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2017  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service (Continued)**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1b**  
**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	N/A				#VALUE!
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	N/A				
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	320,726.72	0.00	0.00	0.00	320,726.72
	TOTAL INTANGIBLE PLANT	320,726.72	0.00	0.00	0.00	320,726.72
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	68,617.84	0.00	0.00	0.00	68,617.84
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	203,763.53	0.00	0.00	0.00	203,763.53
316	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE AND SUPPLY PLANT	203,763.53	0.00	0.00	0.00	203,763.53
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	1,030,364.28	0.00	0.00	0.00	1,030,364.28
3211	PAVEMENT	33,651.40	0.00	0.00	0.00	33,651.40
324	PUMPING EQUIPMENT	1,269,233.85	109,011.92	-95,445.75	0.00	1,282,800.02
3241	SYS CONTROL COMPUTER EQUIP	377,670.29	0.00	0.00	0.00	377,670.29
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	2,710,919.82	109,011.92	-95,445.75	0.00	2,724,485.99
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	10,409.84	0.00	0.00	0.00	10,409.84
332	WATER TREATMENT EQUIPMENT	178,633.81	41,553.22	0.00	0.00	220,187.03
	TOTAL WATER TREATMENT EQUIPMENT	189,043.65	41,553.22	0.00	0.00	230,596.87
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	10,066.12	0.00	0.00	0.00	10,066.12
3411	PAVEMENT	427,364.65	0.00	0.00	0.00	427,364.65
342	RESERVOIRS AND TANKS	601,362.84	0.00	0.00	0.00	601,362.84
3421	TANK PAINTINGS	267,548.92	0.00	0.00	0.00	267,548.92
343	TRANS AND DIST MAINS	5,825,331.59	672,651.88	-3,302.59	0.00	6,494,680.88
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	1,769,923.88	197,845.46	-1,005.28	0.00	1,966,764.06
346	METERS	438,523.96	31,790.45	0.00	0.00	470,314.41
348	HYDRANTS	829,843.10	40,143.13	-238.38	0.00	869,747.85
	TOTAL TRANS AND DIST PLANT	10,169,965.06	942,430.92	-4,546.25	0.00	11,107,849.73
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	60,487.71	0.00	0.00	0.00	60,487.71
3711	PAVEMENT	46,367.45	0.00	0.00	0.00	46,367.45
3720	OFFICE FURNITURE AND EQUIPMENT	11,489.79	0.00	-1,333.29	0.00	10,156.50
3721	OFFICE EQUIPMENT - COMPUTERS	22,606.60	0.00	-4,661.26	0.00	17,945.34
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	90,613.10	0.00	0.00	0.00	90,613.10
374	STORES EQUIPMENT	20,778.92	0.00	0.00	0.00	20,778.92
375	LABORATORY EQUIPMENT	1,091.92	0.00	0.00	0.00	1,091.92
376	COMMUNICATION EQUIPMENT	12,779.40	0.00	0.00	0.00	12,779.40
377	POWER OPERATED EQUIPMENT	3,226.52	0.00	0.00	0.00	3,226.52
378	TOOLS, SHOP AND GARAGE EQUIP	64,089.69	0.00	-286.82	0.00	63,802.87
379	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	333,531.10	0.00	-6,281.37	0.00	327,249.73
<b>VIII. DISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	48.65	0.00	0.00	0.00	48.65
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	657,215.79	76,313.88	-33,740.16	-3,033.74	696,755.76
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	657,264.44	76,313.88	-33,740.16	-3,033.74	696,804.41
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>14,653,832.16</b>	<b>1,169,309.94</b>	<b>-140,013.53</b>	<b>-3,033.74</b>	<b>15,680,094.82</b>

