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2019
CORRECTED 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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service							
Willows							
Corrected							
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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	320,727	-	-	-	320,727
5		Total Intangible Plant	320,727	-	-	-	320,727
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	68,618	-	-	-	68,618
9							
10		III. SOURCE OF SUPPLY PLANT					
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	203,764	-	-	-	203,764
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	203,764	-	-	-	203,764
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,064,016	23,761	(15,803)	-	1,071,974
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	1,723,419	8,186	(109,576)	-	1,622,029
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	2,787,435	31,948	(125,380)	-	2,694,003
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,265,924	1,555,053	-	-	2,820,977
30	332	Water Treatment Equipment	2,431,565	2,770,643	(1,887)	-	5,200,321
31		Total Water Treatment Plant	3,697,489	4,325,696	(1,887)	-	8,021,298

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Corrected							
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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	437,431	-	-	-	437,431
34	342	Reservoirs and Tanks	868,912	-	(991)	-	867,921
35	343	Transmission and Distribution Mains	6,610,146	732,825	(19,047)	-	7,323,923
36	344	Fire Mains	-	-	-	-	-
37	345	Services	2,085,431	306,552	(3,936)	-	2,388,046
38	346	Meters	514,878	27,743	(256)	-	542,364
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	913,609	74,120	(6,272)	-	981,458
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	\$ 11,430,406	\$ 1,141,240	\$ (30,503)	\$ -	\$ 12,541,143
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	106,855	-	(1,914)	-	104,941
46	372	Office Furniture and Equipment	28,102	-	-	-	28,102
47	373	Transportation Equipment	133,307	34,634	-	-	167,942
48	374	Stores Equipment	19,803	-	-	-	19,803
49	375	Laboratory Equipment	851	-	-	-	851
50	376	Communication Equipment	4,936	-	-	-	4,936
51	377	Power Operated Equipment	-	-	-	-	-
52	378	Tools, Shop and Garage Equipment	68,233	11,346	-	-	79,579
53	379	Other General Plant	-	-	-	-	-
**	380	Leased Property	-	-	-	-	-
54		Total General Plant	\$ 362,087	\$ 45,980	\$ (1,914)	\$ -	\$ 406,153
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	49	-	-	-	49
58	391	Utility Plant Purchased	-	-	-	-	-
59	392	Utility Plant Sold	-	-	-	-	-
***		Dist GO Plant Allocation	785,973	155,538	(19,707)	0.00	921,805
60		Total Undistributed Items	\$ 786,022	\$ 155,538	\$ (19,707)	\$ -	\$ 921,854
61		Total Utility Plant in Service	\$ 19,656,548	\$ 5,700,402	\$ (179,392)	\$ -	\$ 25,177,558

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	Not Applicable	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-	-	-	\$ -
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 ¹ (e)	
1	Beginning Balance				-	
2						
3						
4						
5					Total \$ -	

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	24,255,753	18,869,543
3		Construction Work in Progress	-	-
4		General Office Prorate	922,018	786,186
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	-	-
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-	-
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	25,177,771	19,655,729
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	6,070,661	5,609,241
10		General Office Prorate	304,957	259,312
11		Total Accumulated Depreciation (=Line 9 + Line 10)	6,375,618	5,868,553
12		Less Other Reserves		
13		Deferred Income Taxes	1,810,720	1,638,361
14		Deferred Investment Tax Credit	6,287	6,637
15		Other Reserves (General Office Prorate)	104,920	99,087
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	1,921,928	1,744,085
17		Less Adjustments		
18		Contributions in Aid of Construction	4,799,796	2,177,209
19		Advances for Construction	1,243,078	1,290,706
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	6,042,874	3,467,915
22		Add Materials and Supplies	54,211	55,648
23		Add Working Capital (Tank Painting)	(9,404)	(7,509)
24		Add Working Cash (=Line 37)	375,724	365,269
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	11,267,286	8,996,093
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 Prior years' reports were calculated using a 13-month weighted average				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	1,847,021	1,797,992
29		Purchased Power & Commodity for Resale*	92,794	91,924
30		Meter Revenues: Bimonthly Billing	433,539	374,323
31		Other Revenues: Flat Rate Monthly Billing	1,895	2,076
32		Total Revenues (=Line 30 + Line 31)	435,434	376,399
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.44%	0.55%
34		5/24 x Line 25 x (100% - Line 33)	383,122	372,516
35		1/24 x Line 28 x Line 33	335	413
36		1/12 x Line 29	7,733	7,660
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$375,724	\$365,269
Note: Prior year's calculation of line 34 was corrected in this filing				
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

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

Willows

Line No.	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	5,587,813	273,647	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	616,029				
4	(b) Charged to Account 504		29,720			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	303				
9	(g) All other credits ¹					
10	Total credits	\$616,332	\$29,720	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	179,392				
13	(b) Cost of removal	23,186				
14	(c) All other debits ¹	(61,331)				
15	Total debits	141,246.34	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	6,062,898.89	303,366.59	0.00	0.00	0.00
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	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

