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**2016
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, 2016**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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 Bus. Unit: CWSCO
 Dept: WILLOWS

ANALYSIS OF UTILITY PLANT
 December/31/2016

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR ba
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	320,726.72				320,726.72
	TOTAL INTANGIBLE PLANT	320,726.72				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	19,109.28	-14,786.40		1,269,233.85
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	19,109.28	-14,786.40		2,710,919.82
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	5,486,672.89	346,847.55	-8,188.85		5,825,331.59
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,656,108.30	114,420.27	-604.69		1,769,923.88
346	METERS	419,517.97	19,005.99			438,523.96
348	HYDRANTS	797,447.54	34,498.71	-2,103.15		829,843.10
	TOTAL TRANS AND DIST PLANT	9,666,089.23	514,772.52	-10,896.69		10,169,965.06
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	997.58			11,489.79
3721	OFFICE EQUIPMENT - COMPUTERS	22,606.60				22,606.60
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	108,846.08		-18,232.98		90,613.10
374	STORES EQUIPMENT	20,778.92				20,778.92
375	LABORATORY EQUIPMENT	1,091.92				1,091.92
376	COMMUNICATION EQUIPMENT	11,076.00	1,703.40			12,779.40
377	POWER OPERATED EQUIPMENT	3,226.52				3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	46,836.12	17,656.32	-402.75		64,089.69
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	331,809.53	20,357.30	-18,635.73		333,531.10
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	48.65				48.65
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	531,669.81	166,950.87	-112,023.90	82,568.38	669,165.17
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	531,718.46	166,950.87	-112,023.90	82,568.38	669,213.82
	TOTAL UTILITY PLANT IN SERVICE	14,018,365.90	721,189.97	-156,342.72	82,568.38	14,665,781.54

CALIFORNIA WATER SERVICE COMPANY					
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016					
SCHEDULE A-1d					
WILLOWS DISTRICT RATE BASE AND WORKING CASH					
Line No.	Title of Account			Balance 12/31/2016	Balance 12/31/2015
1	UTILITY PLANT				
2		PLANT IN SERVICE	\$ 13,674,351.1	\$ 12,687,326.2	
4		GENERAL OFFICE PRORATE	\$ 601,917.6	\$ 518,518.7	
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)			\$ 14,276,268.7	\$ 13,205,844.9
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9		PLANT IN SERVICE	\$ 4,540,360.9	\$ 4,061,698.4	
10		GENERAL OFFICE PRORATE	\$ 215,154.0	\$ 216,229.1	
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)			\$ 4,755,514.9	\$ 4,277,927.4
12	LESS OTHER RESERVES				
13		DEFERRED INCOME TAXES	\$ 1,641,684.9	\$ 1,475,384.6	
14		DEFERRED ITC	\$ 7,687.0	\$ 8,022.4	
15		GENERAL OFFICE PRORATE	\$ 54,782.6	\$ 48,073.8	
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)			\$ 1,704,154.5	\$ 1,531,480.8
17	LESS ADJUSTMENTS				
18		CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 582,282.2	\$ 570,440.1	
19		ADVANCES FOR CONSTRUCTION	\$ 1,413,994.1	\$ 1,497,348.6	
20		OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (9,138.6)	\$ (5,127.5)	
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)			\$ 2,005,414.9	\$ 2,072,916.2
22	ADD MATERIALS AND SUPPLIES			\$ 44,601.9	\$ 45,646.1
23	ADD TANK PAINTING			\$ -	\$ -
24	ADD ADOPTED WORKING CASH (= Line 37)			\$ 41,100.0	\$ 41,100.0
25	TOTAL DISTRICT RATE BASE			\$ 5,896,886.3	\$ 5,410,266.5
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)				
WORKING CASH					
27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
28		Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 1,722,951.3	\$ 1,557,866.8	
29		Purchased Power & Commodity for Resale*	\$ 75,609.7	\$ 87,756.5	
30		Meter Revenues: Bimonthly Billing	\$ 380,071.9	\$ 377,002.7	
31		Other Revenues: Flat Rate Monthly Billing	\$ 1,761.4	\$ 1,627.7	
32	Total Revenues (Line 30 + Line 31)			\$ 381,833.3	\$ 378,630.4
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)			0.46%	0.43%
34	5/24 x Line 28 x (100% - Line 33)			\$ 357,292.4	\$ 323,160.3
35	1/24 x Line 28 x Line 33			\$ 331.2	\$ 279.1
36	1/12 x Line 29			\$ 6,300.8	\$ 7,313.0
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)			\$ 363,924.3	\$ 330,752.4
38	Total Adopted			\$ 41,100.0	\$ 41,100.0