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		
20		<b>Add Materials and Supplies</b>		
21		<b>Add Working Cash (=Line 34)</b>		
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017**  
**SCHEDULE A-4**  
**WILLOWS DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 14,686,147.3	\$ 13,674,351.1
4	GENERAL OFFICE PRORATE	\$ 673,646.5	\$ 601,917.6
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 )	<u>\$ 15,359,793.9</u>	<u>\$ 14,276,268.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 4,923,885.9	\$ 4,540,360.9
10	GENERAL OFFICE PRORATE	\$ 229,000.1	\$ 215,154.0
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 5,152,886.0</u>	<u>\$ 4,755,514.9</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,053,376.2	\$ 1,641,684.9
14	DEFERRED ITC	\$ 7,322.4	\$ 7,687.0
15	GENERAL OFFICE PRORATE	\$ 73,991.4	\$ 54,782.6
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 1,134,690.0</u>	<u>\$ 1,704,154.5</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 633,065.7	\$ 582,282.2
19	ADVANCES FOR CONSTRUCTION	\$ 1,363,977.6	\$ 1,413,994.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (11,569.0)	\$ (9,138.6)
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 2,008,612.3</u>	<u>\$ 2,005,414.9</u>
22	ADD MATERIALS AND SUPPLIES	\$ 54,621.4	\$ 44,601.9
23	ADD TANK PAINTING	\$ -	\$ -
24	ADD ADOPTED WORKING CASH ( = Line 38 )	\$ 51,363.5	\$ 51,363.5
25	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 7,169,590.5</u></u>	<u><u>\$ 5,907,149.8</u></u>
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)	\$ 1,830,109.8	\$ 1,722,951.3
29	Purchased Power & Commodity for Resale*	\$ 86,326.3	\$ 75,609.7
30	Meter Revenues: Bimonthly Billing	\$ 389,481.8	\$ 380,071.9
31	Other Revenues: Flat Rate Monthly Billing	\$ 1,898.1	\$ 1,761.4
32	Total Revenues ( Line 30 + Line 31 )	<u>\$ 391,379.9</u>	<u>\$ 381,833.3</u>
33	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	0.48%	0.46%
34	5/24 x Line 28 x ( 100% - Line 33 )	\$ 379,423.8	\$ 357,292.4
35	1/24 x Line 28 x Line 33	\$ 369.8	\$ 331.2
36	1/12 x Line 29	\$ 7,193.9	\$ 6,300.8
37	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$ 386,987.5	\$ 363,924.3
38	Total Adopted	\$ 51,363.5	\$ 51,363.5



**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

Line No.	See Attached Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

WILLOWS		SCHEDULE A-3 Depreciation and Amortization Reserves				2017	
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)	200,881.73				
			4,542,782.51	239,391.16	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	49,608.40				
			446,298.00				
4	b) Charged to account No. 265		18,127.19				
5	c) Charged to clearing accounts	(G)	2,929.51				
			(1,350.12)				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(141.72)				
			0.00	(B) 34,255.43			
8	Total Credits		515,471.26	34,255.43			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	33,740.16				
			106,273.37				
11	b) Cost of removal	(G)	0.00				
			30,148.61				
12	c) All other debits	(G)	(375.28)		(C) 0.00		
			0.00				
13	Total Debits		169,786.86		0.00		
14	Balances in reserves at end of year		5,089,348.64	273,646.59	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:		266,690.15				
19	Indicate nature of these items and accounts affected						
20			(See Schedule A-3a opposite)				

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached  DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id : CW\_W406a  
 Schedule A-3A  
 Dept : 121 WILLOWS

ANNUAL REPORT FOR DEPRECIATION  
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

