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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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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, 2026** 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, 2025 through December 31, 2025. 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	713,924	315,558	-	-	\$ 1,029,481
5		Total Intangible Plant	\$ 716,801	\$ 315,558	\$ -	\$ -	\$ 1,032,359
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,556,786	\$ 732,349	\$ -	\$ -	\$ 3,289,135
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	7,769,451	353,331	(30,851)	-	\$ 8,091,931
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 7,769,451	\$ 353,331	\$ (30,851)	\$ -	\$ 8,091,931
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	9,361,510	363,942	(10,037)	-	\$ 9,715,415
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	22,840,397	5,646,276	(248,276)	-	\$ 28,238,397
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 32,201,907	\$ 6,010,217	\$ (258,312)	\$ -	\$ 37,953,812
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,997,222	1,152,129	(22,301)	-	\$ 6,127,050
30	332	Water Treatment Equipment	15,122,551	2,926,801	(192,081)	-	\$ 17,857,271
31		Total Water Treatment Plant	\$ 20,119,773	\$ 4,078,930	\$ (214,381)	\$ -	\$ 23,984,321

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	612,350	15,517	-	-	\$ 627,866
34	342	Reservoirs and Tanks	4,938,063	10,057	-	-	\$ 4,948,121
35	343	Transmission and Distribution Mains	118,105,857	6,735,875	(23,605)	-	\$ 124,818,128
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	81,889,394	9,654,929	(169,359)	-	\$ 91,374,963
38	346	Meters	12,071,228	713,994	-	-	\$ 12,785,222
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	17,434,920	1,228,006	(17,199)	-	\$ 18,645,727
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 235,051,812	\$ 18,358,378	\$ (210,163)	\$ -	\$ 253,200,027
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,493,278	105,318	(1,327)	-	\$ 2,597,269
46	372	Office Furniture and Equipment	287,088	-	(5,729)	-	\$ 281,359
47	373	Transportation Equipment	2,024,945	300,379	(386,560)	-	\$ 1,938,763
48	374	Stores Equipment	39,242	-	-	-	\$ 39,242
49	375	Laboratory Equipment	726	-	-	-	\$ 726
50	376	Communication Equipment	38,234	-	(6,731)	-	\$ 31,503
51	377	Power Operated Equipment	34,653	-	-	-	\$ 34,653
52	378	Tools, Shop and Garage Equipment	949,829	30,746	(34,747)	-	\$ 945,829
53	379	Other General Plant	3,432	-	-	-	\$ 3,432
**	380	Leased Property	1,225,746	-	-	(746)	\$ 1,225,000
54		Total General Plant	\$ 7,097,174	\$ 436,443	\$ (435,095)	\$ (746)	\$ 7,097,776
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	13,451,419	2,108,536	(692,264)	(11,350)	\$ 14,856,341
60		Total Undistributed Items	\$ 13,451,419	\$ 2,108,536	\$ (692,264)	\$ (11,350)	\$ 14,856,341
61		Total Utility Plant in Service	\$ 318,965,123	\$ 32,393,743	\$ (1,841,066)	\$ (12,096)	\$ 349,505,703

*** Allocated assets are re-distributed annually based on the current year's corporate four-factor allocation rates.

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$334,649,362	\$305,513,704
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$14,780,709	\$13,382,939
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)	\$349,430,071	\$318,896,643
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$113,290,379	\$105,767,058
10		General Office Prorate	\$7,375,452	\$6,839,772
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$120,665,831	\$112,606,831
12		Less Other Reserves		
13		Deferred Income Taxes	\$23,489,602	\$21,609,633
14		Deferred Investment Tax Credit	\$77,900	\$79,253
15		Other Reserves (General Office Prorate)	\$635,703	\$744,384
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$24,203,205	\$22,433,270
17		Less Adjustments		
18		Contributions in Aid of Construction	\$28,981,475	\$28,873,959
19		Advances for Construction	\$62,217,937	\$61,079,958
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$91,199,413	\$89,953,917
22		Add Materials and Supplies	\$1,137,981	\$1,187,655
23		Add Working Capital (Tank Painting)	-\$236,084	-\$236,600
24		Add Working Cash (=Line 37)	\$4,321,879	\$4,119,338
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$118,821,483	\$99,209,617
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	\$21,829,455	\$20,838,532
29		Purchased Power & Commodity for Resale*	\$2,201,530	\$2,170,594
30		Meter Revenues: Bimonthly Billing	\$5,974,306	\$5,805,433
31		Other Revenues: Flat Rate Monthly Billing	\$70,551	\$69,592
32		Total Revenues (=Line 30 + Line 31)	\$6,044,857	\$5,875,025
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.17%	1.18%
34		5/24 x Line 25 x (100% - Line 33)	\$4,494,725	\$4,289,936
35		1/24 x Line 28 x Line 33	\$10,616	\$10,285
36		1/12 x Line 29	\$183,461	\$180,883
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$4,321,879	\$4,119,338
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Visalia

