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2022
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, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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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, 2023**, 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, 2022, through December 31, 2022. Fiscal year reports will not be accepted.

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

Willows

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	216,156	804,449	-	-	\$ 1,020,605
5		Total Intangible Plant	\$ 216,156	\$ 804,449	\$ -	\$ -	\$ 1,020,605
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	1,067,269	-	-	-	\$ 1,067,269
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	1,607,770	245,984	(7,178)	-	\$ 1,846,576
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 2,675,039	\$ 245,984	\$ (7,178)	\$ -	\$ 2,913,845
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,817,676	-	-	-	\$ 2,817,676
30	332	Water Treatment Equipment	5,207,814	39,761	(19,117)	-	\$ 5,228,458
31		Total Water Treatment Plant	\$ 8,025,489	\$ 39,761	\$ (19,117)	\$ -	\$ 8,046,134

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Willows							
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	474,635	-	-	-	\$ 474,635
34	342	Reservoirs and Tanks	867,765	6,636	-	-	\$ 874,401
35	343	Transmission and Distribution Mains	8,955,333	100,564	(580)	-	\$ 9,055,316
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	2,976,389	82,762	-	-	\$ 3,059,151
38	346	Meters	597,079	33,083	-	-	\$ 630,162
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,131,893	23,084	-	-	\$ 1,154,977
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 15,003,094	\$ 246,129	\$ (580)	\$ -	\$ 15,248,642
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	225,501	-	-	-	\$ 225,501
46	372	Office Furniture and Equipment	26,237	2,182	(1,770)	-	\$ 26,649
47	373	Transportation Equipment	138,908	72,583	-	-	\$ 211,491
48	374	Stores Equipment	19,803	-	-	-	\$ 19,803
49	375	Laboratory Equipment	851	2,289	-	-	\$ 3,140
50	376	Communication Equipment	4,936	-	(2,220)	-	\$ 2,716
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	80,387	31,613	-	-	\$ 112,000
53	379	Other General Plant	3,193	-	-	-	\$ 3,193
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 499,817	\$ 108,666	\$ (3,990)	\$ -	\$ 604,493
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	49	-	-	-	\$ 49
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,037,103	91,783	(15,579)	0.00	1,113,307
60		Total Undistributed Items	\$ 1,037,152	\$ 91,783	\$ (15,579)	\$ -	\$ 1,113,356
61		Total Utility Plant in Service	\$ 27,729,127	\$ 1,536,772	\$ (46,444)	\$ -	\$ 29,219,455

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		-	-		\$ -
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 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 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$28,106,148	\$26,692,024
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,113,538	\$1,037,334
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$29,219,686	\$27,729,358
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$7,865,163	\$7,034,529
10		General Office Prorate	\$449,920	\$365,536
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$8,315,083	\$7,400,065
12		Less Other Reserves		
13		Deferred Income Taxes	\$1,763,267	\$1,824,490
14		Deferred Investment Tax Credit	\$5,237	\$5,587
15		Other Reserves (General Office Prorate)	\$88,522	\$94,691
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$1,857,025	\$1,924,767
17		Less Adjustments		
18		Contributions in Aid of Construction	\$5,820,384	\$5,294,354
19		Advances for Construction	\$1,102,177	\$1,142,162
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$6,922,561	\$6,436,516
22		Add Materials and Supplies	\$58,749	\$61,037
23		Add Working Capital (Tank Painting)	-\$15,415	-\$12,286
24		Add Working Cash (=Line 37)	\$449,038	\$465,097
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$12,632,803	\$12,494,144
Notes: 1 Cal Water does not include CWIP in rate base. 2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,206,888	\$2,278,185
29		Purchased Power & Commodity for Resale*	\$110,022	\$98,489
30		Meter Revenues: Bimonthly Billing	\$708,722	\$675,361
31		Other Revenues: Flat Rate Monthly Billing	\$3,023	\$2,352
32		Total Revenues (=Line 30 + Line 31)	\$711,745	\$677,713
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.42%	0.35%
34		5/24 x Line 25 x (100% - Line 33)	\$457,816	\$472,975
35		1/24 x Line 28 x Line 33	\$391	\$329
36		1/12 x Line 29	\$9,168	\$8,207
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$449,038	\$465,097
		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	7,312,319.52	72,637.89	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	927,236.44	30,866.60			
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	572.27				
9	(g) All other credits ¹					
10	Total credits	\$927,808.71	30,866.60	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	44,111.74				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	44,111.74	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	8,196,016.49	103,504.49	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.	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	304,818.47	6,500.04	-	-	311,318.51
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	304,575.14	6,500.04	-	-	311,075.18
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	482,292.58	46,991.64	-	-	529,284.22
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	257,233.26	50,483.88	(7,177.87)	-	300,539.27
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	739,525.84	97,475.52	(7,177.87)	-	829,823.49
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	124,737.78	51,281.76	-	-	176,019.54
21	332	Water Treatment Equipment	554,532.57	199,459.20	(19,117.00)	-	734,874.77
22		Total Water Treatment Plant	679,270.35	250,740.96	(19,117.00)	-	910,894.31
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	370,273.78	22,091.52	-	-	392,365.30
26	342	Reservoirs and Tanks	403,940.74	18,126.48	-	-	422,067.22
27	343	Transmission and Distribution Mains	2,540,029.20	242,562.24	(580.44)	-	2,782,011.00
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,162,782.74	121,972.20	-	-	1,284,754.94
30	346	Meters	214,389.29	18,235.08	-	-	232,624.37
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	321,882.26	23,996.04	-	-	345,878.30
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	5,013,298.01	446,983.56	(580.44)	-	5,459,701.13
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	76,293.35	6,131.76	-	-	82,425.11
38	372	Office Furniture and Equipment	17,186.56	1,155.60	(1,769.65)	-	16,572.51
39	373	Transportation Equipment	76,517.64	16,849.56	-	-	93,367.20
40	374	Stores Equipment	18,891.65	279.24	-	-	19,170.89
41	375	Laboratory Equipment	283.52	81.72	-	-	365.24
42	376	Communication Equipment	2,381.23	99.72	(2,220.34)	-	260.61
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	33,362.79	4,453.44	-	-	37,816.23
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	48.65	-	-	-	48.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	225,487.10	29,051.04	(3,989.99)	-	250,548.15
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	350,163.08	96,485.32	(13,246.44)	572.27	433,974.23
49		Total	7,312,319.52	927,236.44	(44,111.74)	572.27	8,196,016.49

