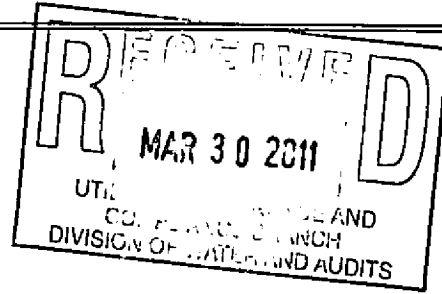


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2010  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

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, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

## TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	271,571.99	2,847.44		3,387.51	277,806.94
	TOTAL INTANGIBLE PLANT	271,571.99	2,847.44		3,387.51	277,806.94
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	18,386.32				18,386.32
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				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				203,763.53
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	100,946.88				100,946.88
3211	PAVEMENT	10,446.66				10,446.66
324	PUMPING EQUIPMENT	953,134.31				953,134.31
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	1,064,527.85				1,064,527.85
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	10,409.84				10,409.84
332	WATER TREATMENT EQUIPMENT	178,086.99	546.82			178,633.81
	TOTAL WATER TREATMENT PLANT	188,496.83	546.82			189,043.65
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	10,066.12				10,066.12
3411	PAVEMENT	3,139.58				3,139.58
342	RESERVOIRS AND TANKS	39,699.08				39,699.08
3421	TANK PAINTING	267,548.92				267,548.92
343	TRANS AND DIST MAINS	3,343,105.49	340,919.07	-4,617.13	-3,387.51	3,676,019.92
344	FIRE MAINS	0.00				0.00
345	SERVICES	821,036.17	127,866.30	-712.74	-9,802.58	938,387.15
346	METERS	262,793.39	27,988.57			290,781.96
348	HYDRANTS	592,490.18	44,807.73	-347.64	10,191.00	647,141.27
	TOTAL TRANS AND DIST PLANT	5,339,878.93	541,581.67	-5,677.51	-2,999.09	5,872,784.00
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	40,354.15	15,677.17			56,031.32
3711	PAVEMENT	46,367.45				46,367.45
3720	OFFICE FURNITURE AND EQUIPMENT	16,896.88				16,896.88
3721	OFFICE EQUIPMENT - COMPUTERS	26,773.97			-11,980.61	14,793.36
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	95,332.92	331.50			95,664.42
374	STORES EQUIPMENT	17,162.78				17,162.78
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	11,087.03	716.71	-727.74		11,076.00
377	POWER OPERATED EQUIPMENT	3,226.52				3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	42,766.07				42,766.07
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	299,967.77	16,725.38	-12,708.35		303,984.80
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	258,218.74	34,117.92	-30,214.38	82.62	262,204.89
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	258,267.39	34,117.92	-30,214.38	82.62	262,204.89
	TOTAL UTILITY PLANT IN SERVICE	7,644,860.61	595,819.23	-48,600.24	471.04	8,192,550.63

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2010**  
**SCHEDULE A-1d**  
**WILLOWS DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance	12/31/2010	Balance	12/31/2009
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	7,679,537.2	\$	6,402,066.4
3	CONSTRUCTION WORK IN PROGRESS	\$	-	\$	-
4	GENERAL OFFICE PRORATE	\$	288,727.6	\$	300,279.1
5	RATE BASE WRITE-UP	\$	-	\$	-
6	PLANT NOT FUNDED BY CALWATER	\$	-	\$	-
7	TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 )	\$	<u>7,968,264.8</u>	\$	<u>6,702,345.5</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	2,460,706.7	\$	2,299,834.7
10	GENERAL OFFICE PRORATE	\$	124,288.5	\$	131,880.9
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	\$	<u>2,584,995.3</u>	\$	<u>2,431,715.6</u>
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	440,104.1	\$	408,412.0
14	DEFERRED ITC	\$	9,772.4	\$	10,122.4
15	OTHER RESERVES	\$	(13,360.0)	\$	(23,063.7)
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	\$	<u>436,516.5</u>	\$	<u>395,470.7</u>
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	325,745.1	\$	307,776.4
19	ADVANCES FOR CONSTRUCTION	\$	531,611.6	\$	595,373.6
20	OTHER				
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 + Line 20 )	\$	<u>857,356.6</u>	\$	<u>903,150.0</u>
22	ADD MATERIALS AND SUPPLIES	\$	36,454.5	\$	35,974.7
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$	32,600.0	\$	32,600.0
24	TOTAL DISTRICT RATE BASE	\$	<u>4,158,450.8</u>	\$	<u>3,040,584.0</u>
25	( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )				