SCHEDULE A-3**WILLOWS****Depreciation and Amortization Reserves****2016**

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				
			4,117,968.72	170,880.25	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	36,991.16				
			486,657.00				
4	b) Charged to account No. 265		19,872.24				
5	c) Charged to clearing accounts	(G)	1,893.55				
			(12,560.76)				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	224.88				
			0.00	(B) 34,255.43			
8	Total Credits		533,078.07	34,255.43			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	29,455.51				
			44,318.82				
11	b) Cost of removal	(G)	0.00				
			36,386.98				
12	c) All other debits	(G)	(389.80)		(C) 0.00		
			(2,250.00)				
13	Total Debits		107,521.51		0.00		
14	Balances in reserves at end of year		4,747,316.64	205,135.68	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:		-15,211.49				
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	PROVISIONS	RETIREMENT	SALVAGE	COST TO		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	0.00	-243.33
3120 COLLECTING AND IMPOUNDING RES	0.00	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	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	260,825.63	4,034.52	0.00	0.00	0.00	0.00	0.00	264,860.15
3160 SUPPLY MAINS	0.00	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	0.00
TOTAL SOURCE OF SUPPLY PLANT	260,582.30	4,034.52	0.00	0.00	0.00	0.00	0.00	264,616.82
II. PUMPING PLANT								
3210 STRUCTURES AND IMPROVEMENTS	217,056.93	56,881.44	0.00	0.00	0.00	0.00	0.00	273,938.37
3220 BOILER PLANT EQUIPMENT	0.00	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	0.00
3240 PUMPING EQUIPMENT	386,799.78	33,140.76	-14,786.40	0.00	0.00	0.00	0.00	405,154.14
3241 SYSTEM CONTROL COMPUTER EQUIP	42,469.04	9,894.96	0.00	0.00	0.00	0.00	0.00	52,364.00
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	646,325.75	99,917.16	-14,786.40	0.00	0.00	0.00	0.00	731,456.51
III. WATER TREATMENT PLANT								
3310 STRUCTURES AND IMPROVEMENTS	7,461.95	167.52	0.00	0.00	0.00	0.00	0.00	7,629.47
3320 WATER TREATMENT EQUIPMENT	58,118.75	5,287.56	0.00	0.00	0.00	0.00	0.00	63,406.31
TOTAL WATER TREATMENT PLANT	65,580.70	5,455.08	0.00	0.00	0.00	0.00	0.00	71,035.78
IV. TRANS AND DIST PLANT								
3410 STRUCTURES AND IMPROVEMENTS	154,335.46	75,921.84	0.00	0.00	0.00	0.00	0.00	230,257.30
3420 RESERVOIRS AND TANKS	54,971.35	6,975.84	0.00	0.00	0.00	0.00	0.00	61,947.19
3421 TANK PAINTING	128,745.08	26,487.36	0.00	0.00	0.00	0.00	0.00	155,232.44
3430 TRANS AND DIST MAINS	1,558,424.75	173,927.52	-8,188.85	0.00	-35,710.00	0.00	0.00	1,688,453.42
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	686,258.87	77,174.64	-604.69	0.00	-471.49	0.00	0.00	762,357.33
3460 METERS	127,573.46	12,585.60	0.00	0.00	0.00	0.00	0.00	140,159.06
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	237,765.26	17,623.56	-2,103.15	0.00	-205.49	0.00	0.00	253,080.18
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	2,948,074.23	390,696.36	-10,896.69	0.00	-36,386.98	0.00	0.00	3,291,486.92
V. GENERAL PLANT								
3710 STRUCTURES AND IMPROVEMENTS	48,292.44	6,069.60	0.00	0.00	0.00	0.00	0.00	54,362.04
3720 OFFICE FURNITURE AND EQUIP	6,147.18	-197.28	0.00	0.00	0.00	0.00	0.00	5,949.90
3721 OFFICE EQUIPMENT - COMPUTERS	18,832.44	-1,878.60	0.00	0.00	0.00	0.00	0.00	16,953.84
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	84,593.40	-12,560.76	-18,232.98	2,250.00	0.00	0.00	0.00	56,049.66
3740 STORES EQUIPMENT	18,381.91	184.92	0.00	0.00	0.00	0.00	0.00	18,566.83
3750 LABORATORY EQUIPMENT	141.55	0.00	0.00	0.00	0.00	0.00	0.00	141.55
3760 COMMUNICATION EQUIPMENT	9,575.18	68.64	0.00	0.00	0.00	0.00	0.00	9,643.82
3770 POWER OPERATED EQUIPMENT	3,748.23	0.00	0.00	0.00	0.00	0.00	0.00	3,748.23
3780 TOOLS, SHOP AND GARAGE EQUIP	16,712.59	2,412.12	-402.75	0.00	0.00	0.00	0.00	18,721.96
3790 OTHER GENERAL PLANT	0.00	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	0.00
3900 OTHER TANGIBLE PROPERTY	48.65	0.00	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	0.00
TOTAL GENERAL PLANT	206,473.57	-5,901.36	-18,635.73	2,250.00	0.00	0.00	0.00	184,186.48
GO PLANT ALLOCATION	194,723.53	38,876.31	-29,455.51	381.40	0.00	8.40	0.00	204,534.13
TOTAL DEPRECIATION	4,321,760.08	533,078.07	-73,774.33	2,631.40	-36,386.98	8.40	0.00	4,747,316.64

