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2013
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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 Bus. Unit: CWSCO
 Dept: WILLOWS

ANALYSIS OF UTILITY PLANT
 December/31/2013

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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	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	1,030,364.28				1,030,364.28
3211	PAVEMENT	33,651.40				33,651.40
324	PUMPING EQUIPMENT	1,221,053.52	888.66	-203.41		1,221,738.77
3241	SYS CONTROL COMPUTER EQUIP	377,670.29				377,670.29
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	2,662,739.49	888.66	-203.41		2,663,424.74
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	427,364.65				427,364.65
342	RESERVOIRS AND TANKS	600,041.73	1,321.11			601,362.84
3421	TANK PAINTING	267,548.92				267,548.92
343	TRANS AND DIST MAINS	3,936,922.82	426,566.05	-1,714.92		4,361,773.95
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,140,401.74	101,764.22	-340.08		1,241,825.88
346	METERS	347,590.74	35,473.69			383,064.43
348	HYDRANTS	682,328.33	19,263.53	-317.83	44,158.00	745,432.03
	TOTAL TRANS AND DIST PLANT	7,412,265.05	584,388.60	-2,372.83	44,158.00	8,038,438.82
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	60,487.71				60,487.71
3711	PAVEMENT	46,367.45				46,367.45
3720	OFFICE FURNITURE AND EQUIPMENT	16,896.88		-3,321.11		13,575.77
3721	OFFICE EQUIPMENT - COMPUTERS	14,793.36	14,332.31	-6,519.07		22,606.60
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	95,664.42	34,580.31	-21,398.65		108,846.08
374	STORES EQUIPMENT	20,778.92				20,778.92
375	LABORATORY EQUIPMENT	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	2,487.55	-3,018.06		47,866.49
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	318,780.18	51,400.17	-34,256.89		335,923.46
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	416,866.62	69,541.55	-8,067.38	-796.58	477,544.22
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	416,915.27	69,541.55	-8,067.38	-796.58	477,592.87
	TOTAL UTILITY PLANT IN SERVICE	11,543,139.86	706,218.98	-44,900.51	43,361.43	12,247,819.76

CALIFORNIA WATER SERVICE COMPANY							
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013							
SCHEDULE A-1d							
WILLOWS DISTRICT RATE BASE AND WORKING CASH							
Line No.	Title of Account			Balance	12/31/2013	Balance	12/31/2012
1	UTILITY PLANT						
2		PLANT IN SERVICE		\$	11,292,727.1	\$	9,231,990.6
4		GENERAL OFFICE PRORATE		\$	446,160.1	\$	395,926.8
5		RATE BASE WRITE-UP (NET)		\$	-	\$	-
6		PLANT NOT FUNDED BY CALWATER		\$	-	\$	-
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)			\$	11,738,887.2	\$	9,627,917.3
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION						
9		PLANT IN SERVICE		\$	3,247,158.7	\$	2,879,294.6
10		GENERAL OFFICE PRORATE		\$	172,853.0	\$	134,431.4
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)			\$	3,420,011.7	\$	3,013,726.0
12	LESS OTHER RESERVES						
13		DEFERRED INCOME TAXES		\$	1,089,122.0	\$	701,817.9
14		DEFERRED ITC		\$	8,722.4	\$	9,072.4
15		GENERAL OFFICE PRORATE		\$	24,700.3	\$	29,566.5
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)			\$	1,122,544.7	\$	738,456.8
17	LESS ADJUSTMENTS						
18		CONTRIBUTIONS IN AID OF CONSTRUCTION		\$	355,168.0	\$	336,039.6
19		ADVANCES FOR CONSTRUCTION		\$	1,600,972.6	\$	847,081.3
20		OTHER (TAX EFFECT ON CIAC AND ADVANCES)		\$	(839.0)	\$	5,200.8
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)			\$	1,956,979.7	\$	1,177,920.0
22	ADD MATERIALS AND SUPPLIES			\$	39,122.6	\$	38,497.5
23	ADD ADOPTED WORKING CASH (= Line 37)			\$	64,600.0	\$	58,800.0
24	TOTAL DISTRICT RATE BASE			\$	5,343,073.7	\$	4,795,112.0
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)		\$	1,481,797.9	\$	1,363,073.1
28		Purchased Power & Commodity for Resale*		\$	105,290.7	\$	118,915.3
29		Meter Revenues: Bimonthly Billing		\$	346,450.7	\$	298,889.1
30		Other Revenues: Flat Rate Monthly Billing		\$	9,988.9	\$	22,356.5
31	Total Revenues (Line 30 + Line 31)			\$	356,439.5	\$	321,245.7
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)				2.80%		6.96%
33	5/24 x Line 28 x (100% - Line 33)			\$	300,056.7	\$	264,210.9
34	1/24 x Line 28 x Line 33			\$	1,730.2	\$	3,952.5
35	1/12 x Line 29			\$	8,774.2	\$	9,909.6
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)			\$	310,561.1	\$	278,073.1
37	Total Adopted			\$	64,600.0	\$	58,800.0

