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2023  
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024** 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, 2023 through December 31, 2023. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,020,605	-	-	-	\$ 1,020,605
5		Total Intangible Plant	\$ 1,020,605	\$ -	\$ -	\$ -	\$ 1,020,605
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 68,618	\$ 1	\$ -	\$ -	\$ 68,619
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	203,764	1	(7,044)	-	\$ 196,721
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 203,764	\$ 1	\$ (7,044)	\$ -	\$ 196,721
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,067,269	-	(4,527)	-	\$ 1,062,742
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	1,846,576	45,071	(8,444)	-	\$ 1,883,203
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 2,913,845	\$ 45,071	\$ (12,971)	\$ -	\$ 2,945,945
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	2,817,676	-	-	-	\$ 2,817,676
30	332	Water Treatment Equipment	5,228,458	22,521	(27,310)	-	\$ 5,223,669
31		Total Water Treatment Plant	\$ 8,046,134	\$ 22,521	\$ (27,310)	\$ -	\$ 8,041,344

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	474,635	-	-	-	\$ 474,635
34	342	Reservoirs and Tanks	874,401	1	-	-	\$ 874,402
35	343	Transmission and Distribution Mains	9,055,316	2,033,342	(11,496)	-	\$ 11,077,162
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	3,059,151	583,134	(4,677)	-	\$ 3,637,608
38	346	Meters	630,162	34,829	(1,257)	-	\$ 663,734
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,154,977	126,052	(289)	-	\$ 1,280,739
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 15,248,642	\$ 2,777,358	\$ (17,720)	\$ -	\$ 18,008,280
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	225,501	-	-	-	\$ 225,501
46	372	Office Furniture and Equipment	26,649	-	-	-	\$ 26,649
47	373	Transportation Equipment	211,491	53,197	-	-	\$ 264,688
48	374	Stores Equipment	19,803	-	-	-	\$ 19,803
49	375	Laboratory Equipment	3,140	-	-	-	\$ 3,140
50	376	Communication Equipment	2,716	-	-	-	\$ 2,716
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	112,000	-	-	-	\$ 112,000
53	379	Other General Plant	3,193	-	-	-	\$ 3,193
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 604,493	\$ 53,197	\$ -	\$ -	\$ 657,690
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	1,108,007	95,833	(7,860)	(51)	1,195,929
60		Total Undistributed Items	\$ 1,108,055	\$ 95,833	\$ (7,909)	\$ (51)	\$ 1,195,929
61		Total Utility Plant in Service	\$ 29,214,154	\$ 2,993,982	\$ (72,953)	\$ (51)	\$ 32,135,133

**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 <sup>1</sup> (e)
1	Beginning Balance				-
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  
WILLOWS DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$30,939,204	\$28,106,148
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,196,159	\$1,113,538
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>	\$32,135,363	\$29,219,686
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$8,568,195	\$7,865,163
10		General Office Prorate	\$542,651	\$449,920
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$9,110,846	\$8,315,083
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,185,697	\$1,763,267
14		Deferred Investment Tax Credit	\$4,887	\$5,237
15		Other Reserves (General Office Prorate)	\$79,170	\$88,522
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$2,269,754	\$1,857,025
17		Less Adjustments		
18		Contributions in Aid of Construction	\$5,615,917	\$5,820,384
19		Advances for Construction	\$1,081,648	\$1,102,177
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$6,697,566	\$6,922,561
22		<b>Add Materials and Supplies</b>	\$73,703	\$58,749
23		<b>Add Working Capital (Tank Painting)</b>	-\$22,057	-\$15,415
24		<b>Add Working Cash (=Line 37)</b>	\$504,824	\$449,038
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$14,635,723	\$12,632,803

