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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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	1,089,040	-	-	-	\$ 1,089,040
5		Total Intangible Plant	\$ 1,089,040	\$ -	\$ -	\$ -	\$ 1,089,040
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 68,619	\$ -	\$ -	\$ -	\$ 68,619
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	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		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,059,405	-	-	-	\$ 1,059,405
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	1,892,339	-	-	-	\$ 1,892,339
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 2,951,744	\$ -	\$ -	\$ -	\$ 2,951,744
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,817,676	-	-	-	\$ 2,817,676
30	332	Water Treatment Equipment	5,240,575	55,466	(25,260)	-	\$ 5,270,781
31		Total Water Treatment Plant	\$ 8,058,251	\$ 55,466	\$ (25,260)	\$ -	\$ 8,088,457

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	900,386	-	-	-	\$ 900,386
35	343	Transmission and Distribution Mains	11,234,218	55,187	-	-	\$ 11,289,405
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	3,744,128	126,033	(335)	-	\$ 3,869,827
38	346	Meters	688,542	15,775	-	-	\$ 704,317
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,318,797	-	-	-	\$ 1,318,797
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 18,360,707	\$ 196,996	\$ (335)	\$ -	\$ 18,557,368
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	225,501	-	-	-	\$ 225,501
46	372	Office Furniture and Equipment	26,513	-	-	-	\$ 26,513
47	373	Transportation Equipment	237,689	-	-	-	\$ 237,689
48	374	Stores Equipment	19,803	-	-	-	\$ 19,803
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	1,703	-	-	-	\$ 1,703
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	103,916	8,065	-	-	\$ 111,981
53	379	Other General Plant	3,193	-	-	-	\$ 3,193
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 618,318	\$ 8,065	\$ -	\$ -	\$ 626,383
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,248,919.60	195,770.62	(64,274.39)	(1,053.85)	\$ 1,379,362
60		Total Undistributed Items	\$ 1,248,920	\$ 195,771	\$ (64,274)	\$ (1,054)	\$ 1,379,362
61		Total Utility Plant in Service	\$ 32,592,319	\$ 456,297	\$ (89,869)	\$ (1,054)	\$ 32,957,693

*** Allocated assets are re-distributed annually based on the current year's corporate four-factor allocation rates.

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	\$ -

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$31,578,331	\$31,343,399
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,370,868	\$1,241,459
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)	\$32,949,199	\$32,584,858
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$10,417,706	\$9,433,212
10		General Office Prorate	\$684,052	\$634,369
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$11,101,758	\$10,067,581
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,029,566	\$2,156,043
14		Deferred Investment Tax Credit	\$4,187	\$4,537
15		Other Reserves (General Office Prorate)	\$58,960	\$69,039
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,092,713	\$2,229,619
17		Less Adjustments		
18		Contributions in Aid of Construction	\$5,219,826	\$5,424,391
19		Advances for Construction	\$988,945	\$1,035,301
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$6,208,771	\$6,459,693
22		Add Materials and Supplies	\$102,000	\$72,253
23		Add Working Capital (Tank Painting)	-\$23,668	-\$23,716
24		Add Working Cash (=Line 37)	\$517,510	\$520,943
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$14,165,467	\$14,421,162

