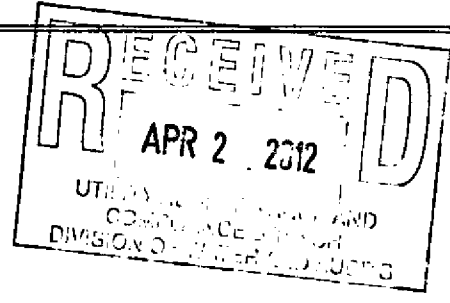


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2011
 ANNUAL REPORT
 OF
 DISTRICT WATER SYSTEM OPERATIONS
 OF
 CALIFORNIA WATER SERVICE COMPANY
 1720 North First Street
 SAN JOSE, CALIFORNIA 95112-4598

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, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	277,806.94	-6,792.09			271,014.85
	TOTAL INTANGIBLE PLANT	277,806.94	-6,792.09			271,014.85
II. LAND PLANT						
306	LAND AND LAND RIGHTS	18,386.32	50,231.52			68,617.84
III. SOURCE OF SUPPLY PLANT						
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
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	100,946.88	16,023.11	-181.82		116,788.17
3211	PAVEMENT	10,446.66				10,446.66
324	PUMPING EQUIPMENT	759,871.78	54,249.14	-10,242.37		803,878.55
3241	SYS CONTROL COMPUTER EQUIP	193,262.53	163,672.37			356,934.90
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	1,064,527.85	233,944.62	-10,424.19		1,288,048.28
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	10,409.84				10,409.84
332	WATER TREATMENT EQUIPMENT	178,633.81				178,633.81
	TOTAL WATER TREATMENT PLANT	189,043.65				189,043.65
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	39,699.08				39,699.08
3421	TANK PAINTING	267,548.92				267,548.92
343	TRANS AND DIST MAINS	3,676,019.92	265,687.77	-4,784.87		3,936,922.82
344	FIRE MAINS	0.00				0.00
345	SERVICES	938,387.15	114,094.49	-727.48	9,802.58	1,061,556.74
346	METERS	290,781.96	30,287.06			321,069.02
348	HYDRANTS	647,141.27	32,083.69	-392.54		678,832.42
	TOTAL TRANS AND DIST PLANT	5,872,784.00	442,153.01	-5,904.89	9,802.58	6,318,834.70
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	56,031.32	1,804.17			57,835.49
3711	PAVEMENT	46,367.45				46,367.45
3720	OFFICE FURNITURE AND EQUIPMENT	16,896.88				16,896.88
3721	OFFICE EQUIPMENT - COMPUTERS	14,793.36				14,793.36
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	95,664.42				95,664.42
374	STORES EQUIPMENT	17,162.78	3,616.14			20,778.92
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	11,076.00				11,076.00
377	POWER OPERATED EQUIPMENT	3,226.52				3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	42,766.07	5,630.93			48,397.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	303,984.80	11,051.24			315,036.04
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	263,718.77	94,484.33	-34,308.19	25.08	323,919.99
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	263,767.42	94,484.33	-34,308.19	25.08	323,968.65
	TOTAL UTILITY PLANT IN SERVICE	8,194,064.51	825,072.63	-50,637.27	9,827.66	8,978,327.54

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2011
SCHEDULE A-1d
WILLOWS DISTRICT RATE BASE AND WORKING CASH

Page 3

Line No.	Title of Account	Balance	12/31/2011	Balance	12/31/2010
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	8,128,230.4	\$	7,679,537.2
4	GENERAL OFFICE PRORATE	\$	312,826.6	\$	288,727.6
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)	\$	8,441,057.0	\$	7,968,264.8
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	2,685,242.7	\$	2,460,706.7
10	GENERAL OFFICE PRORATE	\$	130,665.2	\$	124,288.5
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$	2,815,908.0	\$	2,584,995.3
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	697,663.7	\$	440,104.1
14	DEFERRED ITC	\$	9,422.4	\$	9,772.4
15	GENERAL OFFICE PRORATE	\$	25,106.6	\$	5,076.0
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$	732,192.7	\$	454,952.5
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	338,785.5	\$	325,745.1
19	ADVANCES FOR CONSTRUCTION	\$	556,098.2	\$	531,611.6
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	12,577.9	\$	18,436.0
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$	882,305.8	\$	838,920.6
22	ADD MATERIALS AND SUPPLIES	\$	37,792.8	\$	36,454.5
23	ADD ADOPTED WORKING CASH (= Line 37)	\$	81,553.2	\$	32,600.0
24	TOTAL DISTRICT RATE BASE	\$	4,129,996.5	\$	4,158,450.9
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)	\$	708,641.3	\$	739,793.1
28	Purchased Power & Commodity for Resale*	\$	80,733.7	\$	109,946.7
29	Meter Revenues: Bimonthly Billing	\$	279,590.2	\$	188,405.7
30	Other Revenues: Flat Rate Monthly Billing	\$	30,532.8	\$	31,842.4
31	Total Revenues (Line 30 + Line 31)	\$	310,123.0	\$	220,246.1
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)		9.85%		14.46%
33	5/24 x Line 28 x (100% - Line 33)	\$	133,098.5	\$	131,841.1
34	1/24 x Line 28 x Line 33	\$	2,907.0	\$	4,456.5
35	1/12 x Line 29	\$	6,727.8	\$	9,162.2
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$	142,733.3	\$	145,459.8
37	Total Adopted	\$	81,553.2	\$	32,600.0