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.	Willows Acct.	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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(243.33)	-	-	-	(243.33)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	282,832.31	8,986.08	-	-	291,818.39
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	282,588.98	8,986.08	-	-	291,575.06
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	363,721.89	44,891.76	(15,803.29)	-	392,810.36
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	445,366.10	48,255.72	(109,576.36)	(11,957.90)	372,087.56
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	809,087.99	93,147.48	(125,379.65)	(11,957.90)	764,897.92
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	7,948.19	19,368.60	-	-	27,316.79
21	332	Water Treatment Equipment	71,646.40	34,739.40	(1,887.46)	61,762.20	166,260.54
22		Total Water Treatment Plant	79,594.59	54,108.00	(1,887.46)	61,762.20	193,577.33
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	294,824.26	32,283.48	-	-	327,107.74
26	342	Reservoirs and Tanks	290,541.15	36,680.76	(991.23)	-	326,230.68
27	343	Transmission and Distribution Mains	2,027,544.54	194,999.28	(19,047.46)	(6,817.64)	2,196,678.72
28	344	Fire Mains	-	-	-	-	-
29	345	Services	911,592.14	89,256.48	(3,936.40)	(4,830.90)	992,081.32
30	346	Meters	167,957.14	15,755.28	(256.45)	-	183,455.97
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	285,197.70	20,373.48	(6,271.77)	-	299,299.41
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	3,977,656.93	389,348.76	(30,503.31)	(11,648.54)	4,324,853.84
35							
36		V. GENERAL PLANT					

37	371	Structures and Improvements	64,116.84	4,877.40	(1,914.37)	-	67,079.87
38	372	Office Furniture and Equipment	17,980.19	468.96	-	-	18,449.15
39	373	Transportation Equipment	60,225.64	(1,986.24)	-	-	58,239.40
40	374	Stores Equipment	18,093.53	239.64	-	-	18,333.17
41	375	Laboratory Equipment	58.52	61.56	-	-	120.08
42	376	Communication Equipment	2,120.11	61.68	-	-	2,181.79
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	23,500.24	3,916.56	-	-	27,416.80
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	48.65	-	-	-	48.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	186,665.43	7,639.56	(1,914.37)	-	192,390.62
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	252,219.28	62,798.93	(19,706.77)	292.68	295,604.12
49		Total	5,587,813.20	616,028.81	(179,391.56)	38,448.44	6,062,898.89

SCHEDULE B-1
Account 501 - Operating Revenues

Willows

Corrected

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,597,996	1,641,245	(\$43,249)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	589,580	597,602	(\$8,022)
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	148,985	146,336	\$2,649
8		Sub-total	\$ 2,336,561	\$ 2,385,183	(\$48,621)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(267)	-	(\$267)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (267)	\$ -	(\$267)
20	604	Private Fire Protection Service	15,334	15,304	\$30
21	605	Public Fire Protection Service	4,284	4,268	\$16
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	11,516	(27,005)	\$38,522
26		Sub-total	\$ 31,134	\$ (7,433)	\$38,567
27		Total Water Service Revenues	\$ 2,367,428	\$ 2,377,750	(\$10,321)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	245,151	(133,508)	\$378,658
30	611	Miscellaneous Service Revenues	420	1,065	(\$645)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	10,973	25,539	(\$14,567)
34	615	Recycled Water Revenues			\$0
35		Total Other Water Revenues	\$ 256,543	\$ (106,903)	\$363,447
36	501	Total operating revenues	\$ 2,623,972	\$ 2,270,846	\$353,125

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

Willows

Corrected

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		15,040	20,333	\$ (5,292)
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		Maintenance						
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		Total source of supply expense				\$ 15,040	\$ 20,333	\$ (5,292)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		64,211	65,636	\$ (1,426)
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		3,837	6,119	\$ (2,282)
28	725	Miscellaneous expenses	A			(1,568)	19,012	\$ (20,579)
29	726	Fuel or power purchased for pumping	A	B	C	92,794	91,924	\$ 870
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		6,562	6,663	\$ (101)
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		26	236	\$ (211)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		16,280	10,091	\$ 6,189
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 182,142	\$ 199,681	\$ (17,539)

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

Willows

Corrected

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	10,150	11,095	\$ (946)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		41,999	33,484	\$ 8,515	
43	743	Miscellaneous expenses	A	B	195,646	198,192	\$ (2,546)	
44	744	Chemicals and filtering materials	A	B	8,284	8,792	\$ (507)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	14	119	\$ (105)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	-	-	\$ -	
50		Total water treatment expenses			\$ 256,093	\$ 251,682	\$ 4,411	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	40,104	41,901	\$ (1,797)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	73	\$ (73)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		1,976	3,257	\$ (1,281)	
58	754	Meter expenses	A		1,884	4,954	\$ (3,070)	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		41,551	15,819	\$ 25,732	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	39,030	38,197	\$ 832	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	-	170	\$ (170)	
66	761	Maintenance of trans. and distribution mains	A		28,337	46,700	\$ (18,362)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		6,659	16,574	\$ (9,916)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		-	-	\$ -	
72	765	Maintenance of hydrants	A		-	264	\$ (264)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 159,540	\$ 167,909	\$ (8,369)	