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ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	-243.33	0.00	0.00	0.00	0.00	0.00	-243.33
3120 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER 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	264,860.15	8,986.08	0.00	0.00	0.00	0.00	273,846.23
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	264,616.82	8,986.08	0.00	0.00	0.00	0.00	273,602.90
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	273,938.37	44,891.76	0.00	0.00	0.00	0.00	318,830.13
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	405,154.14	35,538.48	-95,445.75	0.00	0.00	0.00	345,246.87
3241 SYS CONTROL COMPUTER EQUIP	52,364.00	10,574.76	0.00	0.00	0.00	0.00	62,938.76
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	731,456.51	91,005.00	-95,445.75	0.00	0.00	0.00	727,015.76
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	7,629.47	159.36	0.00	0.00	0.00	0.00	7,788.83
3320 WATER TREATMENT EQUIPMENT	63,406.31	6,109.20	0.00	0.00	0.00	0.00	69,515.51
TOTAL WATER TREATMENT EQUIPMENT	71,035.78	6,268.56	0.00	0.00	0.00	0.00	77,304.34
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	230,257.30	32,283.48	0.00	0.00	0.00	0.00	262,540.78
3420 RESERVOIRS AND TANKS	61,947.19	13,109.76	0.00	0.00	0.00	0.00	75,056.95
3421 TANK PAINTINGS	155,232.44	23,571.00	0.00	0.00	0.00	0.00	178,803.44
3430 TRANS AND DIST MAINS	1,688,453.42	171,847.32	-3,302.59	0.00	-18,531.04	0.00	1,838,467.11
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	762,357.33	75,752.64	-1,005.28	0.00	-9,665.03	0.00	827,439.66
3460 METERS	140,159.06	13,418.88	0.00	0.00	0.00	0.00	153,577.94
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	253,080.18	18,505.44	-238.38	0.00	-1,952.54	0.00	269,394.70
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	3,291,486.92	348,488.52	-4,546.25	0.00	-30,148.61	0.00	3,605,280.58
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	54,362.04	4,877.40	0.00	0.00	0.00	0.00	59,239.44
3720 OFFICE FURNITURE AND EQUIPMENT	5,949.90	-98.76	-1,333.29	0.00	0.00	0.00	4,517.85
3721 OFFICE EQUIPMENT - COMPUTERS	16,953.84	700.80	-4,661.26	0.00	0.00	0.00	12,993.38
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	56,049.66	-1,350.12	0.00	0.00	0.00	0.00	54,699.54
3740 STORES EQUIPMENT	18,566.83	251.40	0.00	0.00	0.00	0.00	18,818.23
3750 LABORATORY EQUIPMENT	141.55	78.96	0.00	0.00	0.00	0.00	220.51
3760 COMMUNICATION EQUIPMENT	9,643.82	159.72	0.00	0.00	0.00	0.00	9,803.54
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	18,721.96	3,678.72	-286.82	0.00	0.00	0.00	22,113.86
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 PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	184,186.48	8,298.12	-6,281.37	0.00	0.00	0.00	186,203.23
DIST GO PLANT ALLOCATION	200,881.73	52,424.98	-33,740.16	262.35	0.00	112.93	219,941.83
<b>TOTAL DEPRECIATION</b>	<b>4,743,664.24</b>	<b>515,471.26</b>	<b>-140,013.53</b>	<b>262.35</b>	<b>-30,148.61</b>	<b>112.93</b>	<b>5,089,348.64</b>

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

## Willows

## SCHEDULE B-1

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	1,684,728	1,585,170	99,558
25		601.2 Industrial Sales	416,772	394,565	22,207
26		601.3 Sales to Public Authorities	136,978	134,357	2,621
27		Sub-Total	<u>2,238,478</u>	<u>2,114,091</u>	<u>124,387</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
37	604	Private Fire Protection Service	14,186	14,307	(121)
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	15,291	12,706	2,585
43		Sub-Total	<u>33,526</u>	<u>31,061</u>	<u>2,464</u>
44		Total Water Service Revenue	<u>2,272,004</u>	<u>2,145,152</u>	<u>126,852</u>
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	510	1,380	(870)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	17,932	268	17,665
51		Total Other Water Revenues	<u>18,442</u>	<u>1,648</u>	<u>16,795</u>
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	148,007	161,689	(13,682)
54		WRAM/MCBA Interest	3,480	1,268	2,212
54		Conservation Revenue Billed	(82,265)	(8,189)	(74,076)
55		Total WRAM Adjustments	<u>69,222</u>	<u>154,768</u>	<u>(85,546)</u>
56		Total Operating Revenues	<u>2,359,668</u>	<u>2,301,568</u>	<u>58,100</u>

**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ -	\$ -	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		<b>Total pumping expenses</b>				\$ -	\$ -	

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		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	18,633		11,930	6,703
5	702	Operation Labor and Expense	-		(3)	3
6	703	Miscellaneous Expense	-		-	-
7	704	Purchased Water	-		-	-
8		Maintenance				
9	706	Maint. Supervision and Engineering	(34)		101	(135)
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	18,599		12,029	6,570
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	56,603		52,029	4,574
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		-	-
27	724	Pumping Labor and Expenses	6,422		6,124	298
28	725	Miscellaneous Expenses	4,340		2,617	1,723
29	726	Fuel or Power Purchased For Pumping	86,326		75,610	10,717
30		Maintenance				
31	729	Maint. Supervision and Engineering	5,334		4,530	804
33	730	Maint. Of Structures and Improvements	-		-	-
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	5,407		10,384	(4,976)
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	164,432		151,294	13,138
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	10,745		20,218	(9,473)
42	742	Operation Labor and Expenses	41,343		35,711	5,632
43	743	Miscellaneous Expenses	223,675		144,868	78,807
44	744	Chemicals and Filtering Materials	6,723		5,884	839
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	197		6,598	(6,401)
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	650		389	261
50		Total Water Treatment Expenses	283,333		213,668	69,665