SCHEDULE A-3

WILLOWS

Depreciation and Amortization Reserves

2011

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)	103,975.83				
			2,523,284.03	30,566.46	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	29,399.47				
			220,363.00				
4	b) Charged to account No. 255		15,434.23				
5	c) Charged to clearing accounts	(G)	1,286.89				
			5,979.00				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(2,977.60)				
			0.00	(B) 27,275.48			
8	Total Credits		269,484.99	27,275.48			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	34,308.19				
			16,329.08				
11	b) Cost of removal	(G)	1,872.77				
			0.00				
12	c) All other debits	(G)	(7.74)		(C) 0.00		
			0.00				
13	Total Debits		52,502.30		0.00		
14	Balances in reserves at end of year		2,844,242.55	57,841.94	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:		381,899.00				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: WILLOWS

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
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	247,297.39	2,180.28	0.00	0.00	0.00	0.00	249,477.67
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	247,054.06	2,180.28	0.00	0.00	0.00	0.00	249,234.34
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	72,610.15	3,709.44	-181.82	0.00	0.00	0.00	76,137.77
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	302,021.87	15,197.40	-10,242.37	0.00	0.00	0.00	306,976.90
3241 SYSTEM CONTROL COMPUTER EQUIP	5,487.75	3,865.20	0.00	0.00	0.00	0.00	9,352.95
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	380,119.77	22,772.04	-10,424.19	0.00	0.00	0.00	392,467.62
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	6,642.84	162.36	0.00	0.00	0.00	0.00	6,805.20
3320 WATER TREATMENT EQUIPMENT	32,384.86	5,091.12	0.00	0.00	0.00	0.00	37,475.98
TOTAL WATER TREATMENT PLANT	39,027.70	5,253.48	0.00	0.00	0.00	0.00	44,281.18
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	3,567.39	793.56	0.00	0.00	0.00	0.00	4,360.95
3420 RESERVOIRS AND TANKS	29,944.50	583.56	0.00	0.00	0.00	0.00	30,528.06
3421 TANK PAINTING	7,812.93	23,276.76	0.00	0.00	0.00	0.00	31,089.69
3430 TRANS AND DIST MAINS	997,441.69	97,414.56	-4,784.87	0.00	0.00	0.00	1,090,071.38
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	360,300.69	57,839.52	-727.48	0.00	0.00	0.00	417,412.73
3460 METERS	76,526.53	8,461.80	0.00	0.00	0.00	0.00	84,988.33
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	173,101.98	11,583.84	-392.54	0.00	0.00	0.00	184,293.28
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	1,648,695.71	199,953.60	-5,904.89	0.00	0.00	0.00	1,842,744.42
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	21,994.44	4,822.92	0.00	0.00	0.00	0.00	26,817.36
3720 OFFICE FURNITURE AND EQUIP	11,401.94	419.04	0.00	0.00	0.00	0.00	11,820.98
3721 OFFICE EQUIPMENT - COMPUTERS	31,870.00	-991.20	0.00	0.00	0.00	0.00	30,878.80
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	100,956.09	5,979.00	0.00	0.00	0.00	0.00	106,935.09
3740 STORES EQUIPMENT	18,254.57	-32.64	0.00	0.00	0.00	0.00	18,221.93
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	10,613.14	-316.80	0.00	0.00	0.00	0.00	10,296.34
3770 POWER OPERATED EQUIPMENT	3,412.63	75.51	0.00	0.00	0.00	0.00	3,488.14
3780 TOOLS, SHOP AND GARAGE EQUIP	9,835.33	1,911.60	0.00	0.00	0.00	0.00	11,746.93
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	208,386.79	11,867.43	0.00	0.00	0.00	0.00	220,254.22
GO PLANT ALLOCATION	103,975.83	27,458.16	-34,308.19	7.74	-1,872.77	0.00	95,260.77
TOTAL DEPRECIATION	2,627,259.86	269,484.99	-50,637.27	7.74	-1,872.77	0.00	2,844,242.55