SCHEDULE A-3**WILLOWS****Depreciation and Amortization Reserves****2013**

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)	151,427.57					
			2,990,738.24		85,055.54		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	43,037.13					
			319,700.00					
4	b) Charged to account No. 265		16,154.79					
5	c) Charged to clearing accounts	(G)	1,722.25					
			5,979.00					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	51.37					
			0.00	(B)	27,213.60			
8	Total Credits		386,644.54		27,213.60			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	8,067.38					
			36,833.13					
11	b) Cost of removal	(G)	(82.48)					
			0.00					
12	c) All other debits	(G)	1,028.28			(C)	0.00	
			(925.00)					
13	Total Debits		44,921.31				0.00	
14	Balances in reserves at end of year		3,483,889.04		112,269.14		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:		269,793.00					
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

Schedule A-3A
 Dept: WILLOWS

ACCOUNT	BEGIN	PROVISIONS	RETIREMENT	COST TO	SALVAGE	OTHER	END
	BALANCE			REMOVE			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	251,657.95	2,180.28	0.00	0.00	0.00	0.00	253,838.23
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	251,414.62	2,180.28	0.00	0.00	0.00	0.00	253,594.90
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	80,374.73	35,431.68	0.00	0.00	0.00	0.00	115,806.41
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	302,569.43	24,421.08	-203.41	0.00	0.00	0.00	326,787.10
3241 SYSTEM CONTROL COMPUTER EQUIP	16,491.63	7,553.40	0.00	0.00	0.00	0.00	24,045.03
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	399,435.79	67,406.16	-203.41	0.00	0.00	0.00	466,638.54
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	6,967.56	162.36	0.00	0.00	0.00	0.00	7,129.92
3320 WATER TREATMENT EQUIPMENT	42,567.10	5,091.12	0.00	0.00	0.00	0.00	47,658.22
TOTAL WATER TREATMENT PLANT	49,534.66	5,253.48	0.00	0.00	0.00	0.00	54,788.14
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	5,154.51	26,289.48	0.00	0.00	0.00	0.00	31,443.99
3420 RESERVOIRS AND TANKS	31,111.62	8,820.60	0.00	0.00	0.00	0.00	39,932.22
3421 TANK PAINTING	54,366.45	23,276.76	0.00	0.00	0.00	0.00	77,643.21
3430 TRANS AND DIST MAINS	1,194,399.86	104,328.48	-1,714.92	0.00	0.00	0.00	1,297,013.42
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	482,167.73	69,564.48	-340.08	0.00	0.00	0.00	551,392.13
3460 METERS	94,331.41	10,114.92	0.00	0.00	0.00	0.00	104,446.33
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	196,344.89	12,213.72	-317.83	0.00	0.00	0.00	208,240.78
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	2,057,876.47	254,608.44	-2,372.83	0.00	0.00	0.00	2,310,112.08
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	31,725.24	5,032.80	0.00	0.00	0.00	0.00	36,758.04
3720 OFFICE FURNITURE AND EQUIP	12,240.02	419.04	-3,321.11	0.00	0.00	0.00	9,337.95
3721 OFFICE EQUIPMENT - COMPUTERS	29,887.60	-991.20	-6,519.07	0.00	0.00	0.00	22,377.33
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	112,914.09	5,979.00	-21,398.65	0.00	925.00	0.00	98,419.44
3740 STORES EQUIPMENT	18,182.45	-39.48	0.00	0.00	0.00	0.00	18,142.97
3750 LABORATORY EQUIPMENT	0.00	89.40	0.00	0.00	0.00	0.00	89.40
3760 COMMUNICATION EQUIPMENT	9,979.54	-316.80	0.00	0.00	0.00	0.00	9,662.74
3770 POWER OPERATED EQUIPMENT	3,588.82	100.68	0.00	0.00	0.00	0.00	3,689.50
3780 TOOLS, SHOP AND GARAGE EQUIP	13,910.29	2,163.36	-3,018.06	0.00	0.00	0.00	13,055.59
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	232,476.70	12,436.80	-34,256.89	0.00	925.00	0.00	211,581.61
GO PLANT ALLOCATION	151,427.57	44,759.38	-8,067.38	82.48	116.96	-1,145.24	187,173.77
TOTAL DEPRECIATION	3,142,165.81	386,644.54	-44,900.51	82.48	1,041.96	-1,145.24	3,483,889.04

