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2012
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, 2012

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2013

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Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: WILLOWS

ANALYSIS OF UTILITY PLANT
 December/31/2012

Page No. 21
 Run Date: 3/14/2013
 Run Time: 10:51:33AM

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	271,014.85				271,014.85
	TOTAL INTANGIBLE PLANT	271,014.85				271,014.85
II. LAND PLANT						
306	LAND AND LAND RIGHTS	68,617.84				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	116,788.17	913,576.11			1,030,364.28
3211	PAVEMENT	10,446.66	23,204.74			33,651.40
324	PUMPING EQUIPMENT	803,878.55	437,660.04	-20,485.07		1,221,053.52
3241	SYS CONTROL COMPUTER EQUIP	356,934.90	20,735.39			377,670.29
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	1,288,048.28	1,395,176.28	-20,485.07		2,662,739.49
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	424,225.07			427,364.65
342	RESERVOIRS AND TANKS	39,699.08	560,342.65			600,041.73
3421	TANK PAINTING	267,548.92				267,548.92
343	TRANS AND DIST MAINS	3,936,922.82				3,936,922.82
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,061,556.74	78,845.00			1,140,401.74
346	METERS	321,069.02	26,521.72			347,590.74
348	HYDRANTS	678,832.42	3,595.38	-99.47		682,328.33
	TOTAL TRANS AND DIST PLANT	6,318,834.70	1,093,529.82	-99.47		7,412,265.05
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	57,835.49	2,652.22			60,487.71
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	20,778.92				20,778.92
375	LABORATORY EQUIPMENT	0.00	1,091.92			1,091.92
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	48,397.00				48,397.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	315,036.04	3,744.14			318,780.18
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	350,949.77	17,242.85	-9,542.71	1,400.82	360,050.73
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	350,998.42	17,242.85	-9,542.71	1,400.82	360,099.38
	TOTAL UTILITY PLANT IN SERVICE	9,005,357.31	2,509,693.09	-30,127.25	1,400.82	11,486,323.97

CALIFORNIA WATER SERVICE COMPANY							
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2012							
SCHEDULE A-1d							
WILLOWS DISTRICT RATE BASE AND WORKING CASH							
Line No.	Title of Account			Balance	12/31/2012	Balance	12/31/2011
1	UTILITY PLANT						
2		PLANT IN SERVICE		\$	9,231,990.6	\$	8,128,230.4
4		GENERAL OFFICE PRORATE		\$	395,926.8	\$	312,826.6
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)			\$	9,627,917.3	\$	8,441,057.0
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION						
9		PLANT IN SERVICE		\$	2,879,294.6	\$	2,685,242.7
10		GENERAL OFFICE PRORATE		\$	134,431.4	\$	130,665.2
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)			\$	3,013,726.0	\$	2,815,907.9
12	LESS OTHER RESERVES						
13		DEFERRED INCOME TAXES		\$	701,817.9	\$	697,663.7
14		DEFERRED ITC		\$	9,072.4	\$	9,422.4
15		GENERAL OFFICE PRORATE		\$	29,566.5	\$	25,106.6
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)			\$	740,456.8	\$	732,192.7
17	LESS ADJUSTMENTS						
18		CONTRIBUTIONS IN AID OF CONSTRUCTION		\$	336,039.6	\$	338,785.5
19		ADVANCES FOR CONSTRUCTION		\$	847,081.3	\$	556,098.2
20		OTHER (TAX EFFECT ON CIAC AND ADVANCES)		\$	5,200.8	\$	12,577.9
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)			\$	1,177,920.0	\$	882,305.8
22	ADD MATERIALS AND SUPPLIES			\$	38,497.5	\$	37,792.8
23	ADD ADOPTED WORKING CASH (= Line 37)			\$	58,800.0	\$	53,000.0
24	TOTAL DISTRICT RATE BASE			\$	4,793,112.0	\$	4,101,443.4
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)		\$	1,363,073.1	\$	708,641.3
28		Purchased Power & Commodity for Resale*		\$	118,915.3	\$	80,733.7
29		Meter Revenues: Bimonthly Billing		\$	298,889.1	\$	279,590.2
30		Other Revenues: Flat Rate Monthly Billing		\$	22,356.5	\$	30,532.8
31	Total Revenues (Line 30 + Line 31)			\$	321,245.7	\$	310,123.0
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)				6.96%		9.85%
33		5/24 x Line 28 x (100% - Line 33)		\$	264,210.9	\$	133,098.5
34		1/24 x Line 28 x Line 33		\$	3,952.5	\$	2,907.0
35		1/12 x Line 29		\$	9,909.6	\$	6,727.8
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)			\$	278,073.1	\$	142,733.3
37	Total Adopted			\$	58,800.0	\$	53,000.0
Page 3							