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	1,355,919.75	1,010,700.10	345,219.65
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	115,579.21	85,753.35	29,825.86
27		Sub-Total	<u>1,471,498.96</u>	<u>1,096,453.45</u>	<u>375,045.51</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	348,560.82	368,316.84	(19,756.02)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	<u>348,560.82</u>	<u>368,316.84</u>	<u>(19,756.02)</u>
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
37	604	Private Fire Protection Service	11,328.60	8,892.00	2,436.60
38	605	Public Fire Protection Service	4,173.60	3,276.00	897.60
39	606	Sales To Other Water Utilities For Resale	(123.80)	(2,509.77)	2,385.97
42	609	Other Sales or Service	11,959.42	5,662.29	6,297.13
43		Sub-Total	<u>27,337.82</u>	<u>15,320.52</u>	<u>12,017.30</u>
44		Total Water Service Revenue	<u>1,847,397.60</u>	<u>1,480,090.81</u>	<u>367,306.79</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	2,190.00	1,495.00	695.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	20,588.06	1,279.16	19,308.90
51		Total Other Water Revenues	<u>22,778.06</u>	<u>2,774.16</u>	<u>20,003.90</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	92,973.70	29,727.41	63,246.29
54		WRAM/MCBA Interest	49.82	(49.56)	99.37
54		Conservation Revenue Billed	(11,595.20)	0.00	(11,595.20)
55		Total WRAM Adjustments	<u>81,428.31</u>	<u>29,677.85</u>	<u>51,750.47</u>
52		Total Operating Revenues	<u>1,951,603.97</u>	<u>1,512,542.82</u>	<u>439,061.16</u>

WILLOWS

SCHEDULE B-3

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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	20,695.77	0.00	0.00	20,695.77
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	20,695.77	0.00	0.00	20,695.77
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	15,846.83	19,762.99	0.00	(3,916.16)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	0.00
26	723	Fuel For Power Production	1,209.89	0.00	0.00	1,209.89
27	724	Pumping Labor and Expenses	38,632.12	36,739.90	0.00	1,892.22
28	725	Miscellaneous Expenses	15,407.03	16,453.55	0.00	(1,046.52)
29	726	Fuel or Power Purchased For Pumping	80,733.73	109,946.66	0.00	(29,212.93)
30		Maintenance				
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	307.49	3,623.76	0.00	(3,316.27)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	14,920.70	21,726.90	0.00	(6,806.20)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	0.00
37		Total Pumping Expenses	167,057.79	208,253.76	0.00	(41,195.97)
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	2,527.89	2,705.04	0.00	(177.15)
42	742	Operation Labor and Expenses	18,014.11	21,528.05	0.00	(3,513.94)
43	743	Miscellaneous Expenses	4,920.15	1,224.82	0.00	3,695.33
44	744	Chemicals and Filtering Materials	6,519.26	7,388.32	0.00	(869.06)
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	297.09	536.84	0.00	(239.75)
50		Total Water Treatment Expenses	32,278.50	33,383.07	0.00	(1,104.57)

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		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	21,440.93	24,210.44	(2,769.51)	
5	752	Storage Facilities Expenses	1,389.00	540.31	848.69	
7	753	Transmission and Distribution Lines	12,050.95	15,874.61	(3,823.66)	
8	754	Meter Expenses	19,906.44	18,802.24	1,104.20	
9	755	Customer Installation Expenses	8,645.89	12,545.96	(3,900.07)	
10	756	Miscellaneous	10,443.87	5,917.05	4,526.82	
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	279.38	224.77	54.61	
16	761	Maint. Of Transmission and Distribbut. Mains	31,875.35	39,826.04	(7,950.69)	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	21,376.85	34,428.67	(13,051.82)	
21	764	Maint. Of Meters	545.83	834.09	(288.26)	
22	765	Maint. Of Hydrants	1,715.62	5,524.17	(3,808.55)	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	129,670.11	158,728.35	(29,058.24)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	17,707.05	17,587.75	119.30	
29	772	Meter Reading Expenses	20,756.53	18,296.87	2,459.66	
30	773	Customer Records and Collection Expenses	91,659.13	88,332.53	3,326.60	
32	774	Miscellaneous Customer Accounting Expenses	43,445.32	40,323.40	3,121.92	
33	775	Uncollectible Accounts	6,747.43	4,762.61	1,984.82	
34		Total Customer Accounts Expense	180,315.46	169,303.16	11,012.30	
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	