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								
Willows								
Corrected								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		129,007	126,974	\$ 2,033
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		214	3,449	\$ (3,234)
80	773	Customer records and collection expenses	A			22,864	11,125	\$ 11,739
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			52,172	44,061	\$ 8,111
83	775	Uncollectible accounts	A	B	C	11,462	15,059	\$ (3,596)
84		Total customer account expenses				\$ 215,720	\$ 200,667	\$ 15,053
85		VI. SALES EXPENSES						
86		Operation						\$ -
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	22,191	25,034	\$ (2,842)
101	792	Office supplies and other expenses	A	B	C	20,475	19,929	\$ 546
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			6,713	5,345	\$ 1,368
105	795	Employees' pensions and benefits	A	B	C	242,728	269,414	\$ (26,686)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	911	-	\$ 911
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			464,701	392,042	\$ 72,659
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	8,537	2,171	\$ 6,367
114		Total administrative and general expenses				\$ 766,255	\$ 713,934	\$ 52,321
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	34,287	26,787	\$ 7,500
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,917)	(1,705)	\$ (212)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 32,370	\$ 25,082	\$ 7,288
121		Total operating expenses				\$ 1,627,160	\$ 1,579,288	\$ 47,872

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Willows 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	\$ 91,536.00	\$ 91,536.00			
2	California corporate franchise taxes	\$ 10,954.00	\$ 10,954.00			
3	Property taxes	\$ 124,172.00	\$ 124,172.00			
4	Other taxes	\$ 93,666.44	\$ 93,666.44			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 320,328.44	\$ 413,994.88	\$ -	\$ -	\$ -

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)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
							6	002-1
7	004-1	N/E Corner Of Cedar & Lassen Sts.	1110003-003	16"/12"	22	600	185	
8	005-1	West Side Of Culver Ave. +/- 100' S/O Laurel St.	1110003-004	16"/20"	24	650	0	Standby
9	006-1	So. Side Of Green Street Between Shasta & Butte St	1110003-005	16"	38	750	0	Standby
10	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	53	550	391	Active
11	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	28	600	336	
12	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	40	700	235	Active
13	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	21	440	0	Standby
14								
15								

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	
17	Annual quantities purchased	(Unit chosen) ²
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	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	2	850,000	
12	Concrete	-		
13	Total	2	850,000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

Willows

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								
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								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	2,074		-	17,067		12,137	7,098
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	22	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	16,304		57,137	32,591
19	Welded steel									
20	Wood									
21	Other	-	-	2,164	-	1,249	1,321		11,017	24,348
22	Total	22	-	4,238	-	1,249	34,692	-	80,291	64,037

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	335	-	-		-		-	38,711
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper								-	22
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	1,988	-	-	-	-		-	108,020
31	Welded steel									-
32	Wood									-
33	Other	972	5,724	-	-	-	-	-	-	46,795
34	Total	972	8,047	-	-	-	-	-	-	193,548

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,328	2,321	0	0
Commercial (Business)	0	0	0	0
Industrial	49	49		
Public authorities				
Irrigation	4	7		
Other (specify)				
Agriculture	0	0		
Subtotal	2,381	2,377	0	0
Private fire connections			27	28
Public fire hydrants			269	269
Total	2,381	2,377	296	297

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,240	
3/4 - in		1,280
1 - in	104	1,344
1 1/4 - in		
1 1/2 - in	33	9
2 - in	60	112
2 1/2 - in		
3 - in	10	5
4 - in	2	23
6 - in		12
8 - in		8
10 - in		
12 - in		
Other		6
Total	2,449	2,799

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	-
3. Used, after repair	5
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,341
2. More than 10, but less than 15 years	621
3. More than 15 years	487

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)¹

Willows

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	17	16	14	16	25	30	38	157
Commercial (Business)	5	5	5	5	7	9	10	46
Industrial								-
Public authorities	2	2	1	1	2	3	3	13
Irrigation								-
Other (specify)	0	0	0	0	0	0	0	1
								-
Total	24	23	20	22	34	42	51	217

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	43	41	35	29	26	174	331	344	
Commercial (Business)	12	12	9	8	8	49	95	95	
Industrial						-	-	-	
Public authorities	3	3	3	3	3	16	29	26	
Irrigation						-	-	-	
Other (specify)	0	0	0	1	0	1	2	-	
						-	-	-	
Total	59	57	47	41	36	240	457	465	

¹ 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 _____ 7,153

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	\$	<u>54,073</u>
100-3	Construction Work in Progress	\$	<u>353,134</u>
241	Advances for Construction	\$	<u>1,274,332</u>
265	Contributions in Aid of Construction	\$	<u>(4,799,796)</u>

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, A 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 books, papers

_____ Vice President and Corporate Controller
Title (Please Print)


Signature

_____ 408-367-8523
Telephone Number

_____ March 25, 2022
Date

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