SCHEDULE A-3

WILLOWS

Depreciation and Amortization Reserves

2012

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)	103,209.89			
			2,748,981.78	57,841.94	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	37,773.92			
			240,934.00			
4	b) Charged to account No. 265		15,428.28			
5	c) Charged to clearing accounts	(G)	1,659.33			
			5,979.00			
6	d) Salvage recovered	(G)	0.00			
			0.00			
7	e) All other credits	(G)	(4,089.50)			
			0.00	(B) 27,213.60		
8	Total Credits		297,685.03	27,213.60		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	9,379.78			
			20,584.54			
11	b) Cost of removal	(G)	(150.08)			
			0.00			
12	c) All other debits	(G)	(1,464.87)		(C) 0.00	
			0.00			
13	Total Debits		28,349.37		0.00	
14	Balances in reserves at end of year		3,121,527.33	85,055.54	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:		192,131.00			
19	Indicate nature of these items and accounts affected					
20			(See Schedule A-3a opposite)			



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 21

Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2013

Schedule A-3A
Dept: WILLOWS

Run Time: 3:22:24 PM

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	249,477.67	2,180.28	0.00	0.00	0.00	0.00	251,657.95
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	249,234.34	2,180.28	0.00	0.00	0.00	0.00	251,414.62
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	76,137.77	4,236.96	0.00	0.00	0.00	0.00	80,374.73
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	306,976.90	16,077.60	-20,485.07	0.00	0.00	0.00	302,569.43
3241 SYSTEM CONTROL COMPUTER EQUIP	9,352.95	7,138.68	0.00	0.00	0.00	0.00	16,491.63
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	392,467.62	27,453.24	-20,485.07	0.00	0.00	0.00	399,435.79
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	6,805.20	162.36	0.00	0.00	0.00	0.00	6,967.56
3320 WATER TREATMENT EQUIPMENT	37,475.98	5,091.12	0.00	0.00	0.00	0.00	42,567.10
TOTAL WATER TREATMENT PLANT	44,281.18	5,253.48	0.00	0.00	0.00	0.00	49,534.66
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	4,360.95	793.56	0.00	0.00	0.00	0.00	5,154.51
3420 RESERVOIRS AND TANKS	30,528.06	583.56	0.00	0.00	0.00	0.00	31,111.62
3421 TANK PAINTING	31,089.69	23,276.76	0.00	0.00	0.00	0.00	54,366.45
3430 TRANS AND DIST MAINS	1,090,971.38	104,328.48	0.00	0.00	0.00	0.00	1,194,399.86
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	417,412.73	64,755.00	0.00	0.00	0.00	0.00	482,167.73
3460 METERS	84,988.33	9,343.08	0.00	0.00	0.00	0.00	94,331.41
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	184,293.28	12,151.08	-99.47	0.00	0.00	0.00	196,344.89
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	1,842,744.42	215,231.52	-99.47	0.00	0.00	0.00	2,057,876.47
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	26,817.36	4,907.88	0.00	0.00	0.00	0.00	31,725.24
3720 OFFICE FURNITURE AND EQUIP	11,820.98	419.04	0.00	0.00	0.00	0.00	12,240.02
3721 OFFICE EQUIPMENT - COMPUTERS	30,878.80	-991.20	0.00	0.00	0.00	0.00	29,887.60
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	106,935.09	5,979.00	0.00	0.00	0.00	0.00	112,914.09
3740 STORES EQUIPMENT	18,221.93	-39.48	0.00	0.00	0.00	0.00	18,182.45
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	10,296.34	-316.80	0.00	0.00	0.00	0.00	9,979.54
3770 POWER OPERATED EQUIPMENT	3,488.14	100.68	0.00	0.00	0.00	0.00	3,588.82
3780 TOOLS, SHOP AND GARAGE EQUIP	11,746.93	2,163.36	0.00	0.00	0.00	0.00	13,910.29
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	220,254.22	12,222.48	0.00	0.00	0.00	0.00	232,476.70
GO PLANT ALLOCATION	0.00						0.00
TOTAL DEPRECIATION	2,748,981.78	262,341.00	-20,584.54	0.00	0.00	0.00	2,990,738.24

