

Received \_\_\_\_\_

Examined \_\_\_\_\_

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

2024  
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

## TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2025** 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, 2024 through December 31, 2024. 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	68,436	-	-	\$ 1,089,040
5		Total Intangible Plant	\$ 1,020,605	\$ 68,436	\$ -	\$ -	\$ 1,089,040
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 68,619	\$ -	\$ -	\$ -	\$ 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	196,721	-	-	-	\$ 196,721
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 196,721	\$ -	\$ -	\$ -	\$ 196,721
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,062,742	-	(3,337)	-	\$ 1,059,405
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	1,883,203	68,133	(58,997)	-	\$ 1,892,339
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 2,945,945	\$ 68,133	\$ (62,334)	\$ -	\$ 2,951,744
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	2,817,676	-	-	-	\$ 2,817,676
30	332	Water Treatment Equipment	5,223,669	30,327	(13,421)	-	\$ 5,240,575
31		Total Water Treatment Plant	\$ 8,041,344	\$ 30,327	\$ (13,421)	\$ -	\$ 8,058,251

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	874,402	27,711	(1,727)	-	\$ 900,386
35	343	Transmission and Distribution Mains	11,077,162	170,741	(13,685)	-	\$ 11,234,218
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	3,637,608	106,704	(183)	-	\$ 3,744,128
38	346	Meters	663,734	24,808	-	-	\$ 688,542
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,280,739	38,636	(578)	-	\$ 1,318,797
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 18,008,280	\$ 368,600	\$ (16,174)	\$ -	\$ 18,360,707
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	225,501	-	-	-	\$ 225,501
46	372	Office Furniture and Equipment	26,649	3,510	(3,647)	-	\$ 26,513
47	373	Transportation Equipment	264,688	-	(26,999)	-	\$ 237,689
48	374	Stores Equipment	19,803	-	-	-	\$ 19,803
49	375	Laboratory Equipment	3,140	-	(3,140)	-	\$ -
50	376	Communication Equipment	2,716	-	(1,013)	-	\$ 1,703
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	112,000	5,472	(13,556)	-	\$ 103,916
53	379	Other General Plant	3,193	-	-	-	\$ 3,193
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 657,690	\$ 8,982	\$ (48,355)	\$ -	\$ 618,318
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	1,195,929	63,841	(18,542)	-	1,241,229
60		Total Undistributed Items	\$ 1,195,929	\$ 63,841	\$ (18,542)	\$ -	\$ 1,241,229
61		Total Utility Plant in Service	\$ 32,135,133	\$ 608,319	\$ (158,824)	\$ -	\$ 32,584,628

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				\$

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 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$31,343,399	\$30,939,204
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,241,459	\$1,196,159
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>\$32,584,858</b>	<b>\$32,135,363</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$9,433,212	\$8,568,195
10		General Office Prorate	\$634,369	\$542,651
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$10,067,581</b>	<b>\$9,110,846</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,156,043	\$2,185,697
14		Deferred Investment Tax Credit	\$4,537	\$4,887
15		Other Reserves (General Office Prorate)	\$69,039	\$79,170
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$2,229,619</b>	<b>\$2,269,754</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$5,424,391	\$5,615,917
19		Advances for Construction	\$1,035,301	\$1,081,648
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$6,459,693</b>	<b>\$6,697,566</b>
22		<b>Add Materials and Supplies</b>	<b>\$72,253</b>	<b>\$73,703</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>-\$23,716</b>	<b>-\$22,057</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$520,943</b>	<b>\$504,824</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$14,421,162</b>	<b>\$14,635,723</b>