SCHEDULE B-1
Account 501 - Operating Revenues

Willows

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	1,871,996	2,016,848	(\$144,853)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	974,869	885,934	\$88,935
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	202,137	205,244	(\$3,107)
8		Sub-total	\$ 3,049,002	\$ 3,108,027	(\$59,026)
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	-	(1,133)	\$1,133
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ (1,133)	\$1,133
20	604	Private Fire Protection Service	18,454	17,506	\$947
21	605	Public Fire Protection Service	4,612	4,565	\$47
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	740,530	767,635	(\$27,105)
26		Sub-total	\$ 763,595	\$ 789,706	(\$26,111)
27		Total Water Service Revenues	\$ 3,812,596	\$ 3,896,600	(\$84,004)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	458,478	174,215	\$284,263
30	611	Miscellaneous Service Revenues	620	845	(\$225)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	16,911	8,729	\$8,182
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 476,009	\$ 183,788	\$292,220
36	501	Total operating revenues	\$ 4,288,605	\$ 4,080,389	\$208,216

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

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		19,302	10,302	\$ 9,000
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		(8,550)	8,566	\$ (17,116)
6	703	Miscellaneous expenses	A			-	406	\$ (406)
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				\$ 10,752	\$ 19,274	\$ (8,522)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		74,791	68,345	\$ 6,445
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		1,884	2,303	\$ (419)
28	725	Miscellaneous expenses	A			1,264	922	\$ 342
						-	-	\$ -
						110,022	98,489	\$ 11,532
29	726	Fuel or power purchased for pumping	A	B	C	110,022	98,489	\$ 11,532
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		11,029	11,086	\$ (57)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	45	\$ (45)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		16,978	6,281	\$ 10,697
36	733	Maintenance of other pumping plant	A	B		7	-	\$ 7
37		Total pumping expenses				\$ 215,973	\$ 187,471	\$ 28,502

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

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		11,535	10,222	\$ 1,313
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			37,910	31,510	\$ 6,400
43	743	Miscellaneous expenses	A	B		124,451	233,011	\$ (108,560)
44	744	Chemicals and filtering materials	A	B		11,029	7,969	\$ 3,060
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		169	-	\$ 169
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		8,288	-	\$ 8,288
50		Total water treatment expenses				\$ 193,382	\$ 282,712	\$ (89,329)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		105,100	52,215	\$ 52,885
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			47	-	\$ 47
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			11,421	3,671	\$ 7,750
58	754	Meter expenses	A			143	1,338	\$ (1,195)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			52,146	40,126	\$ 12,020
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		46,788	55,018	\$ (8,229)
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		-	7,080	\$ (7,080)
66	761	Maintenance of trans. and distribution mains	A			70,194	105,511	\$ (35,317)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			87,986	8,060	\$ 79,927
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	(74)	\$ 74
72	765	Maintenance of hydrants	A			42	-	\$ 42
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 373,868	\$ 272,945	\$ 100,923