<i>Willows</i>		SCHEDULE B-1			
		OPERATING REVENUES - CLASS A WATER	UTILITIES		
LN NO	ACCT NO	ACCOUNT	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
		(A)			
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	1,613,522.07	1,355,919.75	257,602.32
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	130,202.75	115,579.21	14,623.54
27		Sub-Total	1,743,724.82	1,471,498.96	272,225.86
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	250,768.87	348,560.82	(97,791.95)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	250,768.87	348,560.82	(97,791.95)
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	11,805.62	11,328.60	477.02
38	605	Public Fire Protection Service	4,173.60	4,173.60	0.00
39	606	Sales To Other Water Utilities For Resale	0.00	(123.80)	123.80
42	609	Other Sales or Service	14,629.56	11,959.42	2,670.14
43		Sub-Total	30,608.78	27,337.82	3,270.96
44		Total Water Service Revenue	2,025,102.47	1,847,397.60	177,704.87
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	1,210.00	2,190.00	(980.00)
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	7,907.72	20,588.06	(12,680.34)
51		Total Other Water Revenues	9,117.72	22,778.06	(13,660.34)
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustments	65,907.04	92,973.70	(27,066.66)
54		WRAM/MCBA Interest	182.11	49.82	132.30
54		Conservation Revenue Billed	(5,971.13)	(11,595.20)	5,624.07
55		Total WRAM Adjustments	60,118.02	81,428.31	(21,310.29)
52		Total Operating Revenues	2,094,338.21	1,951,603.97	142,734.24

<i>Willows</i>		<i>SCHEDULE B-3</i>			
LN	ACCT	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	
NO	NO	ACCOUNT	AMOUNT	AMOUNT	INCREASE
		(A)	CURRENT YEAR	PRIOR YEAR	(DECREASE)
			(B)	(C)	(D)
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	37,255.72	20,695.77	16,559.95
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	37,255.72	20,695.77	16,559.95
20		II. Pumping Expenses			
21		Operation			
22	721	Operation Supervision and Engineering	23,698.69	15,846.83	7,851.86
24	722	Power Production Labor and Expenses	0.00	0.00	0.00
26	723	Fuel For Power Production	0.00	1,209.89	(1,209.89)
27	724	Pumping Labor and Expenses	40,035.33	38,632.12	1,403.21
28	725	Miscellaneous Expenses	2,672.48	15,407.03	(12,734.55)
29	726	Fuel or Power Purchased For Pumping	120,195.78	80,733.73	39,462.05
30		Maintenance			
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	2,260.95	307.49	1,953.46
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	23,545.90	14,920.70	8,625.20
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	212,409.13	167,057.79	45,351.34
38		III. Water Treatment Expenses			
39		Operation			
40	741	Operation Supervision and Engineering	686.37	2,527.89	(1,841.52)
42	742	Operation Labor and Expenses	19,911.70	18,014.11	1,897.59
43	743	Miscellaneous Expenses	3,720.17	4,920.15	(1,199.98)
44	744	Chemicals and Filtering Materials	7,182.95	6,519.26	663.69
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	1,030.32	297.09	733.23
50		Total Water Treatment Expenses	32,531.51	32,278.50	253.01

<i>Willows</i>		SCHEDULE B-2			
LN	ACCT	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	
NO	NO	ACCOUNT	AMOUNT	AMOUNT	INCREASE
		(A)	CURRENT YEAR	PRIOR YEAR	(DECREASE)
			(B)	(C)	(D)
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	26,790.88	21,440.93	5,349.95
5	752	Storage Facilities Expenses	3,127.72	1,389.00	1,738.72
7	753	Transmission and Distribution Lines	21,145.65	12,050.95	9,094.70
8	754	Meter Expenses	20,722.17	19,906.44	815.73
9	755	Customer Installation Expenses	8,148.29	8,645.89	(497.60)
10	756	Miscellaneous	20,675.83	10,443.87	10,231.96
11		Maintenance			
12	758	Maint. Supervision and Engineering	0.00	0.00	0.00
14	759	Maint. Of Structures and Improvements	85.53	0.00	85.53
15	760	Maint. Of Reservoirs and Tanks	1,354.54	279.38	1,075.16
16	761	Maint. Of Transmission and Distribbut. Mains	36,727.72	31,875.35	4,852.37
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	31,592.00	21,376.85	10,215.15
21	764	Maint. Of Meters	(158.29)	545.83	(704.12)
22	765	Maint. Of Hydrants	1,247.99	1,715.62	(467.63)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	171,460.03	129,670.11	41,789.92
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	20,875.95	17,707.05	3,168.90
29	772	Meter Reading Expenses	21,498.07	20,756.53	741.54
30	773	Customer Records and Collection Expenses	96,512.06	91,659.13	4,852.93
32	774	Miscellaneous Customer Accounting Expenses	49,442.18	43,445.32	5,996.86
33	775	Uncollectible Accounts	12,636.29	6,747.43	5,888.86
34		Total Customer Accounts Expense	200,964.55	180,315.46	20,649.09
35		VI. Sales Expenses			
36		Operation			
37	781	Supervision			
39	782	Demonstration 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