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	111,887,343.20	532,392.89	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	11,148,970.43				
4	(b) Charged to Account 504		51,512.63			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	67,664.16				
9	(g) All other credits ¹					
10	Total credits	\$11,216,634.59	\$51,512.63	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	3,065,329.49				
13	(b) Cost of removal	178,813.29				
14	(c) All other debits ¹	1,530.82				
15	Total debits	3,245,673.60	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	119,858,304.19	583,905.52	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)
I. SOURCE OF SUPPLY PLANT							
1							
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	4,605,098.95	324,763.08	(30,851.00)	-	4,899,011.03
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,614,123.95	324,763.08	(30,851.00)	-	4,908,036.03
10							
11							
II. PUMPING PLANT							
12	321	Structures and Improvements	5,058,514.49	473,457.84	(10,036.52)	-	5,521,935.81
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	5,258,200.17	687,496.08	(248,275.63)	(30,533.30)	5,666,887.32
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	10,316,714.66	1,160,953.92	(258,312.15)	(30,533.30)	11,188,823.13
18							
19							
III. WATER TREATMENT PLANT							
20	331	Structures and Improvements	675,633.54	127,429.20	(22,300.72)	-	780,762.02
21	332	Water Treatment Equipment	918,225.99	460,467.36	(192,080.61)	(222.78)	1,186,389.96
22		Total Water Treatment Plant	1,593,859.53	587,896.56	(214,381.33)	(222.78)	1,967,151.98
23							
24							
IV. TRANS. AND DIST. PLANT							
25	341	Structures and Improvements	11,783.06	13,801.44	-	-	25,584.50
26	342	Reservoirs and Tanks	1,408,169.04	173,292.12	-	-	1,581,461.16
27	343	Transmission and Distribution Mains	41,695,178.78	3,037,602.36	(23,604.70)	(73,445.25)	44,635,731.19
28	344	Fire Mains	-	-	-	-	-
29	345	Services	33,016,757.22	3,267,386.76	(169,359.08)	(23,441.54)	36,091,343.36
30	346	Meters	4,290,858.05	381,882.60	-	-	4,672,740.65
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	4,545,869.99	183,066.60	(17,199.35)	(51,170.42)	4,660,566.82
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	84,968,616.14	7,057,031.88	(210,163.13)	(148,057.21)	91,667,427.68
35							
36							
V. GENERAL PLANT							
37	371	Structures and Improvements	1,425,234.31	69,016.08	(1,327.42)	-	1,492,922.97
38	372	Office Furniture and Equipment	224,056.33	18,399.24	(5,729.03)	-	236,726.54
39	373	Transportation Equipment	1,280,917.16	73,302.96	(386,560.25)	59,679.51	1,027,339.38
40	374	Stores Equipment	21,425.13	1,589.28	-	-	23,014.41
41	375	Laboratory Equipment	835.85	114.84	-	-	950.69
42	376	Communication Equipment	4,748.56	1,277.04	(6,731.28)	-	(705.68)
43	377	Power Operated Equipment	5,857.17	925.44	-	-	6,782.61
44	378	Tools, Shop and Garage Equipment	161,161.18	53,950.32	(34,746.61)	1,705.55	182,070.44
45	379	Other General Plant	3,503.86	120.48	-	-	3,624.34
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,127,739.55	218,695.68	(435,094.59)	61,385.06	2,972,725.70
***	380	Leased Property	612,873.00	612,872.89	(1,225,745.89)	-	0.00
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	6,653,416.37	1,186,756.42	(690,781.40)	4,748.28	7,154,139.67
49		Total	111,887,343.20	11,148,970.43	(3,065,329.49)	(112,679.95)	119,858,304.19

