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2014
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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 Dept: WILLOWS

ANALYSIS OF UTILITY PLANT
 December/31/2014

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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	10,613.13			281,627.98
	TOTAL INTANGIBLE PLANT	271,014.85	10,613.13			281,627.98
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	1,221,738.77	43,567.19	-394.99		1,264,910.97
3241	SYS CONTROL COMPUTER EQUIP	377,670.29				377,670.29
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	2,663,424.74	43,567.19	-394.99		2,706,596.94
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	601,362.84				601,362.84
3421	TANK PAINTING	267,548.92				267,548.92
343	TRANS AND DIST MAINS	4,361,773.95	265,301.86	-2,495.44		4,624,580.37
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,241,825.88	242,690.44	-777.44		1,483,738.88
346	METERS	383,064.43	11,478.79			394,543.22
348	HYDRANTS	745,432.03	5,112.78	-193.60		750,351.21
	TOTAL TRANS AND DIST PLANT	8,038,438.82	524,583.87	-3,466.48		8,559,556.21
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	13,575.77		-3,083.56		10,492.21
3721	OFFICE EQUIPMENT - COMPUTERS	22,606.60				22,606.60
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	108,846.08				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	47,866.49		-1,030.37		46,836.12
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	335,923.46		-4,113.93		331,809.53
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	477,544.22	61,467.03	-33,545.90	-206.38	505,258.96
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	477,592.87	61,467.03	-33,545.90	-206.38	505,307.61
	TOTAL UTILITY PLANT IN SERVICE	12,247,819.76	640,231.22	-41,521.30	-206.38	12,846,323.29

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
WILLOWS DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 12,094,033.0	\$ 11,292,727.1
4	GENERAL OFFICE PRORATE	\$ 494,776.9	\$ 446,160.1
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)	\$ 12,588,809.8	\$ 11,738,887.2
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 3,607,479.6	\$ 3,247,158.7
10	GENERAL OFFICE PRORATE	\$ 208,520.8	\$ 172,853.0
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 3,816,000.4	\$ 3,420,011.7
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,202,029.8	\$ 1,089,122.0
14	DEFERRED ITC	\$ 8,372.4	\$ 8,722.4
15	GENERAL OFFICE PRORATE	\$ 44,008.6	\$ 24,700.3
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 1,254,410.8	\$ 1,122,544.7
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 592,012.2	\$ 355,168.0
19	ADVANCES FOR CONSTRUCTION	\$ 1,579,369.8	\$ 1,600,972.6
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (3,327.1)	\$ (839.0)
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 2,174,709.1	\$ 1,956,979.7
22	ADD MATERIALS AND SUPPLIES	\$ 45,607.9	\$ 39,122.6
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 41,100.0	\$ 64,600.0
24	TOTAL DISTRICT RATE BASE	\$ 5,430,397.4	\$ 5,343,073.7
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)	\$ 1,380,337.9	\$ 1,481,797.9
28	Purchased Power & Commodity for Resale*	\$ 117,793.4	\$ 105,290.7
29	Meter Revenues: Bimonthly Billing	\$ 379,362.6	\$ 346,450.7
30	Other Revenues: Flat Rate Monthly Billing	\$ 5,267.6	\$ 9,988.9
31	Total Revenues (Line 30 + Line 31)	\$ 384,630.3	\$ 358,439.5
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	1.37%	2.80%
33	5/24 x Line 28 x (100% - Line 33)	\$ 283,632.0	\$ 300,056.7
34	1/24 x Line 28 x Line 33	\$ 787.7	\$ 1,730.2
35	1/12 x Line 29	\$ 9,816.1	\$ 8,774.2
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 294,235.8	\$ 310,561.1
37	Total Adopted	\$ 41,100.0	\$ 64,600.0

SCHEDULE A-3**WILLOWS****Depreciation and Amortization Reserves****2014**

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)	187,173.78							
			3,296,715.27		112,269.14		0.00		0.00	
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	43,425.11							
			370,452.00							
4	b) Charged to account No. 265		22,937.54							
5	c) Charged to clearing accounts	(G)	2,053.82							
			(1,265.28)							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	486.33							
			0.00	(B)	27,842.67					
8	Total Credits		438,089.52		27,842.67					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	33,545.90							
			7,975.40							
11	b) Cost of removal	(G)	74.26							
			324.00							
12	c) All other debits	(G)	(1,119.68)			(C)	0.00			
			0.00							
13	Total Debits		40,799.88				0.00			
14	Balances in reserves at end of year		3,881,178.69		140,111.81		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:		206,148.55							
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