**WORKING CASH**

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$	739,793.1	\$	709,774.0
28	Purchased Power & Commodity for Resale*	\$	109,946.7	\$	90,919.2
29	Meter Revenues: Bimonthly Billing	\$	188,405.7	\$	179,059.2
30	Other Revenues: Flat Rate Monthly Billing	\$	31,842.4	\$	35,453.1
31	Total Revenues ( Line 29 + Line 30 )	\$	<u>220,248.1</u>	\$	<u>214,512.3</u>
32	Ratio - Flat Rate to Total Revenues ( = Line 30 / Line 31 )		14.46%		16.53%
33	5/24 x Line 27 x ( 100% - Line 32 )	\$	131,841.1	\$	123,430.7
34	1/24 x Line 27 x Line 32	\$	4,456.5	\$	4,887.8
35	1/12 x Line 28	\$	9,162.2	\$	7,576.6
36	Operational Cash Requirement ( = Line 33 + Line 34 - Line 35 )	\$	145,459.8	\$	135,895.1
37	Total Adopted	\$	32,600.0	\$	32,600.0

## SCHEDULE A-3

WILLOWS

## Depreciation and Amortization Reserves

2010

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)	110,377.69			
			2,368,968.51	2,499.92	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	22,616.91			
			171,138.00			
4	b) Charged to account No. 265		3,808.83			
5	c) Charged to clearing accounts	(G)	2,413.82			
			11,916.00			
6	d) Salvage recovered	(G)	0.00			
			0.00			
7	e) All other credits	(G)	(1,460.55)			
			0.00	(B) 28,066.54		
8	Total Credits		210,433.01	28,066.54		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	30,214.38			
			18,386.86			
11	b) Cost of removal	(G)	14.30			
			14,328.15			
12	c) All other debits	(G)	82.20		(C) 0.00	
			91.23			
13	Total Debits		63,116.12		0.00	
14	Balances in reserves at end of year		2,626,662.99	30,666.46	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:		391,263.00			
19	Indicate nature of these items and accounts affected					
20			(See Schedule A-3a opposite)			