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	22,770,423	21,256,239	\$1,514,184
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	8,678,392	8,019,680	\$658,712
6		601-3 Industrial Sales	397,405	379,860	\$17,545
7		601-4 Sales to Public Authorities	3,024,619	2,677,496	\$347,123
8		Sub-total	\$ 34,870,838	\$ 32,333,274	\$2,537,564
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	590,458	564,597	\$25,861
21	605	Public Fire Protection Service	65,492	62,756	\$2,737
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	251,407	1,341,938	(\$1,090,531)
26		Sub-total	\$ 907,357	\$ 1,969,290	(\$1,061,933)
27		Total Water Service Revenues	\$ 35,778,196	\$ 34,302,565	\$1,475,631
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	724,871	1,241,564	(\$516,693)
30	611	Miscellaneous Service Revenues	57,290	40,970	\$16,320
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	132,093	82,612	\$49,481
34	615	Recycled Water Revenues	-	(10)	\$10
35		Total Other Water Revenues	\$ 914,254	\$ 1,365,136	(\$450,882)
36	501	Total operating revenues	\$ 36,692,449	\$ 35,667,700	\$1,024,749

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		20,351	18,617	\$ 1,734
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		1,384	1,739	\$ (356)
6	703	Miscellaneous expenses	A			574,908	580,995	\$ (6,088)
7	704	Purchased water	A	B	C	3,174	1,213	\$ 1,961
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		252	810	\$ (558)
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		1,752	-	\$ 1,752
19		Total source of supply expense				\$ 601,820	\$ 603,375	\$ (1,555)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		744,683	768,911	\$ (24,227)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	87	\$ (87)
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		11,072	4,652	\$ 6,420
28	725	Miscellaneous expenses	A			248,222	221,018	\$ 27,203
						4,119	2,855	
						2,198,399	2,170,594	
29	726	Fuel or power purchased for pumping	A	B	C	2,202,518	2,173,449	\$ 29,070
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		160,458	162,207	\$ (1,750)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		37,813	3,908	\$ 33,905
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		153,213	246,930	\$ (93,717)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 3,557,980	\$ 3,581,162	\$ (23,182)

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	148,406	125,966	\$ 22,440	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		274,844	310,252	\$ (35,408)	
43	743	Miscellaneous expenses	A	B	116,126	92,986	\$ 23,140	
44	744	Chemicals and filtering materials	A	B	397,535	357,009	\$ 40,527	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	1,952	1,896	\$ 56	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	118,841	82,439	\$ 36,402	
50		Total water treatment expenses			\$ 1,057,703	\$ 970,547	\$ 87,156	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	748,965	930,699	\$ (181,734)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	185	\$ (185)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		98,570	108,736	\$ (10,167)	
58	754	Meter expenses	A		9,808	27,878	\$ (18,070)	
59	755	Customer installations expenses	A		2,754	13	\$ 2,741	
60	756	Miscellaneous expenses	A		573,920	498,716	\$ 75,204	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	437,402	227,293	\$ 210,109	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	135,309	10,047	\$ 125,261	
66	761	Maintenance of trans. and distribution mains	A		23,153	9,858	\$ 13,295	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		51,039	52,672	\$ (1,633)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		26,210	30,877	\$ (4,667)	
72	765	Maintenance of hydrants	A		-	46	\$ (46)	
73	766	Maintenance of miscellaneous plant	A		126	307	\$ (181)	
74		Total transmission and distribution expenses			\$ 2,107,255	\$ 1,897,327	\$ 209,928	

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	845,345	790,828	\$ 54,517	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	19,679	462	\$ 19,217	
80	773	Customer records and collection expenses	A		299,500	288,571	\$ 10,929	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,875,707	1,901,181	\$ (25,474)	
83	775	Uncollectible accounts	A	B	249,045	61,781	\$ 187,264	
84		Total customer account expenses			\$ 3,289,276	\$ 3,042,822	\$ 246,454	
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	150,220	116,349	\$ 33,871	
101	792	Office supplies and other expenses	A	B	80,708	71,645	\$ 9,063	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		95,095	85,114	\$ 9,981	
105	795	Employees' pensions and benefits	A	B	1,917,643	1,969,654	\$ (52,011)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		(14,830)	2,453	\$ (17,283)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		8,108,462	7,480,347	\$ 628,115	
112		Maintenance						
113	805	Maintenance of general plant	A	B	139,298	138,529	\$ 769	
114		Total administrative and general expenses			\$ 10,476,596	\$ 9,864,092	\$ 612,505	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	-	1,619	\$ (1,619)	
118	812	Administrative expenses transferred - Cr.	A	B	(94,065)	(92,440)	\$ (1,624)	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ (94,065)	\$ (90,821)	\$ (3,244)	
121		Total operating expenses			\$ 20,996,566	\$ 19,868,503	\$ 1,128,062	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Visalia Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 1,377,531.31	\$ 1,377,531.31			
2	California corporate franchise taxes	\$ (53,751.40)	\$ (53,751.40)			
3	Property taxes	\$ 780,674.63	\$ 780,674.63			
4	Other taxes	\$ 550,306.81	\$ 550,306.81			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,654,761.35	\$ 2,654,761.35	\$ -	\$ -	\$ -