**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	\$2,566,642	\$2,485,247
29		Purchased Power & Commodity for Resale*	\$139,394	\$110,476
30		Meter Revenues: Bimonthly Billing	\$855,640	\$493,588
31		Other Revenues: Flat Rate Monthly Billing	\$4,338	\$4,485
32		Total Revenues (=Line 30 + Line 31)	\$859,978	\$498,073
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.50%	0.90%
34		5/24 x Line 25 x (100% - Line 33)	\$532,020	\$513,098
35		1/24 x Line 28 x Line 33	\$539	\$932
36		1/12 x Line 29	\$11,616	\$9,206
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$520,943	\$504,824
		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	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	8,963,537.95	128,784.81	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,077,557.63				
4	(b) Charged to Account 504		29,345.76			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	5,118.28				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$1,082,675.91	\$29,345.76	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	156,747.42				
13	(b) Cost of removal	-				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	156,747.42	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	9,889,466.44	158,130.57	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	256,057.88	8,872.08	-	-	264,929.96
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	255,814.55	8,872.08	-	-	264,686.63
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	527,401.56	46,404.96	(3,337.10)	-	570,469.42
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	341,284.79	51,223.20	(58,996.55)	-	333,511.44
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	868,686.35	97,628.16	(62,333.65)	-	903,980.86
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	247,306.86	71,287.32	-	-	318,594.18
21	332	Water Treatment Equipment	956,961.96	249,168.96	(13,420.62)	-	1,192,710.30
22		Total Water Treatment Plant	1,204,268.82	320,456.28	(13,420.62)	-	1,511,304.48
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	408,763.30	16,398.00	-	-	425,161.30
26	342	Reservoirs and Tanks	439,363.46	17,295.24	(1,727.25)	-	454,931.45
27	343	Transmission and Distribution Mains	2,982,969.85	293,858.16	(13,685.03)	-	3,263,142.98
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,398,618.39	148,167.00	(183.33)	-	1,546,602.06
30	346	Meters	250,095.05	19,722.60	-	-	269,817.65
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	349,293.76	13,063.56	(578.33)	-	361,778.99
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	5,829,103.81	508,504.56	(16,173.94)	-	6,321,434.43
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	87,453.47	5,028.36	-	-	92,481.83
38	372	Office Furniture and Equipment	17,950.47	1,377.96	(3,646.91)	-	15,681.52
39	373	Transportation Equipment	112,211.04	23,583.72	(26,999.39)	4,157.75	112,953.12
40	374	Stores Equipment	19,329.29	158.40	-	-	19,487.69
41	375	Laboratory Equipment	600.44	235.20	(3,139.56)	-	(2,303.92)
42	376	Communication Equipment	341.01	80.40	(1,012.51)	-	(591.10)
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	43,629.03	5,812.80	(13,556.15)	-	35,885.68
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	282,036.46	36,276.84	(48,354.52)	4,157.75	274,116.53
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	523,627.96	105,819.71	(16,464.69)	960.53	613,943.51
49		Total	8,963,537.95	1,077,557.63	(156,747.42)	5,118.28	9,889,466.44



**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	1,969,533	1,786,308	\$183,225
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	990,689	939,294	\$51,395
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	217,780	194,657	\$23,123
8		Sub-total	\$ 3,178,002	\$ 2,920,260	\$257,743
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	20,437	18,858	\$1,580
21	605	Public Fire Protection Service	4,814	4,612	\$203
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	1,722,004	30,441	\$1,691,563
26		Sub-total	\$ 1,747,255	\$ 53,910	\$1,693,345
27		Total Water Service Revenues	\$ 4,925,258	\$ 2,974,170	\$1,951,088
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	255,171	32,763	\$222,408
30	611	Miscellaneous Service Revenues	3,410	4,100	(\$690)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	2,053	4,316	(\$2,263)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 260,633	\$ 41,179	\$219,455
36	501	Total operating revenues	\$ 5,185,891	\$ 3,015,348	\$2,170,543

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		18,836	19,881	\$ (1,046)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		533	-	\$ 533
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		334	-	\$ 334
19		<b>Total source of supply expense</b>				\$ 19,702	\$ 19,881	\$ (179)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		73,241	67,897	\$ 5,344
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		596	(270)	\$ 866
28	725	Miscellaneous expenses	A			1,673	110	\$ 1,564
29	726	Fuel or power purchased for pumping	A	B	C	139,394	110,476	\$ 28,918
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		17,154	17,290	\$ (136)
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		15,653	9,550	\$ 6,103
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 247,711	\$ 205,053	\$ 42,658

## 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		22,519	13,837	\$ 8,682
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			38,378	59,453	\$ (21,075)
43	743	Miscellaneous expenses	A	B		250,085	248,972	\$ 1,113
44	744	Chemicals and filtering materials	A	B		14,192	11,437	\$ 2,755
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		267	-	\$ 267
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		<b>Total water treatment expenses</b>				\$ 325,441	\$ 325,411	\$ 30
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		109,337	101,555	\$ 7,783
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			3,145	2,783	\$ 362
58	754	Meter expenses	A			1,483	1,643	\$ (159)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			106,734	85,993	\$ 20,740
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		31,423	55,267	\$ (23,844)
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			61,746	68,316	\$ (6,570)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			72,099	93,699	\$ (21,600)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(439)	-	\$ (439)
72	765	Maintenance of hydrants	A			-	504	\$ (504)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 385,528	\$ 411,160	\$ (25,632)