Report ID: CWW406-

Schedule A-3A

Dept: WILLOWS

**ANNUAL REPORT FOR DEPRECIATION**

**Analysis of Depreciation Reserve - Account no 250**

Page No. 21

Run Date: 2/22/2011

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	-243.33	0.00	0.00	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	245,626.52	1,670.88	0.00	0.00	0.00	-0.01	247,297.39
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	<b>245,383.19</b>	<b>1,670.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.01</b>	<b>247,054.06</b>
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	68,755.99	3,854.16	0.00	0.00	0.00	0.00	72,610.15
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	283,967.18	23,542.44	0.00	0.00	0.00	0.00	307,509.62
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	<b>352,723.17</b>	<b>27,396.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>380,119.77</b>
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	6,398.16	244.68	0.00	0.00	0.00	0.00	6,642.84
3320 WATER TREATMENT EQUIPMENT	28,003.90	4,380.96	0.00	0.00	0.00	0.00	32,384.86
TOTAL WATER TREATMENT PLANT	<b>34,402.06</b>	<b>4,625.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,027.70</b>
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	2,900.55	666.84	0.00	0.00	0.00	0.00	3,567.39
3420 RESERVOIRS AND TANKS	29,422.83	575.64	0.00	0.00	0.00	-53.97	29,944.50
3421 TANK PAINTING	3,879.48	3,879.48	0.00	0.00	0.00	53.97	7,812.93
3430 TRANS AND DIST MAINS	941,800.61	64,144.28	-4,617.13	0.00	-3,794.24	-91.83	997,441.69
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	325,651.42	45,895.92	-712.74	0.00	-10,533.91	0.00	360,300.69
3460 METERS	68,511.37	8,015.16	0.00	0.00	0.00	0.00	76,526.53
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	162,073.86	11,375.76	-347.64	0.00	0.00	0.00	173,101.98
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	<b>1,534,240.12</b>	<b>134,553.08</b>	<b>-5,677.51</b>	<b>0.00</b>	<b>-14,328.15</b>	<b>-91.83</b>	<b>1,648,695.71</b>
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	19,167.36	2,827.08	0.00	0.00	0.00	0.00	21,994.44
3720 OFFICE FURNITURE AND EQUIP	15,300.02	-3,898.08	0.00	0.00	0.00	0.00	11,401.94
3721 OFFICE EQUIPMENT - COMPUTERS	36,016.53	7,834.08	-11,980.61	0.00	0.00	0.00	31,870.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	89,039.48	11,916.00	0.00	0.00	0.00	0.61	100,956.09
3740 STORES EQUIPMENT	18,115.61	138.96	0.00	0.00	0.00	0.00	18,254.57
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	11,442.88	-102.00	-727.74	0.00	0.00	0.00	10,613.14
3770 POWER OPERATED EQUIPMENT	3,882.79	-470.16	0.00	0.00	0.00	0.00	3,412.63
3780 TOOLS, SHOP AND GARAGE EQUIP	9,206.65	628.68	0.00	0.00	0.00	0.00	9,835.33
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 LEASED PROPERTY	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	<b>202,219.97</b>	<b>18,874.56</b>	<b>-12,708.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.61</b>	<b>208,386.79</b>
GO PLANT ALLOCATION	110,377.59	23,312.25	-30,214.38	134.40	-14.30	-216.60	103,378.96
TOTAL DEPRECIATION	<b>2,479,346.10</b>	<b>210,433.01</b>	<b>-48,600.24</b>	<b>134.40</b>	<b>-14,342.45</b>	<b>-307.83</b>	<b>2,626,662.99</b>

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		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	1,010,700.10	1,007,401.11	3,298.99
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	85,753.35	94,450.82	(8,697.47)
27		Sub-Total	1,096,453.45	1,101,851.93	(5,398.48)
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	368,316.84	410,808.27	(42,491.43)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	368,316.84	410,808.27	(42,491.43)
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	0.00	0.00	0.00
37	604	Private Fire Protection Service	8,892.00	8,808.80	83.20
38	605	Public Fire Protection Service	3,276.00	3,276.00	0.00
39	606	Sales To Other Water Utilities For Resale	(2,509.77)	(1,371.97)	(1,137.80)
42	609	Other Sales or Service	5,662.29	4,778.91	883.38
43		Sub-Total	15,320.52	15,491.74	(171.22)
44		Total Water Service Revenue	1,480,090.81	1,528,151.94	(48,061.13)
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	1,495.00	1,845.00	(350.00)
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	1,279.16	1,521.92	(242.76)
51		Total Other Water Revenues	2,774.16	3,366.92	(592.76)
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM Adjustmets	29,727.41	(31,679.69)	61,407.09
54		WRAM/MCBA Interest	(49.56)	(46.88)	(2.68)
55		Total WRAM Adjustments	29,677.85	(31,726.57)	61,404.41
52		Total Operating Revenues	1,512,542.82	1,499,792.30	12,750.52

## Willows

## SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)			
1		<b>I. Source of Supply Expense</b>				
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		101.49	(101.49)
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	0.00		767.18	(767.18)
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	0.00		868.67	(868.67)
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	19,762.99		20,875.07	(1,112.08)
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	36,739.90		31,502.65	5,237.25
28	725	Miscellaneous Expenses	16,453.55		12,049.11	4,404.44
29	726	Fuel or Power Purchased For Pumping	109,946.66		91,116.99	18,829.67
30		Maintenance				
31	729	Maint. Supervision and Engineering	0.00		15.72	(15.72)
33	730	Maint. Of Structures and Improvements	3,623.76		3,084.08	539.68
34	731	Maint. Of Power Production Equipment	0.00		0.00	0.00
35	732	Maint. Of Pumping Equipment	21,726.90		13,479.07	8,247.83
36	733	Maint. Of Other Pumping Equipment	0.00		0.00	0.00
37		Total Pumping Expenses	208,253.76		172,122.69	36,131.07
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	2,705.04		1,434.31	1,270.73
42	742	Operation Labor and Expenses	21,528.05		13,526.17	8,001.88
43	743	Miscellaneous Expenses	1,224.82		701.67	523.15
44	744	Chemicals and Filtering Materials	7,388.32		7,679.44	(291.12)
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	536.84		3,487.49	(2,950.65)
50		Total Water Treatment Expenses	33,383.07		26,829.08	6,553.99