**Notes:**

1 Cal Water does not include CWIP in rate base.

		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,485,247	\$2,206,888
29		Purchased Power & Commodity for Resale*	\$110,476	\$110,022
30		Meter Revenues: Bimonthly Billing	\$493,588	\$708,722
31		Other Revenues: Flat Rate Monthly Billing	\$4,485	\$3,023
32		<b>Total Revenues (=Line 30 + Line 31)</b>	\$498,073	\$711,745
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.90%	0.42%
34		5/24 x Line 25 x (100% - Line 33)	\$513,098	\$457,816
35		1/24 x Line 28 x Line 33	\$932	\$391
36		1/12 x Line 29	\$9,206	\$9,168
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	\$504,824	\$449,038
		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	8,193,950.34	103,504.49	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	986,303.10				
4	(b) Charged to Account 504		25,280.32			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	297.53				
9	(g) All other credits <sup>1</sup>	144.75				
10	Total credits	\$986,745.38	\$25,280.32	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	72,792.08				
13	(b) Cost of removal	144,365.68				
14	(c) All other debits <sup>1</sup>					
15	Total debits	217,157.76	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	8,963,537.96	128,784.81	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	<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.	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		<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	311,318.51	9,189.72	(7,044.00)	(57,406.35)	256,057.88
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	311,075.18	9,189.72	(7,044.00)	(57,406.35)	255,814.55
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	529,284.22	46,648.92	(4,526.71)	(44,004.87)	527,401.56
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	300,539.27	50,226.84	(8,443.87)	(1,037.45)	341,284.79
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	829,823.49	96,875.76	(12,970.58)	(45,042.32)	868,686.35
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	176,019.54	71,287.32	-	-	247,306.86
21	332	Water Treatment Equipment	734,874.77	249,397.44	(27,310.25)	-	956,961.96
22		Total Water Treatment Plant	910,894.31	320,684.76	(27,310.25)	-	1,204,268.82
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	392,365.30	16,398.00	-	-	408,763.30
26	342	Reservoirs and Tanks	422,067.22	17,295.24	-	1.00	439,363.46
27	343	Transmission and Distribution Mains	2,782,011.00	240,222.00	(11,495.89)	(27,767.26)	2,982,969.85
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,284,754.94	124,605.24	(4,677.18)	(6,064.61)	1,398,618.39
30	346	Meters	232,624.37	18,725.04	(1,257.36)	3.00	250,095.05
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	345,878.30	11,780.76	(289.16)	(8,076.14)	349,293.76
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	5,459,701.13	429,026.28	(17,719.59)	(41,904.01)	5,829,103.81
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	82,425.11	5,028.36	-	-	87,453.47
38	372	Office Furniture and Equipment	16,572.51	1,377.96	-	-	17,950.47
39	373	Transportation Equipment	93,367.20	18,843.84	-	-	112,211.04
40	374	Stores Equipment	19,170.89	158.40	-	-	19,329.29
41	375	Laboratory Equipment	365.24	235.20	-	-	600.44
42	376	Communication Equipment	260.61	80.40	-	-	341.01
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	37,816.23	5,812.80	-	-	43,629.03
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	48.65	-	(48.65)	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	250,548.15	31,536.96	(48.65)	-	282,036.46
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	431,908.08	98,989.62	(7,699.01)	429.28	523,627.97
49		Total	8,193,950.34	986,303.10	(72,792.08)	(143,923.40)	8,963,537.96

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,786,308	1,871,996	(\$85,687)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	939,294	974,869	(\$35,575)
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	194,657	202,137	(\$7,480)
8		Sub-total	\$ 2,920,260	\$ 3,049,002	(\$128,742)
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	18,858	18,454	\$404
21	605	Public Fire Protection Service	4,612	4,612	\$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	30,441	740,530	(\$710,089)
26		Sub-total	\$ 53,910	\$ 763,595	(\$709,685)
27		Total Water Service Revenues	\$ 2,974,170	\$ 3,812,596	(\$838,427)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	32,763	458,478	(\$425,715)
30	611	Miscellaneous Service Revenues	4,100	620	\$3,480
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	4,316	16,911	(\$12,595)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 41,179	\$ 476,009	(\$434,830)
36	501	Total operating revenues	\$ 3,015,348	\$ 4,288,605	(\$1,273,257)

**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) in (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		19,881	19,302	\$ 579
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	(8,550)	\$ 8,550
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 19,881	\$ 10,752	\$ 9,129
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		67,897	74,791	\$ (6,894)
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		(270)	1,884	\$ (2,154)
28	725	Miscellaneous expenses	A			110	1,264	\$ (1,154)
29	726	Fuel or power purchased for pumping	A	B	C	110,476	110,022	\$ 455
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		17,290	11,029	\$ 6,261
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		9,550	16,978	\$ (7,428)
36	733	Maintenance of other pumping plant	A	B		-	7	\$ (7)
37		<b>Total pumping expenses</b>				\$ 205,053	\$ 215,973	\$ (10,920)

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		13,837	11,535	\$ 2,301
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			59,453	37,910	\$ 21,543
43	743	Miscellaneous expenses	A	B		248,972	124,451	\$ 124,521
44	744	Chemicals and filtering materials	A	B		11,437	11,029	\$ 408
45		<b>Maintenance</b>						
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	\$ (16,576)
50		<b>Total water treatment expenses</b>				\$ 325,411	\$ 193,382	\$ 132,029
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		101,555	105,100	\$ (3,545)
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			2,783	11,421	\$ (8,638)
58	754	Meter expenses	A			1,643	143	\$ 1,500
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			85,993	52,146	\$ 33,847
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		55,267	46,788	\$ 8,478
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		1,400	-	\$ 1,400
66	761	Maintenance of trans. and distribution mains	A			68,316	70,194	\$ (1,877)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			93,699	87,986	\$ 5,713
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			504	42	\$ 463
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 411,160	\$ 373,868	\$ 37,293