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	1,585,170	1,558,583		26,587
25		601.2 Industrial Sales	394,565	385,902		8,662
26		601.3 Sales to Public Authorities	134,357	128,786		5,570
27		Sub-Total	2,114,091	2,073,271		40,820
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	14,307	13,260		1,048
38	605	Public Fire Protection Service	4,048	4,048		-
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	12,706	12,542		164
43		Sub-Total	31,061	29,850		1,211
44		Total Water Service Revenue	2,145,152	2,103,121		42,031
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	1,380	1,840		(460)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	268	(11,411)		11,678
51		Total Other Water Revenues	1,648	(9,571)		11,218
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	161,689	187,056		(25,367)
54		WRAM/MCBA Interest	1,268	326		943
54		Conservation Revenue Billed	(8,189)	617		(8,807)
55		Total WRAM Adjustments	154,768	187,999		(33,231)
56		Total Operating Revenues	2,301,568	2,281,549		20,019

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	11,930	25,251	(13,321)	
5	702	Operation Labor and Expense	(3)	65	(67)	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	-	-	-	
8		Maintenance				
9	706	Maint. Supervision and Engineering	101	350	(249)	
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	12,029	25,666	(13,637)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	52,029	44,098	7,932	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	6,124	3,722	2,402	
28	725	Miscellaneous Expenses	2,617	12,020	(9,403)	
29	726	Fuel or Power Purchased For Pumping	75,610	87,756	(12,147)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	4,530	4,484	47	
33	730	Maint. Of Structures and Improvements	-	620	(620)	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	10,384	5,665	4,719	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	151,294	158,364	(7,070)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	20,218	8,246	11,973	
42	742	Operation Labor and Expenses	35,711	25,340	10,371	
43	743	Miscellaneous Expenses	144,868	30,050	114,817	
44	744	Chemicals and Filtering Materials	5,884	5,595	289	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	6,598	428	6,170	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	389	218	171	
50		Total Water Treatment Expenses	213,668	69,878	143,791	

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	45,346	68,440	(23,094)	
5	752	Storage Facilities Expenses	-	-	-	
7	753	Transmission and Distribution Lines	4,048	3,926	123	
8	754	Meter Expenses	2,233	646	1,587	
9	755	Customer Installation Expenses	-	-	-	
10	756	Miscellaneous	45,347	6,947	38,400	
11		Maintenance				
12	758	Maint. Supervision and Engineering	49,179	64,980	(15,801)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	1,450	-	1,450	
16	761	Maint. Of Transmission and Distribbut. Mains	56,160	43,029	13,131	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	39,529	17,113	22,417	
21	764	Maint. Of Meters	-	33	(33)	
22	765	Maint. Of Hydrants	11	158	(147)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	243,304	205,271	38,033	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	124,598	105,143	19,454	
29	772	Meter Reading Expenses	806	68	738	
30	773	Customer Records and Collection Expenses	41,738	19,092	22,646	
32	774	Miscellaneous Customer Accounting Expenses	49,300	57,896	(8,595)	
33	775	Uncollectible Accounts	15,139	14,110	1,029	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	231,581	196,310	35,272	
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	(246)	5,397	(5,643)
5	792	Office Supplies and Other Expenses	7,302	8,843	(1,542)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	9,210	9,966	(757)
8	795	Employees Pensions and Benefits	282,599	322,001	(39,402)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	416	727	(311)
12	798	Outside Service Employed	483	-	483
14	799	Miscellaneous General Expense	364,009	391,094	(27,085)
15		Maintenance			
16	805	Maintenance of General Plant	7,809	4,244	3,566
17		Total Administrative and General Expenses	671,582	742,272	(70,690)
18		VIII. Miscellaneous			
19	811	Rents	23,566	20,740	2,826
20	812	Admin. Exp. Transferred	(2,753)	(2,205)	(547)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	20,814	18,535	2,279
23		Total Operating Expenses	1,544,272	1,416,295	127,977

