Doe Avenue X-St Clancy Court.	5410016-085	14"	172	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"	n/a	1000	0	
74	077-1	9445 Airport Drive @ Hangar Way.	5410016-087	14"	133	1000	122	
75	078-1	3400 Walnut Ave X-St Simon	5410016-090	16"	110	275	1130	
76	079-1	2626 N. Mooney Drive X-St Wren Avenue.	5410016-091	36/16"	149	1100	656	
77	080-1	6050 W. Monte Verde Avenue @ Lisendra Avenue.	5410016-092	36/16"	171	900	313	
78	081-1	3918 E. Iris Court X-St Grand Street.	5410016-093	36/16"	120	750	812	
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36/16"	157	950	325	
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"	142	1000	596	
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	142	N/A	1300	
84	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16	112	875	0	
85	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5/16	164	480	838	
86	094-1	2728 W. Riggan Avenue East Of County Center Drive	5410016-167	16	166	300	1840	
87	095-1	7385 Ave 312 (Riggan Avenue)	5410016-182	16'	211	1000	351	
88	096-1	9630 Avenue 312 (Riggan Avenue)	5410016-162	16	169	2000	0	
89	097-1	n/a	5410016-185	n/a	142	N/A	1030	
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"	n/a	N/A	0	
92	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"	185	600	77	
93	300-1	1395 State Street, Porterville	5400935-001	n/a	n/a	N/A	6	
94	301-1	n/a	5400935-003	n/a	118	N/A	13	

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 chose	
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		-	8,764		-	39,042		73,330	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	-	-	60,872		544,968	521,390
19	Welded steel									
20	Wood									
21	Other	69	-	8,361	-	35	26,583		335,052	1,045,936
22	Total	970	-	17,218	-	35	126,497	-	953,350	1,588,966

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	142,776
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	-	-	-	-	-	-	1,206,407
31	Welded steel									-
32	Wood									-
33	Other	7,767	377,871	3,471	-	-	-	-	-	1,805,145
34	Total	13,576	451,189	3,471	-	-	-	750	-	3,156,022

**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	42,017	42,529	0	0
Commercial	3,184	3,237	0	0
Industrial	63	63	0	0
Public authorities	939	937	0	0
Irrigation	92	79	0	0
Other (specifi Multiple Residence	4,693	4,679	0	0
Agriculture	0	0	0	0
Subtotal	50,988	51,524	0	0
Private fire connections	0	0	755	785
Public fire hydrants	0	0	4,613	4,726
Total	50,988	51,524	5,368	5,511

**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	30,932	30,700
3/4 - in		
1 - in	14,889	14,642
1 1/4 - in		
1 1/2 - in	612	592
2 - in	1,668	1,595
2 1/2 - in		
3 - in	229	201
4 - in	56	53
6 - in	20	20
8 - in	11	11
10 - in		
12 - in		
Other		
Total	48,417	47,814

**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	_____ 8
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 16,880
2. More than 10, but less than 15 years	_____ 12,861
3. More than 15 years	_____ 18,676

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Visalia - 120**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	445	385	383	458	646	940	1,047	4,305
Commercial	159	131	134	152	187	219	253	1,235
Industrial	12	9	12	13	12	16	19	92
Public authorities	31	21	27	26	65	101	129	399
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	6	0	2	12	3	6	9	37
Total	653	546	558	661	913	1,282	1,456	6,069

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	955	991	829	696	586	4,059	8,363	8,826
Commercial	235	259	237	198	190	1,119	2,355	2,400
Industrial	14	17	16	13	14	73	165	149
Public authorities	158	134	128	94	68	583	982	1,002
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	3	5	4	7	1	20	57	106
Total	1,365	1,406	1,214	1,009	859	5,854	11,923	12,482

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

Total acres irrigated 5313.05

Total population served 151,818

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>358,349</u>
100-3	Construction Work in Progress	\$	<u>4,091,484</u>
241	Advances for Construction	\$	<u>58,239,041</u>
265	Contributions in Aid of Construction	\$	<u>27,635,227</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon 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 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, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 25, 2024
Date

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