**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			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		51,103	42,414	\$ 8,689
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			30,295	25,262	\$ 5,032
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			104,643	102,896	\$ 1,747
83	775	Uncollectible accounts	A	B	C	7,951	30,849	\$ (22,899)
84		<b>Total customer account expenses</b>				<b>\$ 193,991</b>	<b>\$ 201,422</b>	<b>\$ (7,430)</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	31,094	20,144	\$ 10,950
101	792	Office supplies and other expenses	A	B	C	4,692	9,851	\$ (5,159)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			8,925	5,442	\$ 3,482
105	795	Employees' pensions and benefits	A	B	C	230,586	273,775	\$ (43,189)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			11,826	2,827	\$ 8,999
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			732,279	638,953	\$ 93,326
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	12,682	12,586	\$ 96
114		<b>Total administrative and general expenses</b>				\$ 1,032,084	\$ 963,578	\$ 68,506
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	37,881	37,881	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,855)	(2,533)	\$ 679
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 36,026	\$ 35,347	\$ 679
121		<b>Total operating expenses</b>				\$ 2,223,607	\$ 1,994,322	\$ 229,285

**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	\$ (1,914.79)	\$ (1,914.79)			
2	California corporate franchise taxes	\$ (51,515.56)	\$ (51,515.56)			
3	Property taxes	\$ 151,811.38	\$ 151,811.38			
4	Other taxes	\$ 116,472.01	\$ 116,472.01			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 214,853.04	\$ 214,853.04	\$ -	\$ -	\$ -



**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		Max.	Min.				
				Claim	Capacity								
1	none												
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)		
6	004-1	N/E Corner Of Cedar & Lassen Sts.	1110003-003	16"/12"	35	600	143	
7	005-1	West Side Of Culver Ave. +/- 100' S/O Laurel St.	1110003-004	16"/20"	38	650	0	
8	006-1	So. Side Of Green Street Between Shasta & Butte St	1110003-005	16"	74	750	0	
9	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	85	550	279	
10	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	48	600	478	
11	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	74	700	98	
12	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	34	440	0	

  

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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)
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		-	708		-	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	-		-	-	-	15,872		56,617	30,441
19	Welded steel									
20	Wood									
21	Other	-	-	2,164	-	1,249	800		12,778	28,525
22	Total	22	-	2,872	-	1,249	33,739	-	81,532	66,064

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	335	-	-		-		-	37,345
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	-	-	-	-	-	-	104,918
31	Welded steel									-
32	Wood									-
33	Other	1,640	13,252	180	-	-	-	-	-	60,588
34	Total	1,640	15,575	180	-	-	-	-	-	202,873

**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	2,030	2,023	0	0
Commercial	276	271	0	0
Industrial	0	0	0	0
Public authorities	49	49	0	0
Irrigation	6	9	0	0
Other (specifi Multiple Residence	474	438	0	0
Agriculture	0	0	0	0
Subtotal	2,835	2,790	0	0
Private fire connections	0	0	31	32
Public fire hydrants	0	0	272	277
Total	2,835	2,790	303	309

**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	2,179
3/4 - in		
1 - in	107	102
1 1/4 - in		
1 1/2 - in	34	34
2 - in	64	61
2 1/2 - in		
3 - in	11	11
4 - in	2	2
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	2,465	2,389

**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 . . . . .                    | _____ | 1,107 |
| 2. More than 10, but less than 15 years . . . . . | _____ | 592   |
| 3. More than 15 years . . . . .                   | _____ | 766   |

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)<sup>1</sup>**

**Willows - 121**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	16	15	14	15	18	28	34		141
Commercial	7	6	5	6	6	8	11		49
Industrial	-	-	-	-	-	-	-		-
Public authorities	1	1	1	1	1	2	2		8
Irrigation	-	-	-	-	-	-	-		-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0		1
<b>Total</b>	<b>24</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>25</b>	<b>38</b>	<b>48</b>		<b>199</b>

  

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	33	33	28	21	20	134	275		311	
Commercial	10	10	8	7	6	41	90		99	
Industrial	-	-	-	-	-	-	-		-	
Public authorities	2	2	2	2	1	10	18		21	
Irrigation	-	-	-	-	-	-	-		-	
Other (specify) Other Sales & Svc	0	0	1	0	0	2	2		1	
<b>Total</b>	<b>45</b>	<b>46</b>	<b>39</b>	<b>29</b>	<b>27</b>	<b>187</b>	<b>385</b>		<b>431</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 310.72

Total population served 7,216

## 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>66,943</u>
100-3	Construction Work in Progress	\$	<u>360,004</u>
241	Advances for Construction	\$	<u>1,081,648</u>
265	Contributions in Aid of Construction	\$	<u>5,613,052</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, 2023 through December 31, 2023.

\_\_\_\_\_  
Corporate Controller & Principal Accounting Officer  
Title (Please Print)

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-367-8521  
Telephone Number

\_\_\_\_\_  
March 25, 2024  
Date

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