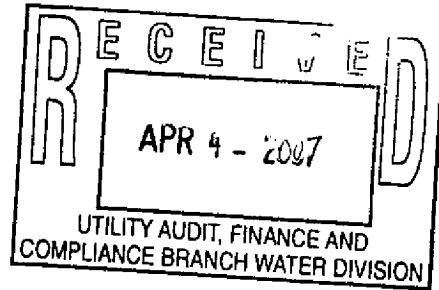


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2006
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Willows Location: Willows Glenn
(TOWN OR CITY) (County)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2006

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2007
(FILE TWO COPIES IF THREE RECEIVED)



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: WILLOWS

ANALYSIS OF UTILITY PLANT
December/31/2006

Page No. 21
 Run Date: 3/21/2007
 Run Time: 1:13:11 PM

ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	18,386.32				18,386.32
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00		-243.33	243.33	0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	203,763.53				203,763.53
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	203,763.53		-243.33	243.33	203,763.53
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	74,304.94	2,783.91		-243.33	76,845.52
3211	PAVEMENT	7,310.50	3,136.16			10,446.66
324	PUMPING EQUIPMENT	637,222.52	24,749.16	-23,362.73		638,608.95
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	718,837.96	30,669.23	-23,362.73	-243.33	725,901.13
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	10,409.84				10,409.84
332	WATER TREATMENT EQUIPMENT	20,259.01	105,635.22			125,894.23
	TOTAL WATER TREATMENT PLANT	30,668.85	105,635.22			136,304.07
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	10,066.12				10,066.12
3411	PAVEMENT	3,139.58				3,139.58
342	RESERVOIRS AND TANKS	36,575.65		-1,944.27		34,631.38
3421	TANK PAINTING	58,387.49				58,387.49
343	TRANS AND DIST MAINS	2,317,638.66	70,853.03	-180.90		2,388,310.79
344	FIRE MAINS	0.00				0.00
345	SERVICES	581,385.71	31,886.81	-79.87		613,192.65
346	METERS	184,964.60	17,723.02			202,687.62
348	HYDRANTS	333,547.19				333,547.19
	TOTAL TRANS AND DIST PLANT	3,525,705.00	120,462.86	-2,205.04		3,643,962.82
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	66,581.65				66,581.65
3711	PAVEMENT	1,674.88				1,674.88
3720	OFFICE FURNITURE AND EQUIPMENT	10,121.51	810.65	-930.68	465.34	10,466.82
3721	OFFICE EQUIPMENT - COMPUTERS	29,618.54				29,618.54
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	57,831.43	29,033.40			86,864.83
374	STORES EQUIPMENT	17,162.78				17,162.78
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	8,866.69				8,866.69
377	POWER OPERATED EQUIPMENT	3,226.52				3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	14,832.69	9,776.69			24,609.38
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	209,916.69	39,620.74	-930.68	465.34	249,072.09
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	205,777.17	27,272.98	-1,764.21	-513.19	230,772.75
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITE	205,825.82	27,272.98	-1,764.21	-513.19	230,821.40
	TOTAL UTILITY PLANT IN SERVICE	4,913,104.17	323,661.03	-28,505.99	-47.85	5,208,211.36