SCHEDULE D-1 Sources of Supply and Water Developed										
Line No.	Diverted into*	STREAMS		FLOW IN(Unit) ²				Annual Quantities Diverted(Unit) ²	Remarks	
		From Stream or Creek (Name)	Location of Diversion Point	Priority	Right	Diversion				
						Claim	Capacity			Max.
1	n/a									
2										
3										
4										
5										
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks		
									WELLS	
6	003-3	1040 N. Court Street - N.E. 4th Ave.	5410016-003	14"		700	0			
7	006-2	811 W. Kawah Avenue Between Jacob & Conyer Streets	5410016-008	18"		800	0			
8	007-1	1009 E. Acoquia Ave. In Alley X-St. Bradley	5410016-010	14"		700	557			
9	009-1	1720 W. Houston Ave. X-St Central	5410016-012	18"		500	0			
10	011-2	901 S. Tipton Street X-St Sequoia Avenue	5410016-014	30"16"		525	539			
11	012-1	544 E. Roosevelt Avenue X-St Santa Fe	5410016-015	18"10"		600	527			
12	013-1	1718 W. Tulare Avenue & Bonnie Street	5410016-016	10"10"		450	342			
13	014-1	1420 W. Goshen Avenue X-St Rhoad	5410016-017	16"10"		700	0			
14	015-1	2620 E. Mineral King Avenue X-St Louvers Lane	5410016-018	16"		500	141			
15	016-2	1801 W. Main Street X-St Elm Street	5410016-154	16		1500	2074			
16	017-1	1352 S. Giddings Avenue X-St Howard Avenue	5410016-021	20"16"		700	0			
17	018-1	1927 S. Woodland Drive X-St Vassar	5410016-022	20"16"14"		1000	0			
18	019-1	2232 S. Santa Fe Street X-St N. Road	5410016-023	20"16"		800	532			
19	020-1	2631 W. Prospect Ave. & Cooper St	5410016-024	20"16"		800	560			
20	022-1	199 N. Vista Drive X-St Stapp	5410016-026	20"16"		850	313			
21	023-1	1920 W. Ashland Avenue X-St Mooney	5410016-027	20"16"		800	531			
22	024-1	1398 E. Douglas Avenue & Enos Street	5410016-028	18"		850	383			
23	025-1	818 S. Demaree X-St Colby Avenue	5410016-029	20"16"		500	166			
24	026-1	3117 W. Whitney Avenue X-St Redwood St.	5410016-030	302		800	348			
25	027-1	711 W. Cambridge Drive X-St Conyer	5410016-031	24"20"16"		1000	701			
26	030-1	120 N. Cain Street X-St Main Street	5410016-035	30"16"		800	608			
27	031-1	1701 W. Dorothea Avenue @ Dumasboro Street	5410016-036	14"12"		300	106			
28	032-1	2620 S. Woodland Street @ Country Avenue	5410016-037	30"16"		600	0			
29	033-1	n/a	5410016-177	n/a		N/A	0			
30	033-2	n/a	5410016-178	n/a		N/A	61			
31	034-1	321 W. Caldwell X-St West Street	5410016-040	30"16"		750	710			
32	035-1	324 W. Babcock Avenue X-St Ferguson	5410016-043	16"30"		575	431			
33	037-1	3209 Borderlinks Drive X-St Lombard	5410016-044	30"16"		500	290			
34	038-1	131 N. Akers Street X-St Hilldale Avenue	5410016-045	30"16"		700	480			
35	039-1	1611 S. Crenshaw Street @ Feenster Avenue	5410016-046	30"16"		750	0			
36	040-1	1622 S. Demaree Street X-St Parkway Ave	5410016-047	30"16"		600	98			
37	041-1	2317 W. Dorothea Avenue X-St Galtee Street	5410016-048	30"16"		1100	663			
38	042-1	n/a	5410016-179	n/a		N/A	783			
39	043-1	2933 S. Bolinger Street X-St Lavada Avenue	5410016-050	10"		350	0			
40	044-1	Carleton Avenue & Farney Road X-St Ave 261	5410016-051	12"		450	0			
41	044-2	Carleton Avenue & Farney Road X-St Ave 261	5410016-052	12"		340	0			
42	045-1	850 W. Whitelake Avenue & Jacob Street	5410016-053	30"16"		860	245			
43	046-1	4020 W. Nicolas Avenue X-St Chirooth	5410016-054	30"16"		850	450			
44	047-1	3636 W. Sunnydale Avenue X-St Demaree	5410016-055	30"16"		700	158			
45	048-1	2031 W. Vine Street X-St N. Mooney	5410016-056	30"16"		1000	840			
46	049-1	1925 S. Preston Road X-St Vassar Avenue	5410016-057	30"16"		1000	540			
47	050-1	1809 N. Maple Street @ Magnolia Court	5410016-058	30"16"		1000	571			