<i>Willows</i>		<i>SCHEDULE B-2</i>			
		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	73.32	(73.32)
5	792	Office Supplies and Other Expenses	1,703.11	3,001.67	(1,298.56)
6	793	Property Insurance	81.12	44.00	37.12
7	794	Injuries and Damages	7,452.25	15,396.34	(7,944.09)
8	795	Employees Pensions and Benefits	267,346.48	32,840.27	234,506.21
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	1,555.34	159.47	1,395.87
12	798	Outside Service Employed	1,643.68	674.83	968.85
14	799	Miscellaneous General Expense	1,091.85	869.11	222.74
15		Maintenance			
16	805	Maintenance of General Plant	5,302.29	4,922.66	379.63
17		Total Administrative and General Expenses	286,176.12	57,981.67	228,194.45
18		VIII. Miscellaneous			
19	811	Rents	12,300.00	9,861.68	2,438.32
20	812	Admin. Exp. Transferred	(1,084.43)	(902.66)	(181.77)
20		Admin. Exp. Transferred - General Office	316,654.63	294,944.93	21,709.70
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	327,870.20	303,903.95	23,966.25
23		Total Operating Expenses	1,268,667.26	891,903.25	376,764.01

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WILLOWS**

SCHEDULE B-4

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	51,609.14	51,609.14	0.00		
25	State corporate Franchise Tax	(35,985.31)	(35,985.31)			
26	State Unemployment Tax	1,540.00	1,352.09			187.91
27	Other State and Local Taxes	30,522.06	30,522.06			
28	Federal Unemployment Tax	168.00	147.49			20.51
29	FICA	24,874.71	21,525.99			3,348.72
30	Other Federal Tax					
31	Federal Income Tax	148,941.07	148,941.07			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	8,245.02	8,245.02			
36						
37						
38						
39		229,914.68	226,357.54	0.00	0.00	3,557.14

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			¹ Depth to Water	Pumping Capacity(Unit) ²			
		Location	Number	Dimensions					
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 2012
SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2012 M.G.</u>	<u>2012 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	61.8	189.8	2,699
Laurel & Culver	5-01	20-16	676	59.5	182.5	1,325
Green Street W/O Butte Street	6-01	16	652	75.1	230.3	2,001
Pacific Ave. N/O French Street	7-01	20-16	759	66.9	205.3	2,061
W/S County Road 53 W/O South Tehama	8-01	16	612	8.7	26.8	200
1331 West Sycamore	9-01	16	600	221.3	679.2	5,275
Oak Street @ Ventura Street	10-01	16	617	12.6	38.7	547
GRAND TOTAL	8			505.9	1,552.6	14,107
					1,552.6	
						0.0

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2012

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

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

D - Distribution

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	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	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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

Line No.	See Attached Schedule	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	10	12	14	16	18	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	Total									

California Water Service Company
Supply And Distributions Mains
12/31/2012

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"										
8"	35,181	7,148			357		227	3,907	10,888	57,708
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)	1995	2083	314	214
Industrial				
Public Authorities	49	49		
Irrigation				
Other (specify)	7	4		
Sub-Total	2051	2136	314	214
Private Fire Connections			20	21
Public Fire Connections			245	245
Totals	2051	2136	579	480

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	2,100	
3/4 - in.		1,484
1 - in.	137	1,044
1 1/4 - in.		
1 1/2 - in.	39	9
2 - in.	66	102
2 1/2 - in.		
3 - in.	13	3
4 - in.	2	21
5 - in.		
6 - in.		12
8 - in.		8
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		7
misc		
Totals	2,357	2,690

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	_____ 2
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 1,589
2. More than 10, but less than 15 years	_____ 207
3. More than 15 years	_____ 562

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	Sub-total			
Commercial	24	23	23	24	30	61	185	489	425	
Industrial				2			2	2	0	
Public Authority	1	2	1		2	6	12	46	43	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other						2	2	4	2	
Total	25	25	24	26	32	69	201	541	470	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total			
Commercial	64	61	70	49	37	23	304	489	425	
Industrial							0	2	0	
Public Authority	7	8	9	5	4	1	34	46	43	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other	2						2	4	2	
Total	73	69	79	54	41	24	340	541	470	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 7,035

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)	440.26
		41,868.48
100.3. Construction work in progress	(G)	57,262.21
		93,822.24
241. Advances for construction		-1,612,291.36
265. Contributions in aid of construction		-338,349.13

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Rosanna Marino

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, 2012 to December 31, 2012.

Willows

Signature

Controller
Title

Date

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Willows


Signature

Controller

Title

March 26, 2013
Date

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