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2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

\_\_\_\_\_  
Selma

Location:

\_\_\_\_\_  
Selma

(TOWN OR CITY)

\_\_\_\_\_  
Fresno

(COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2024

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025**

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2025** with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	41,516	258,938	(41,516)	-	\$ 258,938
5		Total Intangible Plant	\$ 41,516	\$ 258,938	\$ (41,516)	\$ -	\$ 258,938
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 567,404	\$ -	\$ -	\$ -	\$ 567,404
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,599,260	-	-	-	\$ 1,599,260
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,599,260	\$ -	\$ -	\$ -	\$ 1,599,260
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	2,147,990	175,085	-	-	\$ 2,323,075
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,750,277	843,589	(52,546)	-	\$ 5,541,321
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 6,898,268	\$ 1,018,674	\$ (52,546)	\$ -	\$ 7,864,396
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	689,563	156,771	-	-	\$ 846,334
30	332	Water Treatment Equipment	1,854,739	1,246,540	(104,953)	-	\$ 2,996,325
31		Total Water Treatment Plant	\$ 2,544,302	\$ 1,403,311	\$ (104,953)	\$ -	\$ 3,842,660

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
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)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	296,826	-	-	-	\$ 296,826
34	342	Reservoirs and Tanks	1,392,260	-	-	-	\$ 1,392,260
35	343	Transmission and Distribution Mains	16,422,981	428,959	(13,258)	-	\$ 16,838,682
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	12,819,149	1,658,058	(9,086)	-	\$ 14,468,121
38	346	Meters	1,423,910	141,378	-	-	\$ 1,565,288
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,189,963	399,373	-	-	\$ 3,589,337
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 35,545,089	\$ 2,627,768	\$ (22,344)	\$ -	\$ 38,150,513
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	575,702	-	-	-	\$ 575,702
46	372	Office Furniture and Equipment	79,845	10,207	-	-	\$ 90,053
47	373	Transportation Equipment	364,275	-	-	-	\$ 364,275
48	374	Stores Equipment	34,100	-	-	-	\$ 34,100
49	375	Laboratory Equipment	4,514	6,227	(1,005)	-	\$ 9,737
50	376	Communication Equipment	31,598	-	(1,122)	-	\$ 30,476
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	168,807	4,370	-	-	\$ 173,177
53	379	Other General Plant	6,594	-	-	-	\$ 6,594
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,265,435	\$ 20,804	\$ (2,127)	\$ -	\$ 1,284,113
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	2,045,314	109,183	(31,710)	-	2,122,787
60		Total Undistributed Items	\$ 2,045,314	\$ 109,183	\$ (31,710)	\$ -	\$ 2,122,787
61		Total Utility Plant in Service	\$ 50,506,588	\$ 5,438,678	\$ (255,196)	\$ -	\$ 55,690,070

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
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 <sup>1</sup> (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 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$53,567,283	\$48,461,273
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$2,123,180	\$2,045,707
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$55,690,463</b>	<b>\$50,506,981</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$18,034,282	\$16,718,719
10		General Office Prorate	\$1,084,917	\$928,058
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$19,119,199</b>	<b>\$17,646,777</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$4,271,963	\$3,972,637
14		Deferred Investment Tax Credit	\$17,147	\$17,555
15		Other Reserves (General Office Prorate)	\$118,073	\$135,399
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$4,407,184</b>	<b>\$4,125,591</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$4,328,497	\$3,953,748
19		Advances for Construction	\$3,353,904	\$3,152,616
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$7,682,401</b>	<b>\$7,106,364</b>
22		<b>Add Materials and Supplies</b>	<b>\$596,268</b>	<b>\$636,332</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$94,065</b>	<b>\$116,248</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$734,389</b>	<b>\$704,340</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$25,812,336</b>	<b>\$22,968,921</b>