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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	253,838.23	2,952.88	0.00	0.00	0.00	0.00	256,791.11
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	253,594.90	2,952.88	0.00	0.00	0.00	0.00	256,547.78
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	115,806.41	44,369.08	0.00	0.00	0.00	0.00	160,175.49
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	326,787.10	27,590.91	-394.99	0.00	-324.00	0.00	353,659.02
3241 SYSTEM CONTROL COMPUTER EQUIP	24,045.03	8,529.05	0.00	0.00	0.00	0.00	32,574.08
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	466,638.54	80,489.04	-394.99	0.00	-324.00	0.00	546,408.59
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	7,129.92	164.51	0.00	0.00	0.00	0.00	7,294.43
3320 WATER TREATMENT EQUIPMENT	47,658.22	5,172.97	0.00	0.00	0.00	0.00	52,831.19
TOTAL WATER TREATMENT PLANT	54,788.14	5,337.48	0.00	0.00	0.00	0.00	60,125.62
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	31,443.99	46,969.63	0.00	0.00	0.00	0.00	78,413.62
3420 RESERVOIRS AND TANKS	39,932.22	8,063.29	0.00	0.00	0.00	0.00	47,995.51
3421 TANK PAINTING	77,643.21	24,614.51	0.00	0.00	0.00	0.00	102,257.72
3430 TRANS AND DIST MAINS	1,297,013.42	125,037.55	-2,495.44	0.00	0.00	0.00	1,419,555.53
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	551,392.13	68,300.42	-777.44	0.00	0.00	0.00	618,915.11
3460 METERS	104,446.33	11,290.81	0.00	0.00	0.00	0.00	115,737.14
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	208,240.78	14,647.73	-193.60	0.00	0.00	0.00	222,694.91
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	2,310,112.08	298,923.94	-3,466.48	0.00	0.00	0.00	2,605,569.54
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	36,758.04	5,464.80	0.00	0.00	0.00	0.00	42,222.84
3720 OFFICE FURNITURE AND EQUIP	9,337.95	90.07	-3,083.56	0.00	0.00	0.00	6,344.46
3721 OFFICE EQUIPMENT - COMPUTERS	22,377.33	-1,666.29	0.00	0.00	0.00	0.00	20,711.04
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	98,419.44	-1,265.28	0.00	0.00	0.00	0.00	97,154.16
3740 STORES EQUIPMENT	18,142.97	54.02	0.00	0.00	0.00	0.00	18,196.99
3750 LABORATORY EQUIPMENT	89.40	52.15	0.00	0.00	0.00	0.00	141.55
3760 COMMUNICATION EQUIPMENT	9,662.74	-156.20	0.00	0.00	0.00	0.00	9,506.54
3770 POWER OPERATED EQUIPMENT	3,689.50	58.73	0.00	0.00	0.00	0.00	3,748.23
3780 TOOLS, SHOP AND GARAGE EQUIP	13,055.59	2,275.25	-1,030.37	0.00	0.00	0.00	14,300.47
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	211,581.61	4,907.25	-4,113.93	0.00	0.00	0.00	212,374.93
GO PLANT ALLOCATION	187,173.78	45,478.93	-33,545.90	1,131.23	-74.26	-11.55	200,152.23
TOTAL DEPRECIATION	3,483,889.05	438,089.52	-41,521.30	1,131.23	-398.26	-11.55	3,881,178.69