SCHEDULE A-3

WILLOWS

Depreciation and Amortization Reserves

2006

Line No.	Item (a)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	64,746.18				
			1,998,279.60	0.00	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	16,941.83				
			95,569.00				
4	b) Charged to account No. 265		8,527.00				
5	c) Charged to clearing accounts	(G)	1,672.42				
			11,225.00				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(1,088.93)				
			0.00	(B) 0.00			
8	Total Credits		132,846.32	0.00			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	1,764.20				
			26,276.44				
11	b) Cost of removal	(G)	0.00				
			5,124.73				
12	c) All other debits	(G)	636.14		(C) 0.00		
			(2,219.33)				
13	Total Debits		31,481.18			0.00	
14	Balances in reserves at end of year		2,164,390.92	0.00	0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized						
16	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation						
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:			196,506.00			
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	-243.33	0.00	0.00	0.00	-243.33
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	228,778.68	6,683.00	0.00	0.00	0.00	0.00	235,461.68
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	228,778.68	6,683.00	-243.33	0.00	0.00	0.00	235,218.35
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	58,325.35	2,155.00	0.00	0.00	0.00	0.00	60,480.35
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	269,095.20	20,264.00	-23,362.73	509.33	0.00	0.00	266,505.80
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	327,420.55	22,419.00	-23,362.73	509.33	0.00	0.00	326,986.15
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	5,195.31	356.00	0.00	0.00	0.00	0.00	5,551.31
3320 WATER TREATMENT EQUIPMENT	16,263.80	739.00	0.00	0.00	0.00	0.00	17,002.80
TOTAL WATER TREATMENT PLANT	21,459.11	1,095.00	0.00	0.00	0.00	0.00	22,554.11
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	784.00	392.00	0.00	0.00	0.00	0.00	1,176.00
3420 RESERVOIRS AND TANKS	26,640.82	1,709.00	-1,944.27	0.00	-594.33	0.00	25,811.22
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	795,305.71	36,850.00	-180.90	0.00	0.00	0.00	831,974.81
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	232,873.15	14,011.00	-79.87	0.00	-4,530.40	0.00	242,273.88
3460 METERS	48,443.08	4,698.00	0.00	1,710.00	0.00	0.00	54,851.08
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	133,556.46	7,538.00	0.00	0.00	0.00	0.00	141,094.46
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	1,237,603.22	65,198.00	-2,205.04	1,710.00	-5,124.73	0.00	1,297,181.45
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	35,884.18	2,252.00	0.00	0.00	0.00	0.00	38,136.18
3720 OFFICE FURNITURE AND EQUIP	42,284.21	888.00	-465.34	0.00	0.00	0.00	42,706.87
3721 OFFICE EQUIPMENT - COMPUTERS	8,819.00	2,598.00	0.00	0.00	0.00	0.00	11,417.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	57,271.12	11,225.00	0.00	0.00	0.00	0.00	68,496.12
3740 STORES EQUIPMENT	15,263.33	1,282.00	0.00	0.00	0.00	0.00	16,545.33
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	10,658.24	477.00	0.00	0.00	0.00	0.00	11,135.24
3770 POWER OPERATED EQUIPMENT	4,367.49	228.00	0.00	0.00	0.00	0.00	4,595.49
3780 TOOLS, SHOP AND GARAGE EQUIP	8,421.82	976.00	0.00	0.00	0.00	0.00	9,397.82
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	48.65	0.00	0.00	0.00	0.00	0.00	48.65
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	183,018.04	19,926.00	-465.34	0.00	0.00	0.00	202,478.70
GO PLANT ALLOCATION	64,746.18	17,525.32	-1,764.20	-69.69	0.00	-465.45	79,972.16
TOTAL DEPRECIATION	2,063,025.78	132,846.32	-28,040.64	2,149.64	-5,124.73	-465.45	2,164,390.92

WILLOWS

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	609,732.85	600,043.55	9,689.30
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	76,086.34	74,623.55	1,462.79
27		Sub-Total	<u>685,819.19</u>	<u>674,667.10</u>	<u>11,152.09</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	382,800.19	390,411.37	(7,611.18)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	<u>382,800.19</u>	<u>390,411.37</u>	<u>(7,611.18)</u>
34	603	603.1 Metered Sales, Irrigation Customers	1,596.10	1,841.77	(245.67)
		Sub-Total	<u>1,596.10</u>	<u>1,841.77</u>	<u>(245.67)</u>
37	604	Private Fire Protection Service	7,300.68	6,936.09	364.59
38	605	Public Fire Protection Service	3,871.88	2,990.18	881.70
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	1,286.78	1,231.70	55.08
43		Sub-Total	<u>12,459.34</u>	<u>11,157.97</u>	<u>1,301.37</u>
44		Total Water Service Revenue	<u>1,082,674.82</u>	<u>1,078,078.21</u>	<u>4,596.61</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	655.00	360.00	295.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	(1,032.32)	6,409.49	(7,441.81)
51		Total Other Water Revenues	<u>(377.32)</u>	<u>6,769.49</u>	<u>(7,146.81)</u>
52		Total Operating Revenues	<u>1,082,297.50</u>	<u>1,084,847.70</u>	<u>(2,550.20)</u>

4 **WILLOWS****SCHEDULE B-3**

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
1		I. Source of Supply Expense			
2		Operation			
3	701	Operation Supervision and Engineering	0.00	0.00	0.00
5	702	Operation Labor and Expense	0.00	0.00	0.00
6	703	Miscellaneous Expense	0.00	0.00	0.00
7	704	Purchased Water	0.00	0.00	0.00
8		Maintenance			
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00
11	707	Maint. Of Structures and Improvements	0.00	0.00	0.00
12	708	Maint. Of Reservoirs	0.00	0.00	0.00
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00
16	711	Maint. Of Wells	10,228.15	443.69	9,784.46
17	712	Maint. Of Supply Mains	0.00	0.00	0.00
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00
19		Total Source of Supply Expenses	10,228.15	443.69	9,784.46
20		II. Pumping Expenses			
21		Operation			
22	721	Operation Supervision and Engineering	4,014.47	10,609.39	(6,594.92)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00
26	723	Fuel For Power Production	0.00	0.00	0.00
27	724	Pumping Labor and Expenses	30,015.03	25,868.64	4,146.39
28	725	Miscellaneous Expenses	16,279.24	22,800.21	(6,520.97)
29	726	Fuel or Power Purchased For Pumping	91,680.50	84,131.94	7,548.56
30		Maintenance			
31	729	Maint. Supervision and Engineering	89.54	73.76	15.78
33	730	Maint. Of Structures and Improvements	15,644.44	2,235.96	13,408.48
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	13,660.83	7,199.49	6,461.34
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	171,384.05	152,919.39	18,464.66
38		III. Water Treatment Expenses			
39		Operation			
40	741	Operation Supervision and Engineering	3,245.45	8,120.12	(4,874.67)
42	742	Operation Labor and Expenses	14,184.45	19,139.39	(4,954.94)
43	743	Miscellaneous Expenses	601.43	174.39	427.04
44	744	Chemicals and Filtering Materials	5,978.10	6,305.36	(327.26)
45		Maintenance			
46	746	Maint. Supervision and Engineering	0.00	0.00	0.00
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	13,305.94	1,351.87	11,954.07
50		Total Water Treatment Expenses	37,315.37	35,091.13	2,224.24