48	051-1	5501 W. Harter Avenue @ Teddy Street	5410016-059	30"16"		550	96			
49	052-1	6550 S. Mooney Blvd. - 400' N/O Avenue 264	5410016-060	30"16"		350	165			
50	053-1	1469 Woodville Court X-St Buena Vista	5410016-061	30"16"		575	655			
51	054-1	n/a	5410016-062	n/a		N/A	0			
52	055-2	2831 W. Packwood & County Center	5410016-166	16 x 5'16"		1300	982			
53	056-1	516 E. Buena Vista Avenue X-St Liberty	5410016-064	30"16"		400	408			
54	057-1	1440 S. Preston Road @ Feenster Court	5410016-065	12"		400	0			
55	057-2	1440 S. Preston Road @ Feenster Court	5410016-066	12"		400	0			
56	058-1	1301 S. Irma St/Reet X-St Iris	5410016-067	12"		300	73			
57	060-1	n/a	5410016-159	n/a		N/A	86			
58	061-1	4900 W. Victor Court X-St Crenshaw	5410016-069	30"16"		940	319			
59	062-1	2520 E. Paradise Avenue @ Spruce Street	5410016-070	30"16"		1200	787			
60	063-1	12739 Avenue 320 X-St Sierra View Road	5410016-150	12"		400	0			
61	063-2	12739 Avenue 320 X-St Sierra View Road	5410016-151	12"10"		400	0			
62	064-1	1216 N. Alwood Street & Douglas Avenue	5410016-081	30"16"		900	356			
63	065-1	n/a	5410016-072	n/a		N/A	0			
64	067-1	Camp Drive X-St Avenue 305	5410016-074	12"		400	0			
65	069-1	Road 68 X-St Avenue 304	5410016-076	14"		475	38			
66	070-1	6030 W. School Ct. X-St Tommy Street	5410016-080	30"16"		1100	340			
67	071-1	12421 Finden Avenue X-St Road 124	5410016-152	10		525	0			
68	071-2	n/a	5410016-153	n/a		N/A	0			
69	072-1	3011 E. Douglas Avenue @ Palm Street	5410016-089	36"16"		1000	1066			
70	073-1	1833 N. Shirk Street & Doe Avenue	5410016-084	14"		1200	0			
71	074-1	7749 W. Doe Avenue X-St Clancy Court	5410016-085	14"		450	0			
72	075-1	1500 N. Kelsey Street X-St Goshen	5410016-086	14"		725	0			
73	076-1	1520 N. Road 76 X-St Ostermann	5410016-093	14"		1000	0			
74	077-1	9445 Airport Drive @ Hanger Way	5410016-087	14"		1000	268			
75	078-1	3400 Walnut Ave X-St Simon	5410016-090	16"		275	1211			
76	079-1	2626 N. Mooney Drive X-St Wren Avenue	5410016-091	36"16"		1100	915			
77	080-1	6050 W. Monte Verde Avenue @ Lislemba Avenue	5410016-092	36"16"		900	274			
78	081-1	3818 E. 1st Court X-St Grand Street	5410016-093	36"16"		750	981			
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36"16"		950	483			
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"		1000	807			
81	087-1	329 N. Chirooth St. X-St School Ave	5410016-096	n/a		N/A	0			
82	090-1	2747 N. Conyer St. X-St Robin Ave	5410016-100	n/a		N/A	0			
83	091-1	618 W. Robin Ave. X-St Wilks St.	5410016-098	n/a		N/A	1376			
84	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16		875	0			
85	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5'16"		480	812			
86	094-1	2728 W. Roggin Avenue East Of County Center Drive	5410016-157	16		300	1178			
87	095-1	7805 Ave 312 (Roggin Avenue)	5410016-162	16"		1000	365			
88	096-1	9630 Avenue 312 (Roggin Avenue)	5410016-162	16		2000	0			
89	097-1	n/a	5410016-185	n/a		N/A	825			
90	200-1	13956 Avenue 228 X-St Road 130, Tulare	5410041-003	n/a		N/A	0			
91	201-1	22588 Road 130 X-St Avenue 226	5410041-002	12"		N/A	0			
92	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"		600	83			
93	300-1	1395 State Street, Porterville	5400935-001	n/a		N/A	0			
94	301-1	n/a	5400935-003	n/a		N/A	23			
Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks			
				Maximum	Minimum					
95	n/a									
96										
97										
98										
99										
Purchased Water for Resale										
100	Purchased from	n/a								
101	Annual quantities purchased				(Unit chosen) ²					
102										
103										