**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A					\$ -
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B				\$ -
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		<b>Total water treatment expenses</b>				\$ -	\$ -	\$ -
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B				\$ -
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A					\$ -
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A					\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A					\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A					\$ -
73	766	Maintenance of miscellaneous plant	A					\$ -
74		<b>Total transmission and distribution expenses</b>				\$ -	\$ -	\$ -

Willows

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>IV. Transmission and Distribution Expenses</b>			
2		Operation			
3	751	Operation Supervision and Engineering	44,687	45,346	(659)
5	752	Storage Facilities Expenses	-	-	-
7	753	Transmission and Distribution Lines	4,367	4,048	319
8	754	Meter Expenses	4,944	2,233	2,711
9	755	Customer Installation Expenses	-	-	-
10	756	Miscellaneous	24,302	45,347	(21,045)
11		Maintenance			
12	758	Maint. Supervision and Engineering	46,440	49,179	(2,740)
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	24,433	56,160	(31,727)
18	762	Maint. Of Fire Mains	-	-	-
19	763	Maint. Of Services	31,940	39,529	(7,590)
21	764	Maint. Of Meters	316	-	316
22	765	Maint. Of Hydrants	376	11	365
23	766	Maint. Of Miscellaneous Plant	-	-	-
24		Total Transmission and Distribution Exp.	181,804	243,304	(61,500)
25		<b>V. Customer Account Expenses</b>			
26		Operation			
27	771	Supervision	120,119	124,598	(4,478)
29	772	Meter Reading Expenses	3,867	806	3,061
30	773	Customer Records and Collection Expenses	26,183	41,738	(15,555)
32	774	Miscellaneous Customer Accounting Expenses	46,318	49,300	(2,982)
33	775	Uncollectible Accounts	18,877	15,139	3,738
33	776	776 Cust Allocation In/Out	-	-	-
34		Total Customer Accounts Expense	215,365	231,581	(16,216)
35		<b>VI. Sales Expenses</b>			
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

### Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C			\$ -
114		<b>Total administrative and general expenses</b>				\$ -	\$ -	\$ -
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ -	\$ -	\$ -
121		<b>Total operating expenses</b>				\$ -	\$ -	\$ -

## Willows

## 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		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	20,699	(246)	20,945
5	792	Office Supplies and Other Expenses	8,409	7,302	1,108
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	10,150	9,210	940
8	795	Employees Pensions and Benefits	273,147	282,599	(9,452)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	200	416	(216)
12	798	Outside Service Employed	-	483	(483)
14	799	Miscellaneous General Expense	416,065	364,009	52,056
15		Maintenance			
16	805	Maintenance of General Plant	6,017	7,809	(1,792)
17		Total Administrative and General Expenses	734,687	671,582	63,105
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	25,094	23,566	1,528
20	812	Admin. Exp. Transferred	(1,402)	(2,753)	1,351
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	23,692	20,814	2,879
23		Total Operating Expenses	1,621,913	1,544,272	77,641

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ -	
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**121  
WILLOWS**

**SCHEDULE B-4**

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		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	123,966.62	123,966.62	0.00		
25	State corporate Franchise Tax	2,597.14	2,597.14			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	40,297.20	40,297.20			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	27,778.73	27,778.73			0.00
30	Other Federal Tax					
31	Federal Income Tax	171,001.91	171,001.91			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	13,980.43	13,980.43			
36						
37						
38						
39		<u>379,622.02</u>	<u>379,622.02</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.