WILLOWS

SCHEDULE B-2

WILLOWS		OPERATING EXPENSE	CLASS A, B, AND C WATER		UTILITIES	
LN	ACCT		AMOUNT	AMOUNT		INCREASE
NO	NO	ACCOUNT	CURRENT YEAR	PRIOR YEAR		(DECREASE)
		(A)	(B)	(C)		(D)
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	7,676.10	18,258.32		(10,582.22)
5	752	Storage Facilities Expenses	0.00	762.88		(762.88)
7	753	Transmission and Distribution Lines	12,119.11	12,874.65		(755.54)
8	754	Meter Expenses	14,250.41	9,496.21		4,754.20
9	755	Customer Installation Expenses	2,323.16	3,702.20		(1,379.04)
10	756	Miscellaneous	10,022.54	8,167.14		1,855.40
11		Maintenance				
12	758	Maint. Supervision and Engineering	0.00	0.00		0.00
14	759	Maint. Of Structures and Improvements	0.00	0.00		0.00
15	760	Maint. Of Reservoirs and Tanks	119.70	2,536.44		(2,416.74)
16	761	Maint. Of Transmission and Distribbut. Mains	24,955.37	47,753.28		(22,797.91)
18	762	Maint. Of Fire Mains	0.00	0.00		0.00
19	763	Maint. Of Services	23,041.34	30,796.48		(7,755.14)
21	764	Maint. Of Meters	1,777.35	4,240.78		(2,463.43)
22	765	Maint. Of Hydrants	7,027.93	1,314.42		5,713.51
23	766	Maint. Of Miscellaneous Plant				0.00
24		Total Transmission and Distribution Exp.	103,313.01	139,902.80		(36,589.79)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	21,956.45	35,241.73		(13,285.28)
29	772	Meter Reading Expenses	15,636.31	15,566.84		69.47
30	773	Customer Records and Collection Expenses	80,566.83	59,906.88		20,659.95
32	774	Miscellaneous Customer Accounting Expenses	32,014.82	24,915.43		7,099.39
33	775	Uncollectible Accounts	4,949.63	3,721.02		1,228.61
34		Total Customer Accounts Expense	155,124.04	139,351.90		15,772.14
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demostration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00	0.00		0.00

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	0.00	0.00	0.00
5	792	Office Supplies and Other Expenses	2,575.80	4,523.34	(1,947.54)
6	793	Property Insurance	119.00	85.00	34.00
7	794	Injuries and Damages	11,953.41	12,820.81	(867.40)
8	795	Employees Pensions and Benefits	77,293.92	26,677.28	50,616.64
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	16,736.13	18,252.61	(1,516.48)
12	798	Outside Service Employed	0.00	164.13	(164.13)
14	799	Miscellaneous General Expense	2,058.48	3,307.60	(1,249.12)
15		Maintenance			
16	805	Maintenance of General Plant	2,488.98	4,156.31	(1,667.33)
17		Total Administrative and General Expenses	113,225.72	69,987.08	43,238.64
18		VIII. Miscellaneous			
19	811	Rents	11,725.00	7,200.00	4,525.00
20	812	Admin. Exp. Transferred	(298.80)	(142.93)	(155.87)
20		Admin. Exp. Transferred - General Office	221,669.34	192,326.65	29,342.69
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	233,095.54	199,383.72	33,711.82
23		Total Operating Expenses	823,685.88	737,079.71	86,606.17

SCHEDULE B-4
Taxes Charged During Year

Kind of Tax (A)	Total Taxes Charged During Year (B)	Water	Nonutility	Other	Capitalized (F)
		(Account 507) (C)	(Account 5270) (D)	(Account 5371) (E)	
Real and Property Taxes	17,173.46	17,173.46	0.00		
State corporate franchise tax	14,178.18	14,178.18			
State unemployment insurance tax	1,120.00	993.48			126.52
Other state and local taxes	19,374.84	19,374.84			
Federal unemployment insurance tax	280.00	248.40			31.60
Federal insurance contributions act	20,135.98	17,466.17			2,669.81
Other federal taxes					
Federal income tax	68,740.75	68,740.75			
General Office Allocation	8,319.35	8,319.35			
Total	149,322.57	146,494.64	0.00	0.00	2,827.93

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	NOT APPLICABLE					
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12									
13	SEE ATTACHED SCHEDULE								
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23	NOT APPLICABLE								
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from	NOT APPLICABLE							
30	Annual quantities purchased	NOT APPLICABLE (Unit chosen)²							
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons 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.

³ Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

WILLOWS DISTRICT

WELL PRODUCTION - YEAR 2006

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2006 M.G.</u>	<u>2006 A.F.</u>	<u>HOURS</u>
Willow & Yolo	2-01	16-10	720	0.0	0.0	0
Lassen & Cedar	4-01	16-12	730	29.8	91.5	1,214
Laurel & Culver	5-01	20-16	676	120.2	368.9	2,756
Green Street W/O Butte Street	6-01	16	652	1.7	5.2	34
Pacific Ave. N/O French Street	7-01	20-16	759	88.7	272.2	2,867
W/S County Road 53 W/O South Tehama	8-01	16	612	18.8	57.8	426
1331 West Sycamore	9-01	16	600	359.3	1,102.5	7,993
Oak Street @ Ventura Street	10-01	16	617	12.8	39.4	554
GRAND TOTAL	8			631.3	1,937.5	

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2006

SCHEDULE D - 2

<u>LOCATION</u>	<u>DESIGNATION</u>	<u>FILLED FROM WHAT SOURCE</u>	<u>TYPE</u>	<u>CAPACITY (1000 gal)</u>
Willow St. near Fifth	<u>Sta. 002-Tank 1</u>	Wells	Elevated Steel	100 D
	1		Total District	<u>100</u>
Total Co. Storage Facilities	<u>398</u>	Total Co. Storage Capacity		<u>475,473</u>

These totals include two leased tanks in King City and Salinas

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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	Totals								

NOT APPLICABLE

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)

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	Totals								

NOT APPLICABLE

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
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw								
17	Screw or Welded Casing								
18	Cement - Asbestos								
19	Welded Steel								
20	Wood								
21	Other (specify)								
22	Totals								

SEE ATTACHED SCHEDULE

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)

Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw								
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Totals								

SEE ATTACHED SCHEDULE



California Water Service Company
Supply And Distribution Mains

Run Date: March 1, 2007

12/31/2006

CWPLNTMS.RPT

Department: WILLOWS

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				40	73		0		0	113
1"				94	390		0		0	484
1-1/4"					0					0
1-1/2"		0	0		0		0		0	0
2"		3,757		0	2,216		0		0	5,973
2-3/8"							0			0
2-1/2"					0		0			0
3"		0			1,249		0		0	1,249
3-1/2"					0		0		0	0
4"	16,731	20,852	0		408	0	1,942	0	298	40,231
4-1/2"							0			0
5"					0		0			0
5-1/2"										0
6"	59,507	16,141			160	0	798	4,105	1,788	82,499
7"					0		0			0
8"	35,471	7,234			357	0	227	3,793	2,219	49,301
9"					0		0			0
10"		0			970		0	52	0	1,022
10-3/4"					0		0			0
12"	1,988	335	0		0	350	0	2,920	80	5,673
12-3/4"					0					0
14"	0				0		0	0	0	0
15"			0							0
16"	0	0			0		0	0	0	0
17"							0			0
18"	0				0		0	0		0
19"							0			0
20"	0	0			0		0	0		0
21"										0
22"										0
24"							0	0		0
26"							0			0
27"										0
30"								0		0
33"										0
36"								0		0
37"										0
42"							0			0
Total	113,697	48,319	0	134	5,823	350	2,967	10,870	4,385	186,545

WILLOWS

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 -in.	1342	
3/4 - in.		1545
1 - in.	130	879
1 1/4 - in.		
1 1/2 - in.	34	9
2 - in.	58	100
2 1/2 - in.		
3 - in.	8	3
4 - in.	2	22
5 - in.		
6 - in.		9
8 - in.		5
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		
misc		
Totals	1574	1027

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	_____ 3
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 817
2. More than 10, but less than 15 years	_____ 342
3. More than 15 years	_____ 472

Willows		SCHEDULE D-7								
Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)										
Classification Of Service	During Current Year							Sub-total		
	Jan	Feb	Mar	Apr	May	Jun				
Commercial	21	19	20	20	23	46	149			
Industrial							0			
Public Authority	2	2	2	2	2	7	17			
Irrigation							0			
Other (specify)										
Total	23	21	22	22	25	53	166			
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	56	56	57	43	35	25	272	421	404	
Industrial							0	0	0	
Public Authority	9	8	10	7	5	2	41	58	56	
Irrigation							0	0	0	
Other (specify)			0							
Total	65	64	67	50	40	27	313	479	460	
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 7,411										

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	689.30
		28,119.31
100.3. Construction work in progress	(G)	36,095.49
		97,207.94
241. Advances for construction		-431,103.24
265. Contributions in aid of construction		-274,129.77

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Mike Pembroke

Address 241 West Sycamore St, Willows, CA 95988-2827

Telephone 530-895-8486

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2006 to December 31, 2006.