WILLOWS

SCHEDULE B-1

6

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	1,648,365	1,438,318		210,047
25		601.2 Industrial Sales	369,662	328,306		41,355
26		601.3 Sales to Public Authorities	137,400	126,923		10,477
27		Sub-Total	<u>2,155,427</u>	<u>1,893,548</u>		<u>261,879</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	45,420	101,311		(55,891)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	<u>45,420</u>	<u>101,311</u>		<u>(55,891)</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	23		(23)
		Sub-Total	<u>-</u>	<u>23</u>		<u>(23)</u>
37	604	Private Fire Protection Service	11,844	11,925		(81)
38	605	Public Fire Protection Service	4,048	4,174		(125)
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	10,832	11,024		(192)
43		Sub-Total	<u>26,725</u>	<u>27,122</u>		<u>(398)</u>
44		Total Water Service Revenue	<u>2,227,572</u>	<u>2,022,004</u>		<u>205,567</u>
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	1,730	2,315		(585)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	35,908	11,631		24,277
51		Total Other Water Revenues	<u>37,638</u>	<u>13,946</u>		<u>23,692</u>
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	78,536	164,957		(86,422)
54		WRAM/MCBA Interest	180	133		46
54		Conservation Revenue Billed	(4,537)	(2,471)		(2,066)
55		Total WRAM Adjustments	<u>74,178</u>	<u>162,620</u>		<u>(88,442)</u>
56		Total Operating Revenues	<u>2,339,387</u>	<u>2,198,570</u>		<u>140,817</u>

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	3,834	-	-	3,834
5	702	Operation Labor and Expense	-	-	-	-
6	703	Miscellaneous Expense	-	-	-	-
7	704	Purchased Water	-	-	-	-
8		Maintenance				
9	706	Maint. Supervision and Engineering	-	24	-	(24)
11	707	Maint. Of Structures and Improvements	-	-	-	-
12	708	Maint. Of Reservoirs	-	-	-	-
14	709	Maint. Of Lake, River other Intakes	-	-	-	-
15	710	Maint. Of Springs and Tunnels	-	-	-	-
16	711	Maint. Of Wells	-	960	-	(960)
17	712	Maint. Of Supply Mains	-	-	-	-
18	713	Maint. Of Other Source of Supply Plant	-	-	-	-
19		Total Source of Supply Expenses	3,834	984	-	2,851
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	52,524	63,611	-	(11,086)
24	722	Power Production Labor and Expenses	-	192	-	(192)
26	723	Fuel For Power Production	-	-	-	-
27	724	Pumping Labor and Expenses	5,905	5,529	-	376
28	725	Miscellaneous Expenses	9,450	2,783	-	6,668
29	726	Fuel or Power Purchased For Pumping	117,793	105,291	-	12,503
30		Maintenance				
31	729	Maint. Supervision and Engineering	8,750	5,579	-	3,171
33	730	Maint. Of Structures and Improvements	302	585	-	(283)
34	731	Maint. Of Power Production Equipment	-	-	-	-
35	732	Maint. Of Pumping Equipment	5,616	4,196	-	1,420
36	733	Maint. Of Other Pumping Equipment	-	-	-	-
37		Total Pumping Expenses	200,341	187,765	-	12,575
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	7,008	5,538	-	1,470
42	742	Operation Labor and Expenses	13,444	22,803	-	(9,359)
43	743	Miscellaneous Expenses	6,868	7,874	-	(1,006)
44	744	Chemicals and Filtering Materials	7,020	8,213	-	(1,193)
44	745	Water Treatment Alloc In/Out	-	-	-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	68	136	-	(69)
48	747	Maint. Of Structures and Improvements	-	-	-	-
49	748	Maint. Of Water Treatment Equipment	1,001	1,108	-	(107)
50		Total Water Treatment Expenses	35,409	45,673	-	(10,264)

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	42,771		89,582	(46,810)
5	752	Storage Facilities Expenses	(837)		9,270	(10,107)
7	753	Transmission and Distribution Lines	2,581		3,070	(488)
8	754	Meter Expenses	1,646		2,943	(1,297)
9	755	Customer Installation Expenses	-		-	-
10	756	Miscellaneous	22,120		17,036	5,084
11		Maintenance				
12	758	Maint. Supervision and Engineering	44,975		39,721	5,254
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	74		-	74
16	761	Maint. Of Transmission and Distribbut. Mains	5,817		23,304	(17,487)
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	4,606		25,366	(20,760)
21	764	Maint. Of Meters	(122)		213	(335)
22	765	Maint. Of Hydrants	357		440	(83)
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	123,989		210,944	(86,956)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	125,688		121,062	4,626
29	772	Meter Reading Expenses	1,373		1,669	(296)
30	773	Customer Records and Collection Expenses	23,569		23,677	(108)
32	774	Miscellaneous Customer Accounting Expeses	47,210		56,676	(9,465)
33	775	Uncollectible Accounts	3,819		13,898	(10,079)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	201,659		216,981	(15,322)
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	-		-	-