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	See Attached							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	N/A						
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	N/A	
17	Annual quantities purchased	N/A	(Unit chosen) <sup>2</sup> Million Gallons
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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**

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
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 2017  
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size</u> <u>(inches)</u>	<u>Depth</u> <u>(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	264	86	3,179
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	262	86	2,795
008-01	Road 53 Ns / W / Highway 99 North	16"	612	355	116	1,972
009-01	1331 West Sycamore Street	16"	600	272	89	2,997
010-01	Oak Street And Venture Street	16"	640	-	-	-
<b>Grand Total</b>				<b>1,154</b>	<b>376</b>	<b>10,943</b>

Number of Wells = 8



**CALIFORNIA WATER SERVICE COMPANY**

**WILLOWS DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2017**

**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>
	2		<b>Total District</b>	<u>850</u>
<b>Total Co. Storage Facilities</b>	<u>2</u>	<b>Total Co. Storage Capacity</b>		<u>850</u>

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

### 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.		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	N/A							
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.		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	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

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

Line No.	See Attached	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									-
34	Total	-	-	-	-	-	-	-	-	-

California Water Service Company  
Supply And Distributions Mains  
12/31/2017

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"										
1"				22						22
1 - 1/4"										
1 - 1/2"										
2"		2,068			2,164					4,232
2-3/8"										
2-1/2"										
3"					1,249					1,249
3-1/2"										
4"	16,317	17,064			224		767		298	34,670
4-1/2"										
5"										
5-1/2"										
6"	57,222	12,142			18			5,102	5,905	80,389
7"										
8"	35,181	7,102			357		146	4,453	15,401	62,640
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"										
<b>Total</b>	110,708	38,711		22	4,817	350	913	15,016	21,684	192,221

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
WIL				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,306	2,325	-	-
Commercial				
Industrial	48	49		
Public authorities				
Irrigation	4	6		
Other (specify)				
Agriculture				
Subtotal	2,358	2,380	-	-
Private fire connections			28	27
Public fire hydrants			268	268
Total	2,358	2,380	296	295

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 - in	2,231	
3/4 - in		1,389
1 - in	108	1,219
1 1/2 - in	33	9
2 - in	58	105
3 - in	10	3
4 - in	2	23
6 - in		12
8 - in		8
Other		1
Misc		10
Total	2,442	2,779

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____ -
3. Used, after repair . . . . .	_____ 8
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 1,582
2. More than 10, but less than 15 years . . . . .	_____ 319
3. More than 15 years . . . . .	_____ 541

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

WIL

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	16	14	14	18	19	37	41	159
Commercial	5	4	4	5	6	12	12	48
Industrial								-
Public authorities	1	1	1	1	1	3	3	11
Irrigation								-
Other (specify)							1	1
								-
<b>Total</b>	<b>22</b>	<b>19</b>	<b>19</b>	<b>24</b>	<b>26</b>	<b>52</b>	<b>57</b>	<b>219</b>

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	43	42	34	28	19	166	325	375	
Commercial	12	10	9	9	6	46	94	-	
Industrial						-	-	27	
Public authorities	4	4	3	3	2	16	27	-	
Irrigation						-	-	-	
Other (specify)	1					1	2	1	
						-	-	-	
<b>Total</b>	<b>60</b>	<b>56</b>	<b>46</b>	<b>40</b>	<b>27</b>	<b>229</b>	<b>448</b>	<b>403</b>	

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_ N/A

Total population served \_\_\_\_\_ 7,140

## End of Year Balances in Selected Accounts

### Willows

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	(G)	\$	320
			\$	55,373
				<u>55,373</u>
100-3	Construction Work in Progress	(G)	\$	132,945
			\$	4,565,878
				<u>4,565,878</u>
241	Advances for Construction		\$	1,370,884
				<u>1,370,884</u>
265	Contributions in Aid of Construction		\$	669,434
				<u>669,434</u>

(G) General Office Allocation

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ David B. Healey for Evan Markey  
Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Willows \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ CALIFORNIA WATER SERVICE COMPANY  
Name of Utility

at \_\_\_\_\_ 241 West Sycamore St., Willows, CA 95988-2827  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

\_\_\_\_\_  
Vice President and Corporate Controller  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-367-8523  
Telephone Number

\_\_\_\_\_  
Date

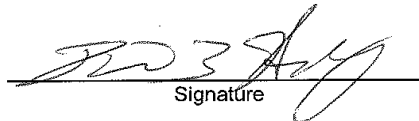
**DECLARATION**

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

I, the undersigned David B. Healey for Evan Markey  
Name of District Manager or Equivalent (Please Print)  
of Willows District  
Name of District  
of CALIFORNIA WATER SERVICE COMPANY  
Name of Utility  
at 241 West Sycamore St., Willows, CA 95988-2827  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller  
Title (Please Print)

  
Signature

408-367-8523  
Telephone Number

March 22, 2018  
Date



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