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,541,460	\$2,566,642
29		Purchased Power & Commodity for Resale*	\$114,685	\$139,394
30		Meter Revenues: Bimonthly Billing	\$665,114	\$855,640
31		Other Revenues: Flat Rate Monthly Billing	\$3,795	\$4,338
32		Total Revenues (=Line 30 + Line 31)	\$668,909	\$859,978
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.57%	0.50%
34		5/24 x Line 25 x (100% - Line 33)	\$526,467	\$532,020
35		1/24 x Line 28 x Line 33	\$601	\$539
36		1/12 x Line 29	\$9,557	\$11,616
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$517,510	\$520,943
		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	9,893,270.57	158,130.57	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,090,108.08				
4	(b) Charged to Account 504		30,075.54			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	582.99				
9	(g) All other credits ¹					
10	Total credits	\$1,090,691.07	\$30,075.54	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	89,731.81				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	142.13				
15	Total debits	89,873.94	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	10,894,087.70	188,206.11	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Willows Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(243.33)	-	-	-	(243.33)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	264,929.96	8,872.08	-	-	273,802.04
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	264,686.63	8,872.08	-	-	273,558.71
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	570,469.42	46,261.08	-	-	616,730.50
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	333,511.44	51,471.72	-	-	384,983.16
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	903,980.86	97,732.80	-	-	1,001,713.66
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	318,594.18	71,287.32	-	-	389,881.50
21	332	Water Treatment Equipment	1,192,710.30	249,975.48	(25,260.33)	-	1,417,425.45
22		Total Water Treatment Plant	1,511,304.48	321,262.80	(25,260.33)	-	1,807,306.95
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	425,161.30	16,398.00	-	-	441,559.30
26	342	Reservoirs and Tanks	454,931.45	18,035.88	-	-	472,967.33
27	343	Transmission and Distribution Mains	3,263,142.98	298,024.68	-	-	3,561,167.66
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,546,602.06	152,505.72	(334.72)	-	1,698,773.06
30	346	Meters	269,817.65	20,459.88	-	-	290,277.53
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	361,778.99	13,451.76	-	-	375,230.75
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	6,321,434.43	518,875.92	(334.72)	-	6,839,975.63
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	92,481.83	5,028.36	-	-	97,510.19
38	372	Office Furniture and Equipment	15,681.52	1,369.56	-	-	17,051.08
39	373	Transportation Equipment	112,953.12	21,178.08	-	-	134,131.20
40	374	Stores Equipment	19,487.69	158.40	-	-	19,646.09
41	375	Laboratory Equipment	(2,303.92)	-	-	-	(2,303.92)
42	376	Communication Equipment	(591.10)	50.40	-	-	(540.70)
43	377	Power Operated Equipment	521.71	-	-	-	521.71
44	378	Tools, Shop and Garage Equipment	35,885.68	5,393.28	-	-	41,278.96
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	274,116.53	33,178.08	-	-	307,294.61
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	617,747.64	110,186.40	(64,136.76)	440.86	664,238.14
49		Total	9,893,270.57	1,090,108.08	(89,731.81)	440.86	10,894,087.70

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	1,916,747	1,969,533	(\$52,785)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	972,150	990,689	(\$18,539)
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	219,872	217,780	\$2,091
8		Sub-total	\$ 3,108,769	\$ 3,178,002	(\$69,233)
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	21,114	20,437	\$677
21	605	Public Fire Protection Service	4,959	4,814	\$145
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	755,480	1,722,004	(\$966,524)
26		Sub-total	\$ 781,553	\$ 1,747,255	(\$965,702)
27		Total Water Service Revenues	\$ 3,890,323	\$ 4,925,258	(\$1,034,935)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	147,975	255,171	(\$107,195)
30	611	Miscellaneous Service Revenues	3,745	3,410	\$335
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(5,815)	2,053	(\$7,867)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 145,906	\$ 260,633	(\$114,728)
36	501	Total operating revenues	\$ 4,036,228	\$ 5,185,891	(\$1,149,663)

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		18,921	18,836	\$ 86
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	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		Total source of supply expense				\$ 18,921	\$ 19,702	\$ (781)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		81,840	73,241	\$ 8,599
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		8	596	\$ (587)
28	725	Miscellaneous expenses	A			6,961	1,673	\$ 5,287
						-	-	
						114,685	139,394	
29	726	Fuel or power purchased for pumping	A	B	C	114,685	139,394	\$ (24,710)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		15,571	17,154	\$ (1,583)
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		326	15,653	\$ (15,327)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 219,390	\$ 247,711	\$ (28,320)

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	50,110	22,519	\$ 27,591	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		37,460	38,378	\$ (918)	
43	743	Miscellaneous expenses	A	B	134,875	250,085	\$ (115,210)	
44	744	Chemicals and filtering materials	A	B	15,185	14,192	\$ 992	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	267	\$ (267)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	4,568	-	\$ 4,568	
49	748	Maintenance of water treatment equipment	A	B	-	-	\$ -	
50		Total water treatment expenses			\$ 242,197	\$ 325,441	\$ (83,243)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	71,447	109,337	\$ (37,890)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		6,028	3,145	\$ 2,883	
58	754	Meter expenses	A		1,645	1,483	\$ 161	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		97,112	106,734	\$ (9,622)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	43,918	31,423	\$ 12,495	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	57,223	-	\$ 57,223	
66	761	Maintenance of trans. and distribution mains	A		29,210	61,746	\$ (32,536)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		56,802	72,099	\$ (15,297)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		-	(439)	\$ 439	
72	765	Maintenance of hydrants	A		212	-	\$ 212	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 363,597	\$ 385,528	\$ (21,932)	