Willows



Signature

Controller

Title

MAR 26 2007

Date

INDEX

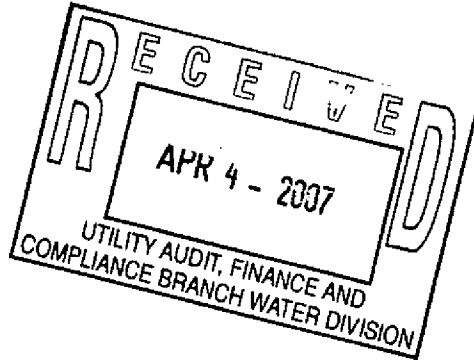
	PAGE
Acres Irrigated	9
Advances for construction	10
Balances in selected balance sheet accounts	10
Construction work in progress	10
Contributions in aid of construction	10
Depreciation and amortization reserves	2
Materials and supplies on hand	10
Meters and services on pipe system	9
Operating expenses	4-6
Operating revenues	2
Population served	9
Service connections, active	9
Signature	10
Source of supply and water developed	7
Storage facilities	7
Taxes	6
Transmission and distribution facilities	8
Utility plant in service	1

A 4
/

Received _____

Examined _____

U# _____



2006
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Willows Location: Willows Glenn
(TOWN OR CITY) (County)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2006

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2007
(FILE TWO COPIES IF THREE RECEIVED)



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: WILLOWS

ANALYSIS OF UTILITY PLANT
December/31/2006

Page No. 21
 Run Date: 3/21/2007
 Run Time: 1:13:11 PM

ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	18,386.32				18,386.32
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00		-243.33	243.33	0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	203,763.53				203,763.53
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	203,763.53		-243.33	243.33	203,763.53
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	74,304.94	2,783.91		-243.33	76,845.52
3211	PAVEMENT	7,310.50	3,136.16			10,446.66
324	PUMPING EQUIPMENT	637,222.52	24,749.16	-23,362.73		638,608.95
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	718,837.96	30,669.23	-23,362.73	-243.33	725,901.13
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	10,409.84				10,409.84
332	WATER TREATMENT EQUIPMENT	20,259.01	105,635.22			125,894.23
	TOTAL WATER TREATMENT PLANT	30,668.85	105,635.22			136,304.07
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	10,066.12				10,066.12
3411	PAVEMENT	3,139.58				3,139.58
342	RESERVOIRS AND TANKS	36,575.65		-1,944.27		34,631.38
3421	TANK PAINTING	58,387.49				58,387.49
343	TRANS AND DIST MAINS	2,317,638.66	70,853.03	-180.90		2,388,310.79
344	FIRE MAINS	0.00				0.00
345	SERVICES	581,385.71	31,886.81	-79.87		613,192.65
346	METERS	184,964.60	17,723.02			202,687.62
348	HYDRANTS	333,547.19				333,547.19
	TOTAL TRANS AND DIST PLANT	3,525,705.00	120,462.86	-2,205.04		3,643,962.82
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	66,581.65				66,581.65
3711	PAVEMENT	1,674.88				1,674.88
3720	OFFICE FURNITURE AND EQUIPMENT	10,121.51	810.65	-930.68	465.34	10,466.82
3721	OFFICE EQUIPMENT - COMPUTERS	29,618.54				29,618.54
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	57,831.43	29,033.40			86,864.83
374	STORES EQUIPMENT	17,162.78				17,162.78
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	8,866.69				8,866.69
377	POWER OPERATED EQUIPMENT	3,226.52				3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	14,832.69	9,776.69			24,609.38
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	209,916.69	39,620.74	-930.68	465.34	249,072.09
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	205,777.17	27,272.98	-1,764.21	-513.19	230,772.75
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITE	205,825.82	27,272.98	-1,764.21	-513.19	230,821.40
	TOTAL UTILITY PLANT IN SERVICE	4,913,104.17	323,661.03	-28,505.99	-47.85	5,208,211.36

