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U# \_\_\_\_\_

2020  
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, 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](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, 2020, through December 31, 2020. Fiscal year reports will not be accepted.

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

Westlake District

**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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	571,041	-	-	-	\$ 571,041
5		Total Intangible Plant	\$ 571,041	\$ -	\$ -	\$ -	\$ 571,041
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 105,139	\$ -	\$ -	\$ -	\$ 105,139
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	186,515	-	-	-	\$ 186,515
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 186,515	\$ -	\$ -	\$ -	\$ 186,515
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	565,605	-	-	-	\$ 565,605
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,242,282	543,892	(126,055)	-	\$ 6,660,118
25	325	Other Pumping Plant	3,880	-	-	-	\$ 3,880
26		Total Pumping Plant	\$ 6,811,767	\$ 543,892	\$ (126,055)	\$ -	\$ 7,229,604
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)**

Westlake District

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	369,671	-	-	-	\$ 369,671
34	342	Reservoirs and Tanks	13,636,850	192,757	(48,946)	-	\$ 13,780,661
35	343	Transmission and Distribution Mains	23,675,825	3,267,799	(51,033)	-	\$ 26,892,591
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	5,218,720	425,841	(1,463)	-	\$ 5,643,097
38	346	Meters	1,910,417	136,776	-	-	\$ 2,047,193
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,386,318	153,955	(6,489)	-	\$ 2,533,784
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 47,538,949	\$ 4,177,127	\$ (107,930)	\$ -	\$ 51,608,146
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	91,621	-	-	-	\$ 91,621
46	372	Office Furniture and Equipment	51,450	-	-	-	\$ 51,450
47	373	Transportation Equipment	307,942	88,771	-	-	\$ 396,714
48	374	Stores Equipment	11,344	-	-	-	\$ 11,344
49	375	Laboratory Equipment	1,238	3,645	-	-	\$ 4,883
50	376	Communication Equipment	20,076	-	(204)	-	\$ 19,872
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	180,133	62,746	-	-	\$ 242,879
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 663,806	\$ 155,163	\$ (204)	\$ -	\$ 818,764
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	3,468,293	366,013	(470,352)		3,363,955
60		Total Undistributed Items	\$ 3,468,293	\$ 366,013	\$ (470,352)	\$ -	\$ 3,363,955
61		Total Utility Plant in Service	\$ 59,345,511	\$ 5,242,194	\$ (704,542)	\$ -	\$ 63,883,164

**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
2	394	Recycled Water Land and Land Rights		-			N/A
3	395	Recycled Water Depreciable Plant		-			N/A
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	N/A

**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	Beginning Balance				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.

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

**Corrected**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$60,519,209	\$55,877,218
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$3,364,755	\$3,469,094
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$63,883,964</b>	<b>\$59,346,312</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$21,107,347	\$19,748,740
10		General Office Prorate	\$1,025,004	\$1,147,400
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$22,132,351</b>	<b>\$20,896,139</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$5,550,796	\$4,833,128
14		Deferred Investment Tax Credit	\$56,958	\$55,980
15		Other Reserves (General Office Prorate)	\$345,637	\$394,762
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$5,953,391</b>	<b>\$5,283,870</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,061,522	\$3,191,247
19		Advances for Construction	\$1,214,444	\$1,335,976
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$4,275,966</b>	<b>\$4,527,223</b>
22		<b>Add Materials and Supplies</b>	<b>\$412,221</b>	<b>\$387,260</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$48,269</b>	<b>\$70,681</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$2,633,341</b>	<b>\$2,470,038</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$34,567,818</b>	<b>\$31,496,378</b>

