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**2015
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, 2015**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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 Bus. Unit: CWSCO
 Dept: WILLOWS

ANALYSIS OF UTILITY PLANT
 December/31/2015

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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	281,627.98	39,098.74			320,726.72
	TOTAL INTANGIBLE PLANT	281,627.98	39,098.74			320,726.72
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	1,264,910.97				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	2,706,596.94				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	4,624,580.37	869,822.50	-7,729.98		5,486,672.89
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,483,738.88	174,167.98	-1,798.56		1,656,108.30
346	METERS	394,543.22	24,974.75			419,517.97
348	HYDRANTS	750,351.21	48,608.66	-1,512.33		797,447.54
	TOTAL TRANS AND DIST PLANT	8,559,556.21	1,117,573.89	-11,040.87		9,666,089.23
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	10,492.21				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	46,836.12				46,836.12
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	331,809.53				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	514,445.49	64,693.74	-47,469.42	0.00	531,669.81
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	514,494.14	64,693.74	-47,469.42		531,718.46
	TOTAL UTILITY PLANT IN SERVICE	12,855,509.82	1,221,366.37	-58,510.29		14,018,365.90

CALIFORNIA WATER SERVICE COMPANY						
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2015						
SCHEDULE A-1d						
WILLOWS DISTRICT RATE BASE AND WORKING CASH						
Line No.	Title of Account	Balance	12/31/2015	Balance	12/31/2014	
1	UTILITY PLANT					
2	PLANT IN SERVICE	\$	12,687,326.2	\$	12,094,033.0	
4	GENERAL OFFICE PRORATE	\$	518,518.7	\$	494,776.9	
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)	\$	13,205,844.9	\$	12,588,809.8	
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION					
9	PLANT IN SERVICE	\$	4,061,698.4	\$	3,607,479.6	
10	GENERAL OFFICE PRORATE	\$	216,229.1	\$	208,520.8	
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$	4,277,927.4	\$	3,816,000.4	
12	LESS OTHER RESERVES					
13	DEFERRED INCOME TAXES	\$	1,475,384.6	\$	1,202,029.8	
14	DEFERRED ITC	\$	8,022.4	\$	8,372.4	
15	GENERAL OFFICE PRORATE	\$	48,073.8	\$	44,008.6	
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$	1,531,480.8	\$	1,254,410.8	
17	LESS ADJUSTMENTS					
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	570,440.1	\$	592,012.2	
19	ADVANCES FOR CONSTRUCTION	\$	1,497,348.6	\$	1,579,369.8	
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	(5,127.5)	\$	(3,327.1)	
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$	2,072,916.2	\$	2,174,709.1	
22	ADD MATERIALS AND SUPPLIES	\$	45,646.1	\$	45,607.9	
23	ADD ADOPTED WORKING CASH (= Line 37)	\$	41,100.0	\$	41,100.0	
24	TOTAL DISTRICT RATE BASE	\$	5,410,266.5	\$	5,430,397.4	
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)	\$	1,557,866.8	\$	1,380,337.9	
28	Purchased Power & Commodity for Resale*	\$	87,756.5	\$	117,793.4	
29	Meter Revenues: Bimonthly Billing	\$	377,002.7	\$	379,362.6	
30	Other Revenues: Flat Rate Monthly Billing	\$	1,627.7	\$	5,267.6	
31	Total Revenues (Line 30 + Line 31)	\$	378,630.4	\$	384,630.3	
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)		0.43%		1.37%	
33	5/24 x Line 28 x (100% - Line 33)	\$	323,160.3	\$	283,632.0	
34	1/24 x Line 28 x Line 33	\$	279.1	\$	787.7	
35	1/12 x Line 29	\$	7,313.0	\$	9,816.1	
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$	330,752.4	\$	294,235.8	
37	Total Adopted	\$	41,100.0	\$	41,100.0	