121
WILLOWS

SCHEDULE B-4

6.1

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	93,651.76	93,651.76	0.00		
25	State corporate Franchise Tax	(865.80)	(865.80)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	38,230.92	38,230.92			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	27,679.77	27,679.77			0.00
30	Other Federal Tax					
31	Federal Income Tax	139,294.04	139,294.04			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	13,791.03	13,791.03			
36						
37						
38						
39		311,781.72	311,781.72	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 2016
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size (inches)</u>	<u>Depth (feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
002-01	North Yolo	16"/10"	677	-	-	-
004-01	Cedar And Plumas Streets	16"/12"	730	194.9	63.5	3,680
005-01	South Culver Street	16"/20"	676	-	-	-
006-01	South Green Butte And Shasta	16"	650	-	-	-
007-01	814 Pacific Avenue	16"/20"	759	177.5	57.8	2,008
008-01	Road 53 Ns / W / Highway 99 North	16"	612	357.5	116.5	1,724
009-01	1331 West Sycamore Street	16"	600	306.9	100.0	3,898
010-01	Oak Street And Venture Street	16"	640	-	-	-
Grand Total				1,036.9	337.9	11,309

Number of Wells = 8

CALIFORNIA WATER SERVICE COMPANY
 STORAGE FACILITIES- DECEMBER 31, 2016

SCHEDULE D - 2

District/Station	System	Tank Capacity (1000gal)	Construction Date	Date of Last Inspection/Cleaning	Coating Type	Coating Year
	Willows					
WILLOWS STA, 002-T1	WILLOWS	100	1921	12/12/2013	EPOX-WHT	2007
WILLOWS STA, 011-T1	WILLOWS	750	2010	8/3/2011	EPOX-WHT	2010
	District Total	850				

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
 12/31/2016

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"				57						57
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	17,683			224		767		298	35,289
4-1/2"										
5"										
5-1/2"										
6"	57,456	12,622			18			5,102	5,657	80,855
7"										
8"	35,181	7,148			357		227	4,326	14,418	61,657
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	110,942	39,856		97	4,942	350	994	14,889	20,453	192,523

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)	2315	2306	0	0
Industrial				
Public Authorities	48	48		
Irrigation				
Other (specify)	5	4		
Sub-Total	2368	2358	0	0
Private Fire Connections			27	28
Public Fire Connections			268	268
Totals	2368	2358	295	296

WILLOWS

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	2,159	
3/4 - in.		1,393
1 - in.	99	1,190
1 1/4 - in.		
1 1/2 - in.	34	9
2 - in.	56	104
2 1/2 - in.		
3 - in.	12	3
4 - in.	2	22
5 - in.		
6 - in.		12
8 - in.		8
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		14
misc		1
Totals	2,362	2,756

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	_____ 1,585
2. More than 10, but less than 15 years	_____ 272
3. More than 15 years	_____ 579

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

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr					
	Jan	Feb	Mar	Apr	May	Jun	Jul				Aug	Sep	Oct	Nov	Dec
Commercial	21	19	18	21	28	36	143								
Industrial							0								
Public Authority	1	1	1	1	2	3	9								
Irrigation							0								
Other water utilities							0								
Reclaimed							0								
Other							0								
Total	22	20	19	22	30	39	152								
Classification Of Service	During Current Year												Total	Total Prior Yr	
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total	Jan	Feb	Mar	Apr	May			Jun
Commercial	44	49	52	39	27	21	232							375	395
Industrial							0							0	3
Public Authority	3	4	3	3	3	2	18							27	23
Irrigation							0							0	0
Other water utilities							0							0	0
Reclaimed							0							0	0
Other				1			1							1	2
Total	47	53	55	43	30	23	251							403	423
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:													Total Population Served:	7,110	

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)	322.05
		50,751.05
100.3. Construction work in progress	(G)	95,229.87
		5,362,839.24
241. Advances for construction		-1,418,771.21
265. Contributions in aid of construction		-581,764.55

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Geoff Fulks

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

Telephone 661-837-7271

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2016 to December 31, 2016.

Willows

Signature

Vice President & Corporate Controller

Title

Date

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)	322.05
		50,751.05
100.3. Construction work in progress	(G)	95,229.87
		5,362,839.24
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(G) General Office Allocation

SIGNATURE

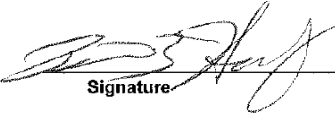
District Management

Name of District Manager Geoff Fulks

Address 241 West Sycamore St, Willows, CA 95988-2827 Telephone 661-837-7271

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2016 to December 31, 2016.

Willows


Signature

Vice President & Corporate Controller

Title

April 23, 2017
Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)



Signature

408-367-8523
Telephone Number



Date

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