Willows

SCHEDULE B-2

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		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	24,210.44	29,993.23	(5,782.79)	
5	752	Storage Facilities Expenses	540.31	1,861.47	(1,321.16)	
7	753	Transmission and Distribution Lines	15,874.61	17,907.14	(2,032.53)	
8	754	Meter Expenses	18,802.24	18,755.26	46.98	
9	755	Customer Installation Expenses	12,545.96	11,611.96	934.00	
10	756	Miscellaneous	5,917.05	7,025.37	(1,108.32)	
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	224.77	74.66	150.11	
16	761	Maint. Of Transmission and Distribbut. Mains	39,826.04	44,566.71	(4,740.67)	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	34,428.67	24,693.79	9,734.88	
21	764	Maint. Of Meters	834.09	1,894.62	(1,060.53)	
22	765	Maint. Of Hydrants	5,524.17	1,208.49	4,315.68	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	158,728.35	159,592.70	(864.35)	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	17,587.75	19,162.88	(1,575.13)	
29	772	Meter Reading Expenses	18,296.87	16,262.62	2,034.25	
30	773	Customer Records and Collection Expenses	88,332.53	94,957.60	(6,625.07)	
32	774	Miscellaneous Customer Accounting Expenses	40,323.40	45,898.14	(5,574.74)	
33	775	Uncollectible Accounts	4,762.61	8,056.09	(3,293.48)	
34		Total Customer Accounts Expense	169,303.16	184,337.33	(15,034.17)	
35		<b>VI. Sales Expenses</b>				
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	

Willows

SCHEDULE B-2

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		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	566.68	0.00	566.68
5	792	Office Supplies and Other Expenses	4,187.41	6,526.19	(2,338.78)
6	793	Property Insurance	48.00	59.41	(11.41)
7	794	Injuries and Damages	16,295.85	18,760.90	(2,465.05)
8	795	Employees Pensions and Benefits	28,698.46	35,791.62	(7,093.16)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commision Expenses	(155.84)	1,513.64	(1,669.48)
12	798	Outside Service Employed	79.63	23,382.50	(23,302.87)
14	799	Miscellaneous General Expense	1,547.96	1,241.75	306.21
15		Maintenance			
16	805	Maintenance of General Plant	3,133.10	1,216.50	1,916.60
17		Total Administrative and General Expenses	54,401.25	88,492.51	(34,091.26)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	9,268.68	10,700.00	(1,431.32)
20	812	Admin. Exp. Transferred	(609.43)	(502.18)	(107.25)
20		Admin. Exp. Transferred - General Office	306,011.23	313,140.48	(7,129.25)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	314,670.48	323,338.30	(8,667.82)
23		Total Operating Expenses	938,740.07	955,581.28	(16,841.21)

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	35,200.71	35,200.71	0.00		
25	State corporate Franchise Tax	23,064.83	23,064.83			
26	State Unemployment Tax	1,148.00	1,001.82			146.18
27	Other State and Local Taxes	29,434.62	29,434.62			
28	Federal Unemployment Tax	224.00	195.48			28.52
29	FICA	21,443.27	18,224.15			3,219.12
30	Other Federal Tax					
31	Federal Income Tax	100,338.08	100,338.08			
32	payroll allocation	(507.12)	(507.12)			
33						
34						
35	General Office Allocation	9,461.39	9,461.39			
36						
37						
38						
39		219,807.79	216,413.97	0.00	0.00	(3,393.82)

WIL

### 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	Not Applicable									
2										
3										
4										
5										
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks		
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>				
		Location	Number							
6										
7										
8										
9										
10										
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks			
Line No.	Designation	Location	Number	Maximum	Minimum					
						11	Not Applicable			
12										
13										
14										
15										
Purchased Water for Resale										
16	Purchased from	Not Applicable								
17	Annual quantities purchased				(Unit chosen) <sup>2</sup>	Million Gallons				
18										
19										