SCHEDULE A-3**WILLOWS****Depreciation and Amortization Reserves****2015**

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)	203,791.36				
			3,681,026.46	140,111.81	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	38,106.83				
			449,489.00				
4	b) Charged to account No. 265		19,433.73				
5	c) Charged to clearing accounts	(G)	1,925.73				
			(12,560.76)				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(1,236.74)				
			0.00	(B)	30,768.44		
8	Total Credits		495,157.79	30,768.44			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	47,469.42				
			11,040.87				
11	b) Cost of removal	(G)	0.00				
			0.00				
12	c) All other debits	(G)	(294.75)		(C)	0.00	
			0.00				
13	Total Debits		58,215.54		0.00		
14	Balances in reserves at end of year		4,321,760.07	170,880.25	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:		206,121.32				
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	256,791.11	4,034.52	0.00	0.00	0.00	0.00	260,825.63
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	256,547.78	4,034.52	0.00	0.00	0.00	0.00	260,582.30
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	160,175.49	56,881.44	0.00	0.00	0.00	0.00	217,056.93
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	353,659.02	33,140.76	0.00	0.00	0.00	0.00	386,799.78
3241 SYSTEM CONTROL COMPUTER EQUIP	32,574.08	9,894.96	0.00	0.00	0.00	0.00	42,469.04
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	546,408.59	99,917.16	0.00	0.00	0.00	0.00	646,325.75
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	7,294.43	167.52	0.00	0.00	0.00	0.00	7,461.95
3320 WATER TREATMENT EQUIPMENT	52,831.19	5,287.56	0.00	0.00	0.00	0.00	58,118.75
TOTAL WATER TREATMENT PLANT	60,125.62	5,455.08	0.00	0.00	0.00	0.00	65,580.70
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	78,413.62	75,921.84	0.00	0.00	0.00	0.00	154,335.46
3420 RESERVOIRS AND TANKS	47,995.51	6,975.84	0.00	0.00	0.00	0.00	54,971.35
3421 TANK PAINTING	102,257.72	26,487.36	0.00	0.00	0.00	0.00	128,745.08
3430 TRANS AND DIST MAINS	1,419,555.53	146,599.20	-7,729.98	0.00	0.00	0.00	1,558,424.75
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	618,915.11	69,142.32	-1,798.56	0.00	0.00	0.00	686,258.87
3460 METERS	115,737.14	11,836.32	0.00	0.00	0.00	0.00	127,573.46
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	222,694.91	16,582.68	-1,512.33	0.00	0.00	0.00	237,765.26
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	2,605,569.54	353,545.56	-11,040.87	0.00	0.00	0.00	2,948,074.23
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	42,222.84	6,069.60	0.00	0.00	0.00	0.00	48,292.44
3720 OFFICE FURNITURE AND EQUIP	6,344.46	-197.28	0.00	0.00	0.00	0.00	6,147.18
3721 OFFICE EQUIPMENT - COMPUTERS	20,711.04	-1,878.60	0.00	0.00	0.00	0.00	18,832.44
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	97,154.16	-12,560.76	0.00	0.00	0.00	0.00	84,593.40
3740 STORES EQUIPMENT	18,196.99	184.92	0.00	0.00	0.00	0.00	18,381.91
3750 LABORATORY EQUIPMENT	141.55	0.00	0.00	0.00	0.00	0.00	141.55
3760 COMMUNICATION EQUIPMENT	9,506.54	68.64	0.00	0.00	0.00	0.00	9,575.18
3770 POWER OPERATED EQUIPMENT	3,748.23	0.00	0.00	0.00	0.00	0.00	3,748.23
3780 TOOLS, SHOP AND GARAGE EQUIP	14,300.47	2,412.12	0.00	0.00	0.00	0.00	16,712.59
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	212,374.93	-5,901.36	0.00	0.00	0.00	0.00	206,473.57
GO PLANT ALLOCATION	203,791.36	38,106.83	-47,469.42	294.75	0.00	0.00	194,723.52
TOTAL DEPRECIATION	3,884,817.82	495,157.79	-58,510.29	294.75	0.00	0.00	4,321,760.07

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	1,558,583	1,648,365		(89,783)
25		601.2 Industrial Sales	385,902	369,662		16,241
26		601.3 Sales to Public Authorities	128,786	137,400		(8,614)
27		Sub-Total	2,073,271	2,155,427		(82,156)
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	45,420		(45,420)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	45,420		(45,420)
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	13,260	11,844		1,415
38	605	Public Fire Protection Service	4,048	4,048		(0)
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	12,542	10,832		1,710
43		Sub-Total	29,850	26,725		3,125
44		Total Water Service Revenue	2,103,121	2,227,572		(124,451)
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	1,840	1,730		110
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	(11,411)	35,908		(47,319)
51		Total Other Water Revenues	(9,571)	37,638		(47,209)
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	187,056	78,536		108,520
54		WRAM/MCBA Interest	326	180		146
54		Conservation Revenue Billed	617	(4,537)		5,154
55		Total WRAM Adjustments	187,999	74,178		113,821
56		Total Operating Revenues	2,281,549	2,339,387		(57,838)

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	25,251	3,834	21,417	
5	702	Operation Labor and Expense	65	-	65	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	-	-	-	
8		Maintenance				
9	706	Maint. Supervision and Engineering	350	-	350	
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	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	25,666	3,834	21,832	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	44,098	52,524	(8,426)	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	3,722	5,905	(2,182)	
28	725	Miscellaneous Expenses	12,020	9,450	2,569	
29	726	Fuel or Power Purchased For Pumping	87,756	117,793	(30,037)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	4,484	8,750	(4,266)	
33	730	Maint. Of Structures and Improvements	620	302	318	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	5,665	5,616	49	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	158,364	200,341	(41,976)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	8,246	7,008	1,237	
42	742	Operation Labor and Expenses	25,340	13,444	11,896	
43	743	Miscellaneous Expenses	30,050	6,868	23,182	
44	744	Chemicals and Filtering Materials	5,595	7,020	(1,425)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	428	68	361	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	218	1,001	(782)	
50		Total Water Treatment Expenses	69,878	35,409	34,469	