SCHEDULE B-1

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	1,766,624.94	1,613,522.07		153,102.87
25		601.2 Industrial Sales	0.00	0.00		0.00
26		601.3 Sales to Public Authorities	126,922.65	130,202.75		(3,280.10)
27		Sub-Total	1,893,547.59	1,743,724.82		149,822.77
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	101,310.69	250,768.87		(149,458.18)
31		602.3 Sales to Public Authorities	0.00	0.00		0.00
32		Sub-Total	101,310.69	250,768.87		(149,458.18)
34	603	603.1 Metered Sales, Irrigation Customers	23.38	0.00		23.38
		Sub-Total	23.38	0.00		23.38
37	604	Private Fire Protection Service	11,924.88	11,805.62		119.26
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	0.00		0.00
42	609	Other Sales or Service	7,270.32	14,629.56		(7,359.24)
43		Sub-Total	23,368.80	30,608.78		(7,239.98)
44		Total Water Service Revenue	2,018,250.46	2,025,102.47		(6,852.01)
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	2,315.00	1,210.00		1,105.00
48	612	Rent From Water Property	0.00	0.00		0.00
50	614	Other Water Revenues	11,631.02	7,907.72		3,723.30
51		Total Other Water Revenues	13,946.02	9,117.72		4,828.30
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM Adjustmets	164,957.34	65,907.04		99,050.30
54		WRAM/MCBA Interest	133.26	182.11		(48.86)
54		Conservation Revenue Billed	(2,470.60)	(5,971.13)		3,500.53
55		Total WRAM Adjustments	162,620.00	60,118.02		102,501.98
52		Total Operating Revenues	2,194,816.48	2,094,338.21		100,478.27

7 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	960.00	37,255.72	(36,295.72)	
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 Expense	960.00	37,255.72	(36,295.72)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	2,483.29	23,698.69	(21,215.40)	
24	722	Power Production Labor and Expenses	192.43	0.00	192.43	
26	723	Fuel For Power Production	0.00	0.00	0.00	
27	724	Pumping Labor and Expenses	5,528.70	40,035.33	(34,506.63)	
28	725	Miscellaneous Expenses	2,782.78	2,672.48	110.30	
29	726	Fuel or Power Purchased For Pumping	105,290.73	120,195.78	(14,905.05)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	584.61	2,260.95	(1,676.34)	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	4,195.76	23,545.90	(19,350.14)	
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	0.00
37		Total Pumping Expenses	121,058.30	212,409.13	(91,350.83)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	0.00	686.37	(686.37)	
42	742	Operation Labor and Expenses	22,803.36	19,911.70	2,891.66	
43	743	Miscellaneous Expenses	7,874.44	3,720.17	4,154.27	
44	744	Chemicals and Filtering Materials	8,212.63	7,182.95	1,029.68	
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	1,108.30	1,030.32	77.98	
50		Total Water Treatment Expense	39,998.73	32,531.51	7,467.22	

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	2,483.29	26,790.88	(24,307.59)	
5	752	Storage Facilities Expenses	9,270.00	3,127.72	6,142.28	
7	753	Transmission and Distribution Lines	3,069.61	21,145.65	(18,076.04)	
8	754	Meter Expenses	2,943.44	20,722.17	(17,778.73)	
9	755	Customer Installation Expenses	0.00	8,148.29	(8,148.29)	
10	756	Miscellaneous	17,036.17	20,675.83	(3,639.66)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	0.00	0.00	0.00	
14	759	Maint. Of Structures and Improvements	0.00	85.53	(85.53)	
15	760	Maint. Of Reservoirs and Tanks	0.00	1,354.54	(1,354.54)	
16	761	Maint. Of Transmission and Distribbut. Mains	23,303.74	36,727.72	(13,423.98)	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	25,365.97	31,592.00	(6,226.03)	
21	764	Maint. Of Meters	213.18	(158.29)	371.47	
22	765	Maint. Of Hydrants	439.66	1,247.99	(808.33)	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribut	84,125.06	171,460.03	(87,334.97)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	2,483.29	20,875.95	(18,392.66)	
29	772	Meter Reading Expenses	1,668.80	21,498.07	(19,829.27)	
30	773	Customer Records and Collection Expenses	23,677.23	96,512.06	(72,834.84)	
32	774	Miscellaneous Customer Accounting Expenses	56,675.59	49,442.18	7,233.41	
33	775	Uncollectible Accounts	13,897.59	12,636.29	1,261.30	
34		Total Customer Accounts Expen	98,402.50	200,964.55	(102,562.05)	
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	