\* 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		See Attached Schedule	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**WILLOWS DISTRICT**

**WELL PRODUCTION - YEAR 2010**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2010 M.G.</u>	<u>2010 A.F.</u>	<u>HOURS</u>
Willow & Yolo	2-01	16-10	720	0.0		
Lassen & Cedar	4-01	16-12	730	100.5	308.3	4,428
Laurel & Culver	5-01	20-16	676	35.4	108.7	818
Green Street W/O Butte Street	6-01	16	652	9.7	29.7	219
Pacific Ave. N/O French Street	7-01	20-16	759	70.9	217.6	2,269
W/S County Road 53 W/O South Tehama	8-01	16	612	57.0	174.8	1,219
1331 West Sycamore	9-01	16	600	183.6	563.6	4,353
Oak Street @ Ventura Street	10-01	16	617	29.3	89.9	1,434
<b>GRAND TOTAL</b>	<b>8</b>			<b>486.4</b>	<b>1,492.6</b>	<b>14,740</b>

**CALIFORNIA WATER SERVICE COMPANY**

**WILLOWS DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2010**

**SCHEDULE D - 2**

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

WIL

**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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
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.	See Attached Schedule	NOT INCLUDING SERVICE PIPING								
		1	1 1/2	2	2 1/2	3	4	5	6	8
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	Total									

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

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING - Continued						Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20		
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	Total								

## California Water Service Company

## Supply And Distributions Mains

12/31/2010

Department: 121-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					113
1"				94	390					484
1 - 1/4"										
1 - 1/2"										
2"		2,068			2,216					4,284
2-3/8"										
2-1/2"										
3"					1,249					1,249
3-1/2"										
4"	16,317	20,667			373		767		298	38,422
4-1/2"										
5"										
5-1/2"										
6"	58,151	16,071			18			5,049	3,610	82,899
7"										
8"	35,471	7,148			357		227	3,874	9,644	56,721
9"										
10"					805			167		972
10-3/4"										
12"	1,988	335				350		2,920	80	5,673
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"										
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	111,927	46,289		134	5,481	350	994	12,010	13,632	190,817



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

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	1686	1808	588	479
Industrial				
Public Authorities	52	51		
Irrigation				
Other (specify)	6	7		
Sub-Total	1744	1866	588	479
Private Fire Connections			20	20
Public Fire Connections			247	245
Totals	1744	1866	855	744

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	Dec			
Commercial	21	20	19	25	28	38		151		
Industrial								0		
Public Authority	1	1	2	2	2	4		12		
Irrigation								0		
Other (specify)								0		
<b>Total</b>	<b>22</b>	<b>21</b>	<b>21</b>	<b>27</b>	<b>30</b>	<b>42</b>		<b>163</b>		
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Dec			
Commercial	60	60	59	43	31	22		275	426	459
Industrial								0	0	0
Public Authority	7	7	7	6	3	2		32	44	55
Irrigation								0	0	0
Other (specify)								0	0	0
<b>Total</b>	<b>67</b>	<b>67</b>	<b>66</b>	<b>49</b>	<b>34</b>	<b>24</b>		<b>307</b>	<b>470</b>	<b>514</b>
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 7,222										

## END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

<b>131. Materials and supplies on hand</b>	(G)	235.63
		41,198.50
<b>100.3. Construction work in progress</b>	(G)	57,213.35
		597,041.82
<b>241. Advances for construction</b>		-564,788.69
<b>265. Contributions in aid of construction</b>		-347,286.17

(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, 2010 to December 31, 2010.

Willows

  
Signature

Controller

Title

**MAR 26 2011**

Date

# INDEX

	<u>Page</u>
Acres Irrigated	15
Advances for Construction	16
Construction work in progress	16
Contribution in aid of construction	16
Depreciation and amortization reserves	2
Material and supplies on hand	16
Meters and services on pipe system	13
Operating expenses	4-6
Operating revenues	7
Population served	15
Service connections, active	14
Signature	16.a
Source of supply and water developed	11
Storage facilities	11
Taxes	8
Transmission and distribution facilities	12
Utility plant in service	2