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	68,440	42,771	25,669	
5	752	Storage Facilities Expenses	-	(837)	837	
7	753	Transmission and Distribution Lines	3,926	2,581	1,344	
8	754	Meter Expenses	646	1,646	(1,000)	
9	755	Customer Installation Expenses	-	-	-	
10	756	Miscellaneous	6,947	22,120	(15,173)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	64,980	44,975	20,005	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	-	74	(74)	
16	761	Maint. Of Transmission and Distribbut. Mains	43,029	5,817	37,212	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	17,113	4,606	12,506	
21	764	Maint. Of Meters	33	(122)	155	
22	765	Maint. Of Hydrants	158	357	(199)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	205,271	123,989	81,283	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	105,143	125,688	(20,545)	
29	772	Meter Reading Expenses	68	1,373	(1,304)	
30	773	Customer Records and Collection Expenses	19,092	23,569	(4,477)	
32	774	Miscellaneous Customer Accounting Expenses	57,896	47,210	10,685	
33	775	Uncollectible Accounts	14,110	3,819	10,291	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	196,310	201,659	(5,350)	
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	-	-	-	

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	5,397	5,059	338
5	792	Office Supplies and Other Expenses	8,843	5,017	3,826
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	9,966	6,479	3,487
8	795	Employees Pensions and Benefits	322,001	280,338	41,664
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	727	1,646	(919)
12	798	Outside Service Employed	-	3,690	(3,690)
14	799	Miscellaneous General Expense	391,094	349,103	41,992
15		Maintenance			
16	805	Maintenance of General Plant	4,244	4,808	(565)
17		Total Administrative and General Expenses	742,272	656,140	86,132
18		VIII. Miscellaneous			
19	811	Rents	20,740	14,100	6,640
20	812	Admin. Exp. Transferred	(2,205)	(1,597)	(608)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	18,535	12,503	6,032
23		Total Operating Expenses	1,416,295	1,233,874	182,421

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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	59,992.13	59,992.13	0.00		
25	State corporate Franchise Tax	1,696.95	1,696.95			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	38,049.96	38,049.96			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	26,871.05	26,871.05			0.00
30	Other Federal Tax					
31	Federal Income Tax	136,848.86	136,848.86			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	13,474.31	13,474.31			
36						
37						
38						
39		276,933.25	276,933.25	0.00	0.00	0.00

* 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 2015

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2015 M.G.</u>	<u>2015 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	43.1	132.3	2,099
Laurel & Culver	5-01	20-16	676	52.4	160.8	1,177
Green Street W/O Butte Street	6-01	16	652	2.0	6.3	45
Pacific Ave. N/O French Street	7-01	20-16	759	96.3	295.7	3,215
W/S County Road 53 W/O South Tehama	8-01	16	612	35.3	108.3	879
1331 West Sycamore	9-01	16	600	110.9	340.4	3,291
Oak Street @ Ventura Street	10-01	16	617	0.0	0.0	0
GRAND TOTAL	8			340.1	1,043.8	10,706
					1,043.8	

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2015

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	Sta. 002-Tank 1	Wells	Elevated Steel	100 D
	Sta.011-Tank 1	Wells	Steel	<u>750 D</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
 12/31/2015

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	18,632			373		767		298	36,387
4-1/2"										
5"										
5-1/2"										
6"	58,071	13,201			18			5,102	5,042	81,434
7"										
8"	35,181	7,148			357		227	4,326	13,661	60,900
9"										
10"					805			167		972
10-3/4"										
12"	1,988	335				350		5,294	80	8,047
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	111,557	41,384		134	5,481	350	994	14,889	19,081	193,870

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)	2308	2315	0	0
Industrial				
Public Authorities	48	48		
Irrigation				
Other (specify)	6	5		
Sub-Total	2362	2368	0	0
Private Fire Connections			22	27
Public Fire Connections			266	268
Totals	2362	2368	288	295

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	2,330	
3/4 - in.		1,419
1 - in.	144	1,175
1 1/4 - in.		
1 1/2 - in.	44	9
2 - in.	66	105
2 1/2 - in.		
3 - in.	15	3
4 - in.	2	22
5 - in.		
6 - in.		12
8 - in.		8
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		5
misc		
Totals	2,601	2,758

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	_____ 1,636
2. More than 10, but less than 15 years	_____ 211
3. More than 15 years	_____ 600

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				
Commercial	22	22	22	34	32	40	172	395	497	
Industrial						3	3	3	0	
Public Authority	1	1	1	2	2		7	23	35	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other						1	1	2	1	
Total	23	23	23	36	34	44	183	423	533	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	45	45	41	37	31	24	223	395	497	
Industrial							0	3	0	
Public Authority	3	3	3	3	2	2	16	23	35	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other	1						1	2	1	
Total	49	48	44	40	33	26	240	423	533	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 7,118

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)	330.76
		40,751.91
100.3. Construction work in progress	(G)	126,215.70
		6,385,147.52
241. Advances for construction		-1,465,622.53
265. Contributions in aid of construction		-560,378.83

(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, 2015 to December 31, 2015.

Willows

Signature

Vice President & Corporate Controller

Title

Date

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