**Notes:**

**1 Cal Water does not include CWIP in rate base.**

**2 Prior years' reports were calculated using a 13-month weighted average**

<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$17,719,533	\$16,425,659
29		Purchased Power & Commodity for Resale*	\$12,618,690	\$11,316,250
30		Meter Revenues: Bimonthly Billing	\$3,451,865	\$3,134,437
31		Other Revenues: Flat Rate Monthly Billing	\$7,815	\$10,285
32		<b>Total Revenues (=Line 30 + Line 31)</b>	<b>\$3,459,679</b>	<b>\$3,144,722</b>
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.23%	0.33%
34		5/24 x Line 25 x (100% - Line 33)	\$3,683,231	\$ 3,410,821
35		1/24 x Line 28 x Line 33	\$1,668	\$ 2,238
36		1/12 x Line 29	\$1,051,558	\$ 943,021
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	<b>\$2,633,341</b>	<b>\$ 2,470,038</b>
		* 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	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	6,088,376	303,367	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	871,066				
4	(b) Charged to Account 504		14,489			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	317				
9	(g) All other credits <sup>1</sup>					
10	Total credits	871,383	14,489	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	427,338	271,015			
13	(b) Cost of removal	37,962				
14	(c) All other debits <sup>1</sup>	(4,293)				
15	Total debits	461,008	271,015	-	-	-
16	Balance in reserve at end of year	6,498,751	46,841	-	-	-
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						



**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.	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	(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	291,818.39	6,500.04	-	-	298,318.43
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	291,575.06	6,500.04	-	-	298,075.10
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	392,810.36	47,195.40	(4,704.82)	-	435,300.94
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	372,087.56	50,931.72	(216,067.13)	(189.09)	206,763.06
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	764,897.92	98,127.12	(220,771.95)	(189.09)	642,064.00
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	27,316.79	44,898.84	-	4,481.60	76,697.23
21	332	Water Treatment Equipment	166,260.54	199,172.16	(1,337.94)	-	364,094.76
22		Total Water Treatment Plant	193,577.33	244,071.00	(1,337.94)	4,481.60	440,791.99
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	327,107.74	21,522.24	-	-	348,629.98
26	342	Reservoirs and Tanks	326,230.68	40,016.64	-	-	366,247.32
27	343	Transmission and Distribution Mains	2,196,678.72	198,374.28	(23,075.42)	(32,236.29)	2,339,741.29
28	344	Fire Mains	-	-	-	-	-
29	345	Services	992,081.32	97,861.92	(39,063.53)	(172.94)	1,050,706.77
30	346	Meters	183,455.97	16,564.08	-	(3.94)	200,016.11
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	299,299.41	20,806.92	(775.60)	(5,548.83)	313,781.90
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	4,324,853.84	395,146.08	(62,914.55)	(37,962.00)	4,619,123.37
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	67,079.87	3,081.72	-	-	70,161.59
38	372	Office Furniture and Equipment	18,449.15	1,262.84	(3,613.03)	-	16,098.76
39	373	Transportation Equipment	58,239.40	20,371.32	-	-	78,610.72
40	374	Stores Equipment	18,333.17	279.24	-	-	18,612.41
41	375	Laboratory Equipment	120.08	81.72	-	-	201.80
42	376	Communication Equipment	2,181.79	99.72	-	-	2,281.51
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	27,416.80	4,408.68	(2,916.13)	-	28,909.35
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	48.65	-	-	-	48.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	192,390.62	29,585.04	(6,529.16)	-	215,446.50
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	321,080.74	97,636.48	(135,784.79)	317.29	283,249.72
49		Total	6,088,375.51	871,065.76	(427,338.39)	(33,352.20)	6,498,750.68

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

Westlake District

Corrected

Line	ACCOUNT		Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	13,929,631	12,048,043	\$1,881,588
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	4,382,714	4,129,473	\$253,241
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	502,012	436,945	\$65,066
8		Sub-total	\$ 18,814,356	\$ 16,614,461	\$2,199,895
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	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	75,927	75,984	(\$57)
21	605	Public Fire Protection Service	5,100	5,100	\$0
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	537,436	19,303	\$518,133
26		Sub-total	\$ 618,463	\$ 100,388	\$518,075
27		Total Water Service Revenues	\$ 19,432,819	\$ 16,714,849	\$2,717,971
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	452,408	1,544,674	(\$1,092,265)
30	611	Miscellaneous Service Revenues	1,635	2,885	(\$1,250)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	122,024	(1,151)	\$123,175
34	615	Recycled Water Revenues	796,075	668,781	\$127,294
35		Total Other Water Revenues	\$ 1,372,143	\$ 2,215,189	(\$843,046)
36	501	Total operating revenues	\$ 20,804,962	\$ 18,930,038	\$1,874,924