SCHEDULE A-3

WILLOWS

Depreciation and Amortization Reserves

2006

Line No.	Item (e)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	64,746.18				
			1,998,279.60	0.00	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	16,941.83				
			85,569.00				
4	b) Charged to account No. 265		8,527.00				
6	c) Charged to clearing accounts	(G)	1,672.42				
			11,225.00				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(1,088.93)				
			0.00	(B) 0.00			
8	Total Credits		132,846.32	0.00			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	1,764.20				
			26,276.44				
11	b) Cost of removal	(G)	0.00				
			5,124.73				
12	c) All other debits	(G)	535.14		(C) 0.00		
			(2,219.33)				
13	Total Debits		31,481.18			0.00	
14	Balances in reserves at end of year		2,164,390.92	0.00	0.00	0.00	
16	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized						
17	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation						
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:		196,506.00				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	-243.33	0.00	0.00	0.00	-243.33
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	228,778.68	6,683.00	0.00	0.00	0.00	0.00	235,461.68
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	228,778.68	6,683.00	-243.33	0.00	0.00	0.00	235,218.35
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	58,325.35	2,155.00	0.00	0.00	0.00	0.00	60,480.35
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	269,095.20	20,264.00	-23,362.73	509.33	0.00	0.00	266,505.80
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	327,420.55	22,419.00	-23,362.73	509.33	0.00	0.00	326,986.15
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	5,195.31	356.00	0.00	0.00	0.00	0.00	5,551.31
3320 WATER TREATMENT EQUIPMENT	16,263.80	739.00	0.00	0.00	0.00	0.00	17,002.80
TOTAL WATER TREATMENT PLANT	21,459.11	1,095.00	0.00	0.00	0.00	0.00	22,554.11
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	784.00	392.00	0.00	0.00	0.00	0.00	1,176.00
3420 RESERVOIRS AND TANKS	26,640.82	1,709.00	-1,944.27	0.00	-594.33	0.00	25,811.22
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	795,305.71	36,850.00	-180.90	0.00	0.00	0.00	831,974.81
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	232,873.15	14,011.00	-79.87	0.00	-4,530.40	0.00	242,273.88
3460 METERS	48,443.08	4,698.00	0.00	1,710.00	0.00	0.00	54,851.08
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	133,556.46	7,538.00	0.00	0.00	0.00	0.00	141,094.46
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	1,237,603.22	65,198.00	-2,205.04	1,710.00	-5,124.73	0.00	1,297,181.45
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	35,884.18	2,252.00	0.00	0.00	0.00	0.00	38,136.18
3720 OFFICE FURNITURE AND EQUIP	42,284.21	888.00	-465.34	0.00	0.00	0.00	42,706.87
3721 OFFICE EQUIPMENT - COMPUTERS	8,819.00	2,598.00	0.00	0.00	0.00	0.00	11,417.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	57,271.12	11,225.00	0.00	0.00	0.00	0.00	68,496.12
3740 STORES EQUIPMENT	15,263.33	1,282.00	0.00	0.00	0.00	0.00	16,545.33
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	10,658.24	477.00	0.00	0.00	0.00	0.00	11,135.24
3770 POWER OPERATED EQUIPMENT	4,367.49	228.00	0.00	0.00	0.00	0.00	4,595.49
3780 TOOLS, SHOP AND GARAGE EQUIP	8,421.82	976.00	0.00	0.00	0.00	0.00	9,397.82
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	48.65	0.00	0.00	0.00	0.00	0.00	48.65
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	183,018.04	19,926.00	-465.34	0.00	0.00	0.00	202,478.70
GO PLANT ALLOCATION	64,746.18	17,525.32	-1,764.20	-69.69	0.00	-465.45	79,972.16
TOTAL DEPRECIATION	2,063,025.78	132,846.32	-28,040.64	2,149.64	-5,124.73	-465.45	2,164,390.92

WILLOWS

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	609,732.85	600,043.55	9,689.30
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	76,086.34	74,623.55	1,462.79
27		Sub-Total	685,819.19	674,667.10	11,152.09
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	382,800.19	390,411.37	(7,611.18)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	382,800.19	390,411.37	(7,611.18)
34	603	603.1 Metered Sales, Irrigation Customers	1,596.10	1,841.77	(245.67)
		Sub-Total	1,596.10	1,841.77	(245.67)
37	604	Private Fire Protection Service	7,300.68	6,936.09	364.59
38	605	Public Fire Protection Service	3,871.88	2,990.18	881.70
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	1,286.78	1,231.70	55.08
43		Sub-Total	12,459.34	11,157.97	1,301.37
44		Total Water Service Revenue	1,082,674.82	1,078,078.21	4,596.61
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	655.00	360.00	295.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	(1,032.32)	6,409.49	(7,441.81)
51		Total Other Water Revenues	(377.32)	6,769.49	(7,146.81)
52		Total Operating Revenues	1,082,297.50	1,084,847.70	(2,550.20)

4 WILLOWS

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	0.00	0.00	0.00	0.00
5	702	Operation Labor and Expense	0.00	0.00	0.00	0.00
6	703	Miscellaneous Expense	0.00	0.00	0.00	0.00
7	704	Purchased Water	0.00	0.00	0.00	0.00
8		Maintenance				
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00	0.00
11	707	Maint. Of Structures and Improvements	0.00	0.00	0.00	0.00
12	708	Maint. Of Reservoirs	0.00	0.00	0.00	0.00
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00	0.00
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00	0.00
16	711	Maint. Of Wells	10,228.15	443.69	9,784.46	9,784.46
17	712	Maint. Of Supply Mains	0.00	0.00	0.00	0.00
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00	0.00
19		Total Source of Supply Expenses	10,228.15	443.69	9,784.46	9,784.46
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	4,014.47	10,609.39	(6,594.92)	(6,594.92)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	0.00
26	723	Fuel For Power Production	0.00	0.00	0.00	0.00
27	724	Pumping Labor and Expenses	30,015.03	25,868.64	4,146.39	4,146.39
28	725	Miscellaneous Expenses	16,279.24	22,800.21	(6,520.97)	(6,520.97)
29	726	Fuel or Power Purchased For Pumping	91,680.50	84,131.94	7,548.56	7,548.56
30		Maintenance				
31	729	Maint. Supervision and Engineering	89.54	73.76	15.78	15.78
33	730	Maint. Of Structures and Improvements	15,644.44	2,235.96	13,408.48	13,408.48
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	13,660.83	7,199.49	6,461.34	6,461.34
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	0.00
37		Total Pumping Expenses	171,384.05	152,919.39	18,464.66	18,464.66
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	3,245.45	8,120.12	(4,874.67)	(4,874.67)
42	742	Operation Labor and Expenses	14,184.45	19,139.39	(4,954.94)	(4,954.94)
43	743	Miscellaneous Expenses	601.43	174.39	427.04	427.04
44	744	Chemicals and Filtering Materials	5,978.10	6,305.36	(327.26)	(327.26)
45		Maintenance				
46	746	Maint. Supervision and Engineering	0.00	0.00	0.00	0.00
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	13,305.94	1,351.87	11,954.07	11,954.07
50		Total Water Treatment Expenses	37,315.37	35,091.13	2,224.24	2,224.24