* State (dth), pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity used is 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

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

Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs			
Concrete			
Earth			
Wood			
B. Distribution reservoirs			
Concrete			
Earth			
Wood			
C. Tanks			
Wood			
Metal	6	3,800,000	
Concrete			
Total	6	3,800,000	

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		-	38,962		70,941	18,390
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	901	-	203						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		50	-	-	60,229		535,703	518,675
19	Welded steel									
20	Wood									
21	Other	69	-	7,004	-	35	26,127		347,691	1,086,418
22	Total	970	-	16,021	-	35	125,318	-	954,335	1,623,483

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	137,057
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							750		1,854
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	5,809	73,318	-	-	-	-	-	-	1,193,784
31	Welded steel									-
32	Wood									-
33	Other	7,767	388,136	3,471	28	-	-	-	-	1,866,746
34	Total	13,576	461,454	3,471	28	-	-	750	-	3,199,441

**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	42,888	43,300	0	0
Commercial	3,272	3,295	0	0
Industrial	64	64	0	0
Public authorities	938	936	0	0
Irrigation	81	99	0	0
Other (speci Multiple Reside	4,719	4,783	0	0
Agriculture	0		0	0
Subtotal	51,962	52,477	0	0
Private fire connections	0	0	797	811
Public fire hydrants	0	0	4,825	4,588
Total	51,962	52,477	5,622	5,399

**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	30,933	30,653
3/4 - in		
1 - in	15,756	15,479
1 1/4 - in		
1 1/2 - in	645	624
2 - in	1,706	1,622
2 1/2 - in		
3 - in	240	214
4 - in	58	56
6 - in	21	21
8 - in	11	11
10 - in		
12 - in		
Other		
Total	49,370	48,680

**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	_____ 38
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 17,452
2. More than 10, but less than 15 years	_____ 5,661
3. More than 15 years	_____ 26,193

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Visalia - 120**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	470	426	421	542	691	1,016	1,025	4,591
Commercial	143	133	132	160	180	237	253	1,239
Industrial	9	9	10	11	9	19	14	81
Public authorities	29	24	25	52	88	101	168	486
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	5	3	10	2	0	4	6	29
Total	656	595	599	767	968	1,377	1,465	6,427

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	1,087	1,036	827	634	510	4,093	8,684	8,809	
Commercial	268	274	243	186	160	1,132	2,371	2,449	
Industrial	12	21	18	24	17	92	173	175	
Public authorities	149	152	192	77	69	639	1,125	1,076	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	6	2	7	(0)	6	22	51	38	
Total	1,522	1,485	1,287	922	761	5,977	12,404	12,547	

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

Total acres irrigated 5,313.05

Total population served 154,376

End of Year Balances in Selected Accounts

Visalia

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

131	Materials and Supplies	<u>\$ 1,054,714.51</u>
100-3	Construction Work in Progress	<u>\$ (1,181,121.34)</u>
241	Advances for Construction	<u>\$ 62,217,937.28</u>
265	Contributions in Aid of Construction	<u>\$ 28,943,027.91</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 _____ 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, 2025 through December 31, 2025.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

April 25, 2026
Date

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