**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

Westlake District

**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		<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		149	162	\$ (14)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	12,316,507	11,040,163	\$ 1,276,343
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		-	110	\$ (110)
19		<b>Total source of supply expense</b>				\$ 12,316,656	\$ 11,040,436	\$ 1,276,219
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		147,408	118,410	\$ 28,998
23	721	Operation supervision labor and expense			C	-	-	\$ -
24	722	Power production labor and expenses	A			10,580	13,388	\$ (2,808)
25	722	Power production labor, expenses and fuel		B		-	-	\$ -
26	723	Fuel for power production	A			-	2,584	\$ (2,584)
27	724	Pumping labor and expenses	A	B		1,943	11,445	\$ (9,503)
28	725	Miscellaneous expenses	A			43,085	65,735	\$ (22,651)
29	726	Fuel or power purchased for pumping	A	B	C	302,845	276,813	\$ 26,033
30		<b>Maintenance</b>				0	0	
31	729	Maintenance supervision and engineering	A	B		63,410	69,136	\$ (5,726)
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	92	\$ (92)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		13,392	16,485	\$ (3,094)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 582,663	\$ 574,089	\$ 8,574

**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

Westlake District

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		22,746	20,369	\$ 2,377
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			52,026	46,524	\$ 5,502
43	743	Miscellaneous expenses	A	B		19,755	25,287	\$ (5,532)
44	744	Chemicals and filtering materials	A	B		9,058	3,341	\$ 5,717
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		-	116	\$ (116)
50		<b>Total water treatment expenses</b>				\$ 103,585	\$ 95,637	\$ 7,948
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		134,200	132,276	\$ 1,924
54	751	Operation supervision, labor and expenses			C	-	-	\$ -
55	752	Storage facilities expenses	A			1,971	1,922	\$ 49
56	752	Operation labor and expenses		B		-	-	\$ -
57	753	Transmission and distribution lines expenses	A			17,430	10,465	\$ 6,965
58	754	Meter expenses	A			720	2,677	\$ (1,957)
59	755	Customer installations expenses	A			11,140	12,603	\$ (1,463)
60	756	Miscellaneous expenses	A			93,583	102,371	\$ (8,788)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		176,155	212,360	\$ (36,206)
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		19,978	132,158	\$ (112,180)
66	761	Maintenance of trans. and distribution mains	A			39,112	58,003	\$ (18,891)
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			19,653	8,457	\$ 11,195
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			13,375	22,815	\$ (9,440)
72	765	Maintenance of hydrants	A			13,911	7,249	\$ 6,662
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 541,229	\$ 703,358	\$ (162,129)

**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

Westlake District

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		255,320	247,609	\$ 7,711
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		61	-	\$ 61
80	773	Customer records and collection expenses	A			54,350	65,406	\$ (11,056)
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			307,211	404,290	\$ (97,079)
83	775	Uncollectible accounts	A	B	C	92,312	30,118	\$ 62,194
84		<b>Total customer account expenses</b>				<b>\$ 709,254</b>	<b>\$ 747,423</b>	<b>\$ (38,169)</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	7,875	9,954	\$ (2,079)
101	792	Office supplies and other expenses	A	B	C	13,675	31,326	\$ (17,651)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			17,534	29,151	\$ (11,618)
105	795	Employees' pensions and benefits	A	B	C	642,395	613,206	\$ 29,189
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	665	1,627	\$ (962)
108	798	Outside services employed	A			-	85	\$ (85)
109	798	Miscellaneous other general expenses		B		-	-	\$ -
110	798	Miscellaneous other general operation expenses			C	-	-	\$ -
111	799	Miscellaneous general expenses	A			\$ 2,108,923	\$ 1,874,209	\$ 234,714
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	38,198	54,257	\$ (16,059)
114		<b>Total administrative and general expenses</b>				<b>\$ 2,829,265</b>	<b>\$ 2,613,815</b>	<b>\$ 215,451</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	106,585	75,319	\$ 31,266
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,326)	(13,907)	\$ 3,581
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ 96,259</b>	<b>\$ 61,412</b>	<b>\$ 34,847</b>
121		<b>Total operating expenses</b>				<b>\$ 17,178,910</b>	<b>\$ 15,836,170</b>	<b>\$ 1,342,740</b>