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	7,676.10	18,258.32	(10,582.22)
5	752	Storage Facilities Expenses	0.00	762.88	(762.88)
7	753	Transmission and Distribution Lines	12,119.11	12,874.65	(755.54)
8	754	Meter Expenses	14,250.41	9,496.21	4,754.20
9	755	Customer Installation Expenses	2,323.16	3,702.20	(1,379.04)
10	756	Miscellaneous	10,022.54	8,167.14	1,855.40
11		Maintenance			
12	758	Maint. Supervision and Engineering	0.00	0.00	0.00
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	119.70	2,536.44	(2,416.74)
16	761	Maint. Of Transmission and Distribbut. Mains	24,955.37	47,753.28	(22,797.91)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	23,041.34	30,796.48	(7,755.14)
21	764	Maint. Of Meters	1,777.35	4,240.78	(2,463.43)
22	765	Maint. Of Hydrants	7,027.93	1,314.42	5,713.51
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	103,313.01	139,902.80	(36,589.79)
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	21,956.45	35,241.73	(13,285.28)
29	772	Meter Reading Expenses	15,636.31	15,566.84	69.47
30	773	Customer Records and Collection Expenses	80,566.83	59,906.88	20,659.95
32	774	Miscellaneous Customer Accounting Expenses	32,014.82	24,915.43	7,099.39
33	775	Uncollectible Accounts	4,949.63	3,721.02	1,228.61
34		Total Customer Accounts Expense	155,124.04	139,351.90	15,772.14
35		VI. Sales Expenses			
36		Operation			
37	781	Supervision			
39	782	Demostration and Selling Expenses			
40	783	Advertising Expenses			
41	784	Miscellaneous Sales Expenses			
42	785	Merchandising, Jobbing and Contract Work			
43		Total Sales Expenses	0.00	0.00	0.00

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	0.00	0.00	0.00
5	792	Office Supplies and Other Expenses	2,575.80	4,523.34	(1,947.54)
6	793	Property Insurance	119.00	85.00	34.00
7	794	Injuries and Damages	11,953.41	12,820.81	(867.40)
8	795	Employees Pensions and Benefits	77,293.92	26,677.28	50,616.64
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	16,736.13	18,252.61	(1,516.48)
12	798	Outside Service Employed	0.00	164.13	(164.13)
14	799	Miscellaneous General Expense	2,058.48	3,307.60	(1,249.12)
15		Maintenance			
16	805	Maintenance of General Plant	2,488.98	4,156.31	(1,667.33)
17		Total Administrative and General Expenses	113,225.72	69,987.08	43,238.64
18		VIII. Miscellaneous			
19	811	Rents	11,725.00	7,200.00	4,525.00
20	812	Admin. Exp. Transferred	(298.80)	(142.93)	(155.87)
20		Admin. Exp. Transferred - General Office	221,669.34	192,326.65	29,342.69
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	233,095.54	199,383.72	33,711.82
23		Total Operating Expenses	823,685.88	737,079.71	86,606.17

SCHEDULE B-4
Taxes Charged During Year

Kind of Tax (A)	Total Taxes Charged During Year (B)	Water	Nonutility	Other	Capitalized (F)
		(Account 507) (C)	(Account 5270) (D)	(Account 5371) (E)	
Real and Property Taxes	17,173.46	17,173.46	0.00		
State corporate franchise tax	14,178.18	14,178.18			
State unemployment insurance tax	1,120.00	993.48			126.52
Other state and local taxes	19,374.84	19,374.84			
Federal unemployment insurance tax	280.00	248.40			31.60
Federal insurance contributions act	20,135.98	17,466.17			2,669.81
Other federal taxes					
Federal income tax	68,740.75	68,740.75			
General Office Allocation	8,319.35	8,319.35			
Total	149,322.57	146,494.64	0.00	0.00	2,827.93

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right	Capacity	Max	Min		
1									
2									
3									
4									
5									
6									
7									
8	WELLS								
9									
10	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
11									
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²					
18									
19									
20	Designation	Location	Number	Maximum	Minimum				
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from	NOT APPLICABLE							
30	Annual quantities purchased	NOT APPLICABLE (Unit chosen) ²							
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons 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.

³ Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

WILLOWS DISTRICT

WELL PRODUCTION - YEAR 2006

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2006 M.G.</u>	<u>2006 A.F.</u>	<u>HOURS</u>
Willow & Yolo	2-01	16-10	720	0.0	0.0	0
Lassen & Cedar	4-01	16-12	730	29.8	91.5	1,214
Laurel & Culver	5-01	20-16	676	120.2	368.9	2,756
Green Street W/O Butte Street	6-01	16	652	1.7	5.2	34
Pacific Ave. N/O French Street	7-01	20-16	759	88.7	272.2	2,867
W/S County Road 53 W/O South Tehama	8-01	16	612	18.8	57.8	426
1331 West Sycamore	9-01	16	600	359.3	1,102.5	7,993
Oak Street @ Ventura Street	10-01	16	617	12.8	39.4	554
GRAND TOTAL	8			631.3	1,937.5	

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2006

SCHEDULE D - 2

<u>LOCATION</u>	<u>DESIGNATION</u>	<u>FILLED FROM WHAT SOURCE</u>	<u>TYPE</u>	<u>CAPACITY (1000 gal)</u>
Willow St. near Fifth	<u>Sta. 002-Tank 1</u>	Wells	Elevated Steel	100 D
	1		Total District	<u>100</u>
Total Co. Storage Facilities	<u>398</u>	Total Co. Storage Capacity		<u>475,473</u>

These totals include two leased tanks in King City and Salinas

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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	Totals								

NOT APPLICABLE

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)

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	Totals								

NOT APPLICABLE

B. Footages of Pipes by Inside Diameters in Inches - Not Including Service Piping

Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw								
17	Screw or Welded Casing								
18	Cement - Asbestos								
19	Welded Steel								
20	Wood								
21	Other (specify)								
22	Totals								

SEE ATTACHED SCHEDULE

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)

Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw								
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Totals								

SEE ATTACHED SCHEDULE



California Water Service Company
Supply And Distribution Mains

Run Date: March 1, 2007

12/31/2006

CWPLNTMS.RPT

Department: WILLOWS

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				40	73		0		0	113
1"				94	390		0		0	484
1-1/4"					0					0
1-1/2"		0	0		0		0		0	0
2"		3,757		0	2,216		0		0	5,973
2-3/8"							0			0
2-1/2"					0		0			0
3"		0			1,249		0		0	1,249
3-1/2"					0		0		0	0
4"	16,731	20,852	0		408	0	1,942	0	298	40,231
4-1/2"							0			0
5"					0		0			0
5-1/2"										0
6"	59,507	16,141			160	0	798	4,105	1,788	82,499
7"					0		0			0
8"	35,471	7,234			357	0	227	3,793	2,219	49,301
9"					0		0			0
10"		0			970		0	52	0	1,022
10-3/4"					0		0			0
12"	1,988	335	0		0	350	0	2,920	80	5,673
12-3/4"					0					0
14"	0				0		0	0	0	0
15"			0							0
16"	0	0			0		0	0	0	0
17"							0			0
18"	0				0		0	0		0
19"							0			0
20"	0	0			0		0	0		0
21"										0
22"										0
24"							0	0		0
26"							0			0
27"										0
30"								0		0
33"										0
36"								0		0
37"										0
42"							0			0
Total	113,697	48,319	0	134	5,823	350	2,967	10,870	4,385	186,545

WILLOWS

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 -in.	1342	
3/4 - in.		1545
1 - in.	130	879
1 1/4 - in.		
1 1/2 - in.	34	9
2 - in.	58	100
2 1/2 - in.		
3 - in.	8	3
4 - in.	2	22
5 - in.		
6 - in.		9
8 - in.		5
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		
misc		
Totals	1574	1027

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	_____ 3
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 817
2. More than 10, but less than 15 years	_____ 342
3. More than 15 years	_____ 472

Willows		SCHEDULE D-7												
Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)														
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr				
	Jan	Feb	Mar	Apr	May	Jun	Jul				Aug	Sep	Oct	Nov
Commercial	21	19	20	20	23	46	149							
Industrial							0						0	
Public Authority	2	2	2	2	2	7	17						58	
Irrigation							0						0	
Other (specify)													0	
Total	23	21	22	22	25	53	166						460	
Classification Of Service	During Current Year												Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total	Total	Total Prior Yr					
Commercial	56	56	57	43	35	25	272	421	404					
Industrial							0	0	0					
Public Authority	9	8	10	7	5	2	41	58	58					
Irrigation							0	0	0					
Other (specify)			0											
Total	65	64	67	50	40	27	313	479	460					
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:										Total Population Served:		7,411		

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	689.30
		28,119.31
100.3. Construction work in progress	(G)	36,095.49
		97,207.94
241. Advances for construction		-431,103.24
265. Contributions in aid of construction		-274,129.77

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Mike Pembroke

Address 241 West Sycamore St, Willows, CA 95988-2827

Telephone 530-895-8486

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2006 to December 31, 2006.

Willows



Signature

Controller

Title

MAR 26 2007

Date

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