9 WILLOWS

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	5,059	2,008	3,052
5	792	Office Supplies and Other Expenses	5,017	3,910	1,107
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	6,479	8,930	(2,451)
8	795	Employees Pensions and Benefits	280,338	345,527	(65,189)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,646	655	991
12	798	Outside Service Employed	3,690	320	3,370
14	799	Miscellaneous General Expense	349,103	306,265	42,837
15		Maintenance			
16	805	Maintenance of General Plant	4,808	4,129	680
17		Total Administrative and General Expenses	656,140	671,744	(15,603)
18		VIII. Miscellaneous			
19	811	Rents	14,100	13,826	274
20	812	Admin. Exp. Transferred	(1,597)	(1,300)	(298)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	12,503	12,526	(23)
23		Total Operating Expenses	1,233,874	1,346,617	(112,742)

		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	54,557.66	54,557.66	0.00		
25	State corporate Franchise Tax	(1,020.05)	(1,020.05)			
26	State Unemployment Tax	(472.88)	(472.88)			
27	Other State and Local Taxes	38,244.06	38,244.06			0.00
28	Federal Unemployment Tax	(181.88)	(181.88)			0.00
29	FICA	35,011.48	26,473.96			8,537.52
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	157,930.02	157,930.02			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	10,645.77	10,645.77			
36						
37						
38						
39		294,714.17	286,176.65	0.00	0.00	8,537.52

* 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 2014

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 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	52.7	161.9	2,327
Laurel & Culver	5-01	20-16	676	41.9	128.7	953
Green Street W/O Butte Street	6-01	16	652	2.2	6.9	48
Pacific Ave. N/O French Street	7-01	20-16	759	83.2	255.3	2,931
W/S County Road 53 W/O South Tehama	8-01	16	612	117.6	361.0	3,021
1331 West Sycamore	9-01	16	600	119.5	366.8	2,891
Oak Street @ Ventura Street	10-01	16	617	12.3	37.7	551
GRAND TOTAL	8			429.5	1,318.2	12,722

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Willow St. near Fifth	Sta. 002-Tank 1	Wells	Elevated Steel	100 D
	Sta.011-Tank 1	Wells	Steel	750 D
	1		Total District	850
Total Co. Storage Facilities	1	Total Co. Storage Capacity		850

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	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
 12/31/2014

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	14,151			18			5,049	3,610	80,979
7"										
8"	35,181	7,148			357		227	4,049	12,701	59,663
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	43,834		134	5,481	350	994	13,149	16,689	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)	2207	2308	83	0
Industrial				
Public Authorities	49	48		
Irrigation				
Other (specify)	5	6		
Sub-Total	2261	2362	83	0
Private Fire Connections			21	22
Public Fire Connections			245	266
Totals	2261	2362	349	288

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	2,299	
3/4 - in.		1,447
1 - in.	131	1,104
1 1/4 - in.		
1 1/2 - in.	38	9
2 - in.	64	105
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		8
misc		
Totals	2,547	2,718

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	_____ 1,612
2. More than 10, but less than 15 years	_____ 207
3. More than 15 years	_____ 617

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	31	28	23	25	35	54	196	497	508
Industrial							0	0	0
Public Authority	1	1	1	2	2	4	11	35	49
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	1	4
Total	32	29	24	27	37	58	207	533	561

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	67	65	54	47	37	31	301	497	508
Industrial							0	0	0
Public Authority	4	7	4	4	3	2	24	35	49
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other		1					1	1	4
Total	71	73	58	51	40	33	326	533	561

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served 7,045

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)	276.04
		46,537.41
100.3. Construction work in progress	(G)	11,251.44
		932,740.34
241. Advances for construction		-1,569,328.07
265. Contributions in aid of construction		-580,501.39

(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, 2014 to December 31, 2014.

Willows

Signature

Controller

Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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		46,537.41
100.3. Construction work in progress	(G)	11,251.44
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(G) General Office Allocation

SIGNATURE

District Management

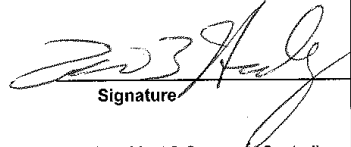
Name of District Manager Rosanna Marino

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

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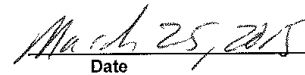
Willows



Signature

Vice President & Corporate Controller

Title



Date

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