**Notes:**

**1 Cal Water does not include CWIP in rate base.**

		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,812,291	\$3,678,373
29		Purchased Power & Commodity for Resale*	\$655,106	\$660,979
30		Meter Revenues: Bimonthly Billing	\$1,075,336	\$870,413
31		Other Revenues: Flat Rate Monthly Billing	\$8,953	\$9,917
32		Total Revenues (=Line 30 + Line 31)	\$1,084,288	\$880,331
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.83%	1.13%
34		5/24 x Line 25 x (100% - Line 33)	\$787,670	\$757,695
35		1/24 x Line 28 x Line 33	\$1,312	\$1,727
36		1/12 x Line 29	\$54,592	\$55,082
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$734,389	\$704,340
		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	17,583,560.07	30,758.34	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,702,629.21				
4	(b) Charged to Account 504		22,646.62			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,642.73				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$1,704,271.94	\$22,646.62	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	210,128.22	32,850.04			
13	(b) Cost of removal	14,751.79				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	224,880.01	32,850.04	0.00	0.00	0.00
16	Balance in reserve at end of year	19,062,952.00	20,554.92	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	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

**SCHEDULE A-5a**  
**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Selma Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	976,846.72	66,209.40	-	-	1,043,056.12
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	976,846.72	66,209.40	-	-	1,043,056.12
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	1,339,316.48	104,890.68	-	-	1,444,207.16
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,395,347.24	143,458.32	(52,546.02)	(312.06)	1,485,947.48
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,734,663.72	248,349.00	(52,546.02)	(312.06)	2,930,154.64
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	67,596.96	17,859.72	-	-	85,456.68
21	332	Water Treatment Equipment	377,109.92	47,878.20	(104,953.03)	-	320,035.09
22		Total Water Treatment Plant	444,706.88	65,737.92	(104,953.03)	-	405,491.77
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	23,245.87	(2,158.32)	-	-	21,087.55
26	342	Reservoirs and Tanks	527,942.98	37,730.28	-	-	565,673.26
27	343	Transmission and Distribution Mains	5,367,496.24	412,521.96	(13,258.12)	-	5,766,760.08
28	344	Fire Mains	-	-	-	-	-
29	345	Services	4,630,117.69	524,762.16	(9,086.13)	(14,439.73)	5,131,353.99
30	346	Meters	450,496.39	44,121.00	-	-	494,617.39
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	960,482.81	66,032.40	-	-	1,026,515.21
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	11,959,781.98	1,083,009.48	(22,344.25)	(14,439.73)	13,006,007.48
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	267,744.05	15,230.04	-	-	282,974.09
38	372	Office Furniture and Equipment	70,920.34	4,119.96	-	-	75,040.30
39	373	Transportation Equipment	141,968.40	27,575.64	-	-	169,544.04
40	374	Stores Equipment	27,995.07	600.12	-	-	28,595.19
41	375	Laboratory Equipment	2,465.87	219.84	(1,004.63)	-	1,681.08
42	376	Communication Equipment	33,967.42	(859.44)	(1,121.88)	-	31,986.10
43	377	Power Operated Equipment	(193.58)	-	-	-	(193.58)
44	378	Tools, Shop and Garage Equipment	22,736.58	11,175.00	-	-	33,911.58
45	379	Other General Plant	4,432.38	286.20	-	-	4,718.58
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	572,036.53	58,347.36	(2,126.51)	-	628,257.38
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	895,524.24	180,976.05	(28,158.41)	1,642.73	1,049,984.61
49		Total	17,583,560.07	1,702,629.21	(210,128.22)	(13,109.06)	19,062,952.00



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	4,179,739	3,728,380	\$451,359
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,248,588	1,080,241	\$168,347
6		601-3 Industrial Sales	72,371	58,368	\$14,004
7		601-4 Sales to Public Authorities	391,781	348,520	\$43,261
8		Sub-total	\$ 5,892,479	\$ 5,215,509	\$676,971
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	157	(\$157)
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	\$ -	\$ 157	(\$157)
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	69,919	64,594	\$5,326
21	605	Public Fire Protection Service	9,869	8,784	\$1,085
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	383,140	41,831	\$341,308
26		Sub-total	\$ 462,928	\$ 115,209	\$347,719
27		Total Water Service Revenues	\$ 6,355,407	\$ 5,330,875	\$1,024,533
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	171,886	(16,085)	\$187,971
30	611	Miscellaneous Service Revenues	8,495	8,540	(\$45)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	23,656	18,157	\$5,500
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 204,037	\$ 10,611	\$193,426
36	501	Total operating revenues	\$ 6,559,445	\$ 5,341,486	\$1,217,958