**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	\$ 86,365	\$ 86,365			
2	California corporate franchise taxes	\$ (18,795)	\$ (18,795)			
3	Property taxes	\$ 123,530	\$ 123,530			
4	Other taxes	\$ 93,903	\$ 93,903			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 285,003	\$ 285,003	\$ -	\$ -	\$ -

**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		.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>			
				Claim	Capacity	Max.	Min.							
1	N/A													
2														
3														
4														
5														

  

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)	.....(Unit) <sup>2</sup>		
6	004-1	N/E Corner Of Cedar & Lassen Sts.	1110003-003	16"/12"	32	600	190		
7	005-1	West Side Of Culver Ave. +/- 100' S/O Laurel St.	1110003-004	16"/20"	32	650	0		
8	006-1	So. Side Of Green Street Between Shasta & Butte St	1110003-005	16"	60	750	0		
9	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	71	550	450		
10	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	39	600	536		
11	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	60	700	141		
12	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	27	440	0		

  

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>			
13	N/A							
14								
15								
16								
17								

  

Purchased Water for Resale	
18	Purchased from N/A
19	Annual quantities purchased (Unit chosen) <sup>2</sup>
20	
21	

\* 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**

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		57,012	30,681
19	Welded steel									
20	Wood									
21	Other	-	-	2,164	-	1,249	791		11,159	26,260
22	Total	22	-	4,238	-	1,249	34,162	-	80,308	64,039

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	-	-	-	-	-	-	105,985
31	Welded steel									-
32	Wood									-
33	Other	972	5,724	-	-	-	-	-	-	48,319
34	Total	972	8,047	-	-	-	-	-	-	193,037



**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	2,023	2,037	0	0
Commercial (Business)	263	266	0	0
Industrial	0	0		
Public authorities	49	49		
Irrigation	7	8		
Other (Multi Residential)	487	441		
Agriculture	0	0		
Subtotal	2,829	2,801	0	0
Private fire connections			28	29
Public fire hydrants			269	269
Total	2,829	2,801	297	298

**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	2,243	
3/4 - in		1,257
1 - in	104	1,346
1 1/4 - in		
1 1/2 - in	34	9
2 - in	63	114
2 1/2 - in		
3 - in	10	5
4 - in	2	25
6 - in		16
8 - in		9
10 - in		
12 - in		
Other		6
Total	2,456	2,787

**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 . . . . .                       | _____ | - |
| 4. Found fast, requiring billing adjustment . . . . . | _____ |   |

B. Number of Meters in Service Since Last Test

- |                                                   |       |       |
|---------------------------------------------------|-------|-------|
| 1. Ten years or less . . . . .                    | _____ | 1,274 |
| 2. More than 10, but less than 15 years . . . . . | _____ | 652   |
| 3. More than 15 years . . . . .                   | _____ | 530   |

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2020 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	17	16	21	23	31	36	48	192
Commercial (Business)	6	6	7	6	6	9	10	51
Industrial								-
Public authorities	2	1	2	2	2	2	3	13
Irrigation								-
Other (specify)	-	0	0	0	0	0	0	2
								-
<b>Total</b>	<b>25</b>	<b>23</b>	<b>29</b>	<b>31</b>	<b>39</b>	<b>48</b>	<b>62</b>	<b>258</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	48	42	40	35	27	193	385	331	
Commercial (Business)	11	11	9	9	8	48	98	95	
Industrial						-	-	-	
Public authorities	3	3	3	3	2	14	27	29	
Irrigation						-	-	-	
Other (specify)	0	0	-	0	0	1	2	2	
						-	-	-	
<b>Total</b>	<b>63</b>	<b>56</b>	<b>52</b>	<b>47</b>	<b>38</b>	<b>255</b>	<b>513</b>	<b>457</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 \_\_\_\_\_ 7,183

## 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		\$	60,716
		(G)	\$	97
100-3	Construction Work in Progress		\$	305,685
		(G)	\$	100,272
241	Advances for Construction		\$	1,218,185
265	Contributions in Aid of Construction		\$	704,148

(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, 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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