WILLOWS

SCHEDULE B-2

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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	73.32	566.68	(493.36)
5	792	Office Supplies and Other Expenses	3,001.67	4,187.41	(1,185.74)
6	793	Property Insurance	44.00	48.00	(4.00)
7	794	Injuries and Damages	15,396.34	16,295.85	(899.51)
8	795	Employees Pensions and Benefits	32,840.27	28,698.46	4,141.81
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	159.47	(155.84)	315.31
12	798	Outside Service Employed	674.83	79.63	595.20
14	799	Miscellaneous General Expense	869.11	1,547.96	(678.85)
15		Maintenance			
16	805	Maintenance of General Plant	4,922.66	3,133.10	1,789.56
17		Total Administrative and General Expenses	57,981.67	54,401.25	3,580.42
18		VIII. Miscellaneous			
19	811	Rents	9,861.68	9,268.68	593.00
20	812	Admin. Exp. Transferred	(902.66)	(609.43)	(293.23)
20		Admin. Exp. Transferred - General Office	131,758.54	99,005.54	32,753.00
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	140,717.56	107,664.79	33,052.77
23		Total Operating Expenses	728,716.86	731,734.38	(3,017.52)

WILLOWS

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	42,341.32	42,341.32	0.00		
25	State corporate Franchise Tax	13,950.97	13,950.97			
26	State Unemployment Tax	1,484.00	1,287.99			196.01
27	Other State and Local Taxes	27,500.31	27,500.31			
28	Federal Unemployment Tax	224.00	194.41			29.59
29	FICA	22,640.89	19,263.48			3,377.41
30	Other Federal Tax					
31	Federal Income Tax	103,805.27	103,805.27			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	9,745.21	9,745.21			
36						
37						
38						
39		221,691.97	218,088.96	0.00	0.00	3,603.01

WIL

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	Depth to Water	Pumping Capacity(Unit) ²		
		Location	Number					
6								
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	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) ² Million Gallons
18		
19		

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

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		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 2011

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2011 M.G.</u>	<u>2011 A.F.</u>	<u>HOURS</u>
Willow & Yolo	2-01	16-10	720	0.0		
Lassen & Cedar	4-01	16-12	730	99.7	305.9	4,339
Laurel & Culver	5-01	20-16	676	52.1	159.8	1,175
Green Street W/O Butte Street	6-01	16	652	8.2	25.2	192
Pacific Ave. N/O French Street	7-01	20-16	759	96.0	294.6	2,989
W/S County Road 53 W/O South Tehama	8-01	16	612	3.0	9.3	62
1331 West Sycamore	9-01	16	600	175.3	538.0	4,137
Oak Street @ Ventura Street	10-01	16	617	23.0	70.6	1,023
GRAND TOTAL	8			457.3	1,403.4	13,917

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2011

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>1</u>	Total Co. Storage Capacity		<u>100</u>

These totals include three leased tanks in King City, Kaanapali and Salinas

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
12/31/2011

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	15,107			18			5,049	3,610	81,935
7"							227	3,907	10,888	57,708
8"	35,181	7,148			357					
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"								0		
30"										
33"										
36"										
37"										
42"										
Total	111,637	45,325		134	5,481	350	994	12,043	14,876	190,840

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)	1808	1995	479	314
Industrial				
Public Authorities	51	49		
Irrigation				
Other (specify)	7	7		
Sub-Total	1866	2051	479	314
Private Fire Connections			20	20
Public Fire Connections			245	245
Totals	1866	2051	744	579

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	1,969	
3/4 - in.		1,530
1 - in.	146	962
1 1/4 - in.		
1 1/2 - in.	38	9
2 - in.	62	101
2 1/2 - in.		
3 - in.	13	3
4 - in.	2	22
5 - in.		
6 - in.		12
8 - in.		8
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		2
misc		-
Totals	2,230	2,649

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	0
3. Used, after repair	4
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	1,332
2. More than 10, but less than 15 years	189
3. More than 15 years	740

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				
Commercial	20	19	20	21	33	36	149	425	426		
Industrial							0	0	0		
Public Authority	2	2	1	1	3	4	13	43	44		
Irrigation							0	0	0		
Other water utilities							0	0	0		
Reclaimed							0	0	0		
Other					1		1	2	0		
Total	22	21	21	22	37	40	163	470	470		
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan				
Commercial	54	56	64	48	29	25	276	425	426		
Industrial							0	0	0		
Public Authority	6	6	8	6	3	1	30	43	44		
Irrigation							0	0	0		
Other water utilities							0	0	0		
Reclaimed							0	0	0		
Other	1						1	2	0		
Total	61	62	72	54	32	26	307	470	470		
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:									Total Population Served:	7,008	

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)	207.74
		37,327.86
100.3. Construction work in progress	(G)	5,081.15
		1,469,549.98
241. Advances for construction		-543,812.67
265. Contributions in aid of construction		-328,442.41

(G) General Office Allocation

SIGNATURE

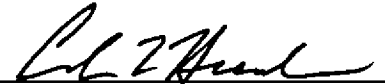
District Management

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, 2011 to December 31, 2011.

Willows



Signature

Controller

Title

MAR 26 2012

Date

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