SCHEDULE B-2

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

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		42,414	83,744	\$ (41,330)
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			25,262	23,057	\$ 2,205
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			102,896	69,522	\$ 33,374
83	775	Uncollectible accounts	A	B	C	30,849	5,275	\$ 25,574
84		Total customer account expenses				\$ 201,422	\$ 181,598	\$ 19,824
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	20,144	95,743	\$ (75,599)
101	792	Office supplies and other expenses	A	B	C	9,851	2,635	\$ 7,216
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			5,442	6,051	\$ (609)
105	795	Employees' pensions and benefits	A	B	C	273,775	332,920	\$ (59,145)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			2,827	-	\$ 2,827
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			638,953	639,362	\$ (410)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	12,586	6,056	\$ 6,530
114		Total administrative and general expenses				\$ 963,578	\$ 1,082,768	\$ (119,191)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	37,881	37,881	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,533)	(3,489)	\$ 956
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 35,347	\$ 34,391	\$ 956
121		Total operating expenses				\$ 1,994,322	\$ 2,061,160	\$ (66,838)

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	\$ 28,251.00	\$ 28,251.00			
2	California corporate franchise taxes	\$ 3,129.00	\$ 3,129.00			
3	Property taxes	\$ 131,606.92	\$ 131,606.92			
4	Other taxes	\$ 103,173.19	\$ 103,173.19			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 266,160.11	\$ 266,160.11	\$ -	\$ -	\$ -

**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.			
				Claim	Capacity	Max.	Min.							
1	none													
2														
3														
4														
5														

WELLS									Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)				
6	004-1	N/E Corner Of Cedar & Lassen Sts.	1110003-003	16"/12"	41	600	197			
7	005-1	West Side Of Culver Ave. +/- 100' S/O Laurel St.	1110003-004	16"/20"	43	650	0			
8	006-1	So. Side Of Green Street Between Shasta & Butte St	1110003-005	16"	85	750	0			
9	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	100	550	381			
10	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	54	600	459			
11	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	87	700	90			
12	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	38	440	0			

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
13	none							
14								
15								
16								
17								

Purchased Water for Resale	
18	Purchased from none
19	Annual quantities purchased (Unit chosen) ²
20	
21	

* 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	-		-	-	-	16,300		57,007	30,680
19	Welded steel									
20	Wood									
21	Other	-	-	2,164	-	1,249	800		11,316	26,683
22	Total	22	-	4,238	-	1,249	34,167	-	80,460	64,461

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	-	-	-	-	-	-	105,975
31	Welded steel									-
32	Wood									-
33	Other	990	8,896	-	-	-	-	-	-	52,098
34	Total	990	11,219	-	-	-	-	-	-	196,806

SCHEDULE D-4				
Number of Active Service Connections				
Willows				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,040	2,030	0	0
Commercial	273	276	0	0
Industrial	0	0		
Public authorities	49	49		
Irrigation	8	6		
Other (Multi Residential)	438	474		
Agriculture	0	0		
Subtotal	2,808	2,835	0	0
Private fire connections			31	31
Public fire hydrants			272	272
Total	2,808	2,835	303	303

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	2,247	2,185
3/4 - in		
1 - in	105	106
1 1/4 - in		
1 1/2 - in	34	34
2 - in	64	60
2 1/2 - in		
3 - in	11	10
4 - in	2	2
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	2,463	2,397

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	1,057
2. More than 10, but less than 15 years	687
3. More than 15 years	711

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	16	17	21	23	23	32	34		167
Commercial	6	6	7	7	7	9	10		52
Industrial	-	-	-	-	-	-	-		-
Public authorities	1	1	1	2	2	2	2		11
Irrigation	-	-	-	-	-	-	-		-
Other (specify)	0	0	0	0	0	0	0		1
Total	23	23	29	32	32	43	46		230

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	36	37	28	24	19	144	311	358	
Commercial	10	11	10	8	8	47	99	97	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	3	3	2	2	1	10	21	25	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	0	0	0	0	0	1	1	3	
Total	48	51	40	34	28	201	431	482	

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

Total acres irrigated _____

Total population served _____ 7,240

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>\$ 54,865.21</u>
100-3	Construction Work in Progress	<u>\$ 533,204.39</u>
241	Advances for Construction	<u>\$ 1,128,887.80</u>
265	Contributions in Aid of Construction	<u>\$ 5,817,409.09</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Tavis Beynon
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

and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 24, 2023
Date

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