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		1,276	2,724	\$ (1,448)
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		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	1,053	\$ (1,053)
19		<b>Total source of supply expense</b>				\$ 1,276	\$ 3,776	\$ (2,500)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		111,339	107,471	\$ 3,868
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			(44)	1,243	\$ (1,288)
27	724	Pumping labor and expenses	A	B		1,686	-	\$ 1,686
28	725	Miscellaneous expenses	A			102,676	81,436	\$ 21,241
29	726	Fuel or power purchased for pumping	A	B	C	662,265	665,945	\$ (3,681)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		19,664	23,665	\$ (4,001)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		13,380	12,160	\$ 1,220
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		51,665	45,859	\$ 5,805
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 962,629	\$ 937,779	\$ 24,851

## 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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		8,769	9,345	\$ (576)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			40,337	28,570	\$ 11,767
43	743	Miscellaneous expenses	A	B		11,221	22,803	\$ (11,582)
44	744	Chemicals and filtering materials	A	B		51,813	29,090	\$ 22,723
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	415	\$ (415)
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		4,513	5,573	\$ (1,060)
50		<b>Total water treatment expenses</b>				\$ 116,654	\$ 95,795	\$ 20,858
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		144,856	135,039	\$ 9,817
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			(99)	2,079	\$ (2,178)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			17,831	17,422	\$ 408
58	754	Meter expenses	A			3,526	6,784	\$ (3,258)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			67,468	62,889	\$ 4,579
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		10,164	26,468	\$ (16,304)
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	19,345	\$ -
66	761	Maintenance of trans. and distribution mains	A			41,787	14,682	\$ 27,105
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			23,354	18,191	\$ 5,164
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(4,943)	2,291	\$ (7,234)
72	765	Maintenance of hydrants	A			12,211	14,033	\$ (1,822)
73	766	Maintenance of miscellaneous plant	A			1,421	-	\$ 1,421
74		<b>Total transmission and distribution expenses</b>				\$ 336,920	\$ 319,223	\$ 17,698

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Selma

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		146,269	155,880	\$ (9,611)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		9,670	8,560	\$ 1,109
80	773	Customer records and collection expenses	A			57,445	80,529	\$ (23,084)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			316,203	284,933	\$ 31,271
83	775	Uncollectible accounts	A	B	C	17,050	8,413	\$ 8,636
84		<b>Total customer account expenses</b>				<b>\$ 546,637</b>	<b>\$ 538,315</b>	<b>\$ 8,322</b>
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	31,849	46,197	\$ (14,348)
101	792	Office supplies and other expenses	A	B	C	18,547	25,760	\$ (7,213)
102	793	Property insurance	A			96	-	\$ 96
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			12,900	11,563	\$ 1,337
105	795	Employees' pensions and benefits	A	B	C	312,691	328,796	\$ (16,105)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			458	500	\$ (42)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,243,559	1,228,072	\$ 15,486
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	16,199	20,727	\$ (4,528)
114		<b>Total administrative and general expenses</b>				<b>\$ 1,636,298</b>	<b>\$ 1,661,614</b>	<b>\$ (25,316)</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	42,991	42,991	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(293,005)	(284,038)	\$ (8,967)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ (250,013)</b>	<b>\$ (241,047)</b>	<b>\$ (8,967)</b>
121		<b>Total operating expenses</b>				<b>\$ 3,350,401</b>	<b>\$ 3,315,456</b>	<b>\$ 34,945</b>

**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	\$ 388,732.52	\$ 388,732.52			
2	California corporate franchise taxes	\$ 75,812.57	\$ 75,812.57			
3	Property taxes	\$ 285,050.56	\$ 285,050.56			
4	Other taxes	\$ 212,315.05	\$ 212,315.05			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 961,910.70	\$ 961,910.70	\$ -	\$ -	\$ -

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

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

  