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		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	2,762.86	1,703.11	1,059.75
6	793	Property Insurance	0.00	81.12	(81.12)
7	794	Injuries and Damages	8,930.24	7,452.25	1,477.99
8	795	Employees Pensions and Benefits	286,890.84	267,346.48	19,544.36
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	654.54	1,555.34	(900.80)
12	798	Outside Service Employed	319.80	1,643.68	(1,323.88)
14	799	Miscellaneous General Expense	1,151.69	1,091.85	59.84
15		Maintenance			
16	805	Maintenance of General Plant	4,128.73	5,302.29	(1,173.56)
17		Total Administrative and Genera	304,838.70	286,176.12	18,662.58
18		VIII. Miscellaneous			
19	811	Rents	13,825.69	12,300.00	1,525.69
20	812	Admin. Exp. Transferred	(1,299.65)	(1,084.43)	(215.22)
20		Admin. Exp. Transferred - General Office	325,574.30	316,654.63	8,919.67
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	338,100.34	327,870.20	10,230.14
23		Total Operating Expenses	987,483.63	1,268,667.26	(281,183.64)

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	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	56,336.47	56,336.47	0.00		
25	State corporate Franchise Tax	(15,660.31)	(15,660.31)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	36,329.40	36,329.40			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	29,199.27	29,199.27			0.00
30	Other Federal Tax					
31	Federal Income Tax	130,023.43	130,023.43			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	10,637.52	10,637.52			
36						
37						
38						
39		<u>246,865.78</u>	<u>246,865.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

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 2013

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
Willow & Yolo	2-01	16-10	720	0.0	0.0	
Lassen & Cedar	4-01	16-12	730	69.6	213.6	
Laurel & Culver	5-01	20-16	676	11.4	35.1	
Green Street W/O Butte Street	6-01	16	652	58.4	179.2	
Pacific Ave. N/O French Street	7-01	20-16	759	94.3	289.3	
W/S County Road 53 W/O South Tehama	8-01	16	612	20.0	61.4	
1331 West Sycamore	9-01	16	600	177.9	545.8	
Oak Street @ Ventura Street	10-01	16	617	60.0	184.2	
GRAND TOTAL	8			491.6	1,508.6	0

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

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
	Sta.011-Tank 1		Steel	<u>750</u>
	1		Total District	<u>850</u>
Total Co. Storage Facilities	<u>1</u>	Total Co. Storage Capacity		<u>850</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	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
 12/31/2013

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	20,132			373		767		298	37,887
4-1/2"										
5"										
5-1/2"										
6"	58,151	15,111			18			5,049	3,610	81,939
7"										
8"	35,181	7,148			357		227	4,049	11,741	58,703
9"										
10"					805			167		972
10-3/4"										
12"	1,988	335					350	3,884	80	6,637
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	44,794		134	5,481	350	994	13,149	15,729	192,268

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)	2083	2207	214	83
Industrial				
Public Authorities	49	49		
Irrigation				
Other (specify)	4	5		
Sub-Total	2136	2261	214	83
Private Fire Connections			21	21
Public Fire Connections			245	245
Totals	2136	2261	480	349

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	2,240	
3/4 - in.		1,473
1 - in.	131	1,058
1 1/4 - in.		
1 1/2 - in.	42	9
2 - in.	64	103
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		20
misc		
Totals	2,492	2,708

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	_____ 11
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 1,773
2. More than 10, but less than 15 years	_____ 206
3. More than 15 years	_____ 506

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total		
Commercial	22	21	25	30	46	61	205	508	489
Industrial							0	0	2
Public Authority	2	1	1	1	3	6	14	49	46
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other						2	2	4	4
Total	24	22	26	31	49	69	221	561	541

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	64	61	70	49	37	22	303	508	489
Industrial							0	0	2
Public Authority	9	8	8	5	4	1	35	49	46
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	2						2	4	4
Total	75	69	78	54	41	23	340	561	541

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-foot Total Acres Irrigated: Total Population Served 7,028

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)	491.07
		37,397.81
100.3. Construction work in progress	(G)	49,816.10
		256,584.32
241. Advances for construction		-1,590,861.18
265. Contributions in aid of construction		-608,176.55

(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, 2013 to December 31, 2013.

Willows

Signature

Controller

Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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(G) General Office Allocation

SIGNATURE

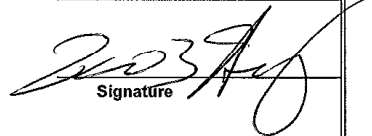
District Management

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Willows


Signature

Controller

Title

3-25-14
Date

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