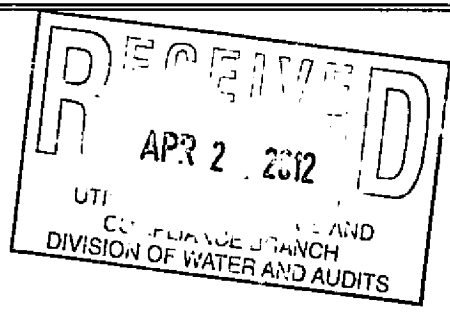


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2011  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF

CALIFORNIA WATER SERVICE COMPANY  
 1720 North First Street  
 SAN JOSE, CALIFORNIA 95112-4598

Name of District: Dixon Location: Dixon Solano  
 (TOWN OR CITY) (County)

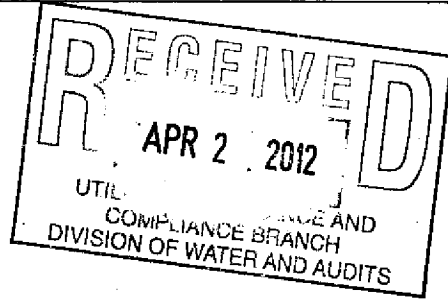
TO THE  
 PUBLIC UTILITIES COMMISSION  
 STATE OF CALIFORNIA  
 FOR THE  
 YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

Received \_\_\_\_\_

Examined \_\_\_\_\_

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2011  
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1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Dixon Location: Dixon Solano  
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TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

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| Acct                               | Description                    | Beg of YR bal | Additions    | Retirements | Other     | End of YR     |
|------------------------------------|--------------------------------|---------------|--------------|-------------|-----------|---------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |               |              |             |           |               |
| 301                                | ORGANIZATION                   | 0.00          |              |             |           | 0.00          |
| 302                                | FRANCHISES AND CONSENTS        | 0.00          |              |             |           | 0.00          |
| 303                                | OTHER INTANGIBLE PLANT         | 354,936.35    | -5,180.28    | -5,837.94   |           | 343,918.13    |
|                                    | TOTAL INTANGIBLE PLANT         | 354,936.35    | -5,180.28    | -5,837.94   |           | 343,918.13    |
| <b>II. LAND PLANT</b>              |                                |               |              |             |           |               |
| 306                                | LAND AND LAND RIGHTS           | 1,555,240.47  |              |             | -45.80    | 1,555,194.67  |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |               |              |             |           |               |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 0.00          |              |             |           | 0.00          |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00          |              |             |           | 0.00          |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00          |              |             |           | 0.00          |
| 315                                | WELLS                          | 344,673.25    | 1,642,927.93 |             |           | 1,987,601.18  |
| 316                                | SUPPLY MAINS                   | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 344,673.25    | 1,642,927.93 |             |           | 1,987,601.18  |
| <b>IV. PUMPING PLANT</b>           |                                |               |              |             |           |               |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 142,211.57    | 154,483.16   |             |           | 296,694.73    |
| 3211                               | PAVEMENT                       | 3,403.70      |              |             |           | 3,403.70      |
| 324                                | PUMPING EQUIPMENT              | 918,261.71    | 330,065.30   |             |           | 1,248,327.01  |
| 3241                               | SYS CONTROL COMPUTER EQUIP     | 103,374.16    | 2,679.88     |             |           | 106,054.04    |
| 325                                | OTHER PUMPING PLANT            | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL PUMPING PLANT            | 1,167,251.14  | 487,228.34   |             |           | 1,654,479.48  |
| <b>V. WATER TREATMENT PLANT</b>    |                                |               |              |             |           |               |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00          | 17,272.50    |             |           | 17,272.50     |
| 332                                | WATER TREATMENT EQUIPMENT      | 167,835.53    | -2,668.08    |             |           | 165,167.45    |
|                                    | TOTAL WATER TREATMENT PLANT    | 167,835.53    | 14,604.42    |             |           | 182,439.95    |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |               |              |             |           |               |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00          |              |             |           | 0.00          |
| 3411                               | PAVEMENT                       | 21,585.35     |              |             |           | 21,585.35     |
| 342                                | RESERVOIRS AND TANKS           | 41,372.84     | 43,046.26    |             |           | 84,419.10     |
| 3421                               | TANK PAINTING                  | 163,977.46    | -6