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)			
6	004-3	N/S Of Tucker St. +/- 100' E/O Orange St.	1010024-001	unk	82	650	0		
7	006-1	S/S Of Wilson St. +/- 75' N/O Nebraska Ave.	1010024-004	14"	77	700	102		
8	007-1	S/W Corner Of Stillman Street & Orange	1010024-005	14"	73	550	0		
9	008-1	E/S Of McCall +/- 100' N/O Todd St.	1010024-007	12"	85	550	0		
10	011-1	N/O Of Aspen Street @ 'D' Street	1010024-010	16/12"	78	750	0		
11	012-1	E/S Of Mitchell Ave., +/- 200' S/O Nebraska Ave.	1010024-011	16"	83	1200	0		
12	013-2	N/E Corner Of Wright Avenue & Goldbridge Drive.	1010024-013	30/14"	88	950	339		
13	014-1	W/S Of Mitchell Avenue @ Dennis Street.	1010024-014	30/16"	86	600	218		
14	015-1	S/W Corner Of Floral Avenue & West Front Street.	1010024-016	30/16"	85	1000	0		
15	016-3	W/S Of Leonard Avenue @ Ostler Avenue.	1010024-018	30/16"	89	1000	410		
16	017-2	E/O Shaft Avenue - N/O Dinuba Avenue	1010024-038	16	108	2000	653		
17	018-1	1161 Mill Street - Lot 21	1010024-021	30/16"	88	n/a	296		
18	019-1	S/S Of Young Street., +/- 200' W/O North Street	1010024-022	16"	77	1300	413		
19	020-1	3185 Stillman Street, +/- 1,200' W/O Highland Avenue.	1010024-023	16	103	1200	516		
20	022-1	3825 Orange Avenue & Dinuba	1010024-036	16	85	1600	786		
21	010-1	n/a	1010024-009	n/a	n/a	n/a	0		

  

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

  

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

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	2,000,000	
12	Concrete			
13	Total	2	2,000,000	

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

Selma

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	-		-	35,366		9,394	7,907
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		71,704	79,488
19	Welded steel									
20	Wood									
21	Other	-	-	3,041	-	103	6,552		40,850	139,116
22	Total	-	-	3,041	-	103	64,582	-	121,948	226,511

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	960	-	-		-		-	53,627
24	Cast Iron (cement lined)									-
25	Concrete	-			-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	14,622	-	-	-	-	-	-	188,478
31	Welded steel									-
32	Wood									-
33	Other	-	47,461	60	398	-	-	4,827	-	242,408
34	Total	-	63,043	60	398	-	-	4,827	-	484,513

**SCHEDULE D-4**  
**Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	5,802	5,829	0	0
Commercial	465	469	0	0
Industrial	19	19	0	0
Public authorities	117	117	0	0
Irrigation	22	20	0	0
Other (speci Multiple Residence	1,121	1,121	0	0
Agriculture	0	0	0	0
Subtotal	7,546	7,575	0	0
Private fire connections	0	0	103	106
Public fire hydrants	0	0	668	672
Total	7,546	7,575	771	778

**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	5,479	5,350
3/4 - in		
1 - in	2,097	852
1 1/4 - in		
1 1/2 - in	72	69
2 - in	228	205
2 1/2 - in		
3 - in	41	31
4 - in	11	10
6 - in	4	4
8 - in	1	1
10 - in		
12 - in		
Other		
Total	7,933	6,522

**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 . . . . .	1
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	

B. Number of Meters in Service Since Last Test

1. Ten years or less . . . . .	5,253
2. More than 10, but less than 15 years . . . . .	1,491
3. More than 15 years . . . . .	1,189



### SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)<sup>1</sup>**  
**Selma - 117**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	68	59	61	68	93	138	166	653
Commercial	12	10	10	13	16	20	24	105
Industrial	1	0	1	0	2	2	3	9
Public authorities	5	4	4	5	7	13	15	52
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	1	0	3	0	1	5
								-
Total	86	73	78	86	119	174	209	825
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	144	145	117	99	75	580	1,233	1,188
Commercial	22	24	21	19	14	99	204	193
Industrial	2	3	2	1	1	10	18	15
Public authorities	15	16	13	9	8	61	114	107
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	6	-	0	-	1	7	12	7
						-	-	
Total	189	188	153	128	99	757	1,582	1,510

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

Total acres irrigated 758.34

Total population served 26,517

## 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	\$ 584,106
100-3	Construction Work in Progress	\$ 1,509,789
241	Advances for Construction	\$ 3,353,904
265	Contributions in Aid of Construction	\$ 4,330,466

## DECLARATION

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

I, the undersigned

Tom Scanlon for Mike Andrada

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, 2024 through December 31, 2024.

Corporate Controller & Principal Accounting Officer

Title (Please Print)

  
Signature

408-367-8521

Telephone Number

April 25, 2025

Date

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