**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		67,673	51,103	\$ 16,570
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			28,101	30,295	\$ (2,193)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			112,153	104,643	\$ 7,510
83	775	Uncollectible accounts	A	B	C	9,515	7,951	\$ 1,564
84		<b>Total customer account expenses</b>				\$ 217,442	\$ 193,991	\$ 23,450
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	42,658	31,094	\$ 11,564
101	792	Office supplies and other expenses	A	B	C	688	4,692	\$ (4,004)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			9,672	8,925	\$ 747
105	795	Employees' pensions and benefits	A	B	C	243,125	230,586	\$ 12,539
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			57	11,826	\$ (11,770)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			727,292	732,279	\$ (4,986)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	14,340	12,682	\$ 1,659
114		<b>Total administrative and general expenses</b>				\$ 1,037,832	\$ 1,032,084	\$ 5,748
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	43,516	37,881	\$ 5,635
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,525)	(1,855)	\$ (1,670)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 39,991	\$ 36,026	\$ 3,965
121		<b>Total operating expenses</b>				\$ 2,273,647	\$ 2,223,607	\$ 50,040

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

Line No.	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	\$ 227,425.46	\$ 227,425.46			
2	California corporate franchise taxes	\$ 44,353.65	\$ 44,353.65			
3	Property taxes	\$ 178,765.77	\$ 178,765.77			
4	Other taxes	\$ 118,807.09	\$ 118,807.09			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 569,351.97	\$ 569,351.97	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN .....(unit) <sup>2</sup>		Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1	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"	32	600	175	
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"	75	750	0	
9	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	80	550	324	
10	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	45	600	391	
11	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	72	700	152	
12	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	33	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) <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 large 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		-	17,061		12,130	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	806		12,785	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	-	-		-		-	37,332
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	-	-	-	-	-	60,601
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	2,023	2,021	0	0
Commercial	271	268	0	0
Industrial	0	0	0	0
Public authorities	49	46	0	0
Irrigation	9	4	0	0
Other (speci Multiple Reside	438	439	0	0
Agriculture	0	0	0	0
Subtotal	2,790	2,778	0	0
Private fire connections	0	0	32	33
Public fire hydrants	0	0	277	283
Total	2,790	2,778	309	316

**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	2,249	2,169
3/4 - in		
1 - in	105	103
1 1/4 - in		
1 1/2 - in	35	35
2 - in	64	56
2 1/2 - in		
3 - in	11	11
4 - in	2	2
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	2,466	2,376

**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<br>adjustment . . . . . |   |

B. Number of Meters in Service Since Last Test

- |  |       |
|--|-------|
| 1. Ten years or less . . . . .                       | 1,152 |
| 2. More than 10, but less<br>than 15 years . . . . . | 569   |
| 3. More than 15 years . . . . .                      | 745   |



### SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)<sup>1</sup>**  
**Willows - 121**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	16	15	14	15	18	31	39	148
Commercial	5	5	5	5	5	9	11	45
Industrial	-	-	-	-	-	-	-	-
Public authorities	1	1	1	1	1	2	3	10
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
								-
Total	23	21	20	21	25	42	53	204

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	35	35	31	25	19	145	293	275
Commercial	12	10	9	9	7	47	92	90
Industrial	-	-	-	-	-	-	-	-
Public authorities	2	3	2	2	1	10	21	18
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	1	1	2
						-	-	-
Total	49	48	43	36	27	203	406	385

<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 7,240

## 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>65,142</u>
100-3	Construction Work in Progress	\$ <u>98,707</u>
241	Advances for Construction	\$ <u>1,035,301</u>
265	Contributions in Aid of Construction	\$ <u>5,421,765</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

1070 West Wood Street, Suite A-1, 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 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, 2024 through December 31, 2024.

Corporate Controller & Principal Accounting Officer

Title (Please Print)

  
Signature

408-367-8521

Telephone Number

April 25, 2025

Date

## INDEX

	<b>PAGE</b>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5