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	66,951	67,673	\$ (721)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	1,861	-	\$ 1,861	
80	773	Customer records and collection expenses	A		31,759	28,101	\$ 3,658	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		193,677	112,153	\$ 81,525	
83	775	Uncollectible accounts	A	B	31,108	9,515	\$ 21,593	
84		Total customer account expenses			\$ 325,357	\$ 217,442	\$ 107,915	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
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	40,250	42,658	\$ (2,408)	
101	792	Office supplies and other expenses	A	B	3,975	688	\$ 3,287	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		14,457	9,672	\$ 4,785	
105	795	Employees' pensions and benefits	A	B	234,425	243,125	\$ (8,701)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		1,992	57	\$ 1,935	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		757,849	727,292	\$ 30,556	
112		Maintenance						
113	805	Maintenance of general plant	A	B	16,958	14,340	\$ 2,618	
114		Total administrative and general expenses			\$ 1,069,905	\$ 1,037,832	\$ 32,072	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	43,516	43,516	\$ 0	
118	812	Administrative expenses transferred - Cr.	A	B	(2,142)	(3,525)	\$ 1,383	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ 41,375	\$ 39,991	\$ 1,384	
121		Total operating expenses			\$ 2,280,742	\$ 2,273,647	\$ 7,095	

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	\$ 127,899.21	\$ 127,899.21
2	California corporate franchise taxes	\$ (4,990.64)	\$ (4,990.64)			
3	Property taxes	\$ 166,087.50	\$ 166,087.50			
4	Other taxes	\$ 123,621.91	\$ 123,621.91			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 412,617.98	\$ 412,617.98	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
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 Ce	1110003	16"/12"	30	600	186	
7	005-1	West Side Of Cul	1110003	16"/20"	35	650	0	
8	006-1	So. Side Of Green	1110003	16"	66	750	0	
9	007-1	East Side Of Pac	1110003	16"/20"	81	550	228	
10	008-1	No. Side Of Coun	1110003	16"	41	600	390	
11	009-1	+/- 300' N/O Syc	1110003	16"	52	700	186	
12	010-1	South Side Of Oa	1110003	16"	29	440	0	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
13	n/a						
14							
15							
16							
17							

Purchased Water for Resale	
18	Purchased from n/a
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**

Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs			
Concrete			
Earth			
Wood			
B. Distribution reservoirs			
Concrete			
Earth			
Wood			
C. Tanks			
Wood			
Metal	2	850,000	
Concrete			
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	2,021	2,010	0	0
Commercial	268	266	0	0
Industrial	0	0	0	0
Public authorities	46	44	0	0
Irrigation	4	6	0	0
Other (speci Multiple Reside	439	446	0	0
Agriculture	0		0	0
Subtotal	2,778	2,772	0	0
Private fire connections	0	0	33	34
Public fire hydrants	0	0	283	283
Total	2,778	2,772	316	317

**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	2,248	2,160
3/4 - in		
1 - in	107	103
1 1/4 - in		
1 1/2 - in	35	33
2 - in	64	57
2 1/2 - in		
3 - in	11	11
4 - in	2	2
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	2,467	2,366

**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	_____ 1
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 1,101
2. More than 10, but less than 15 years	_____ 473
3. More than 15 years	_____ 896

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Willows - 121**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	16	15	14	16	20	31	33	145
Commercial	6	5	5	5	6	8	10	45
Industrial	-	-	-	-	-	-	-	-
Public authorities	1	1	1	1	1	2	2	10
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
Total	22	21	21	22	28	42	45	201

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	36	34	28	19	16	133	278	293	
Commercial	10	10	9	6	5	39	84	92	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	3	3	2	2	1	10	19	21	
Irrigation	0	0	0	0	0	0	0	-	
Other (specify) Other Sales & Svc						-	1	1	
Total	48	46	39	26	22	182	383	406	

¹ 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 _____ 7,107

End of Year Balances in Selected Accounts

Willows

Indicate the end of year balances shown in the district's accounting records for the following account

131	Materials and Supplies	<u>\$ 94,277.25</u>
100-3	Construction Work in Progress	<u>\$ 1,109,232.07</u>
241	Advances for Construction	<u>\$ 988,945.31</u>
265	Contributions in Aid of Construction	<u>\$ 5,217,304.92</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, 2025 through December 31, 2025.

Corporate Controller & Principal Accounting Officer
Title (Please Print)


Signature

408-367-8521
Telephone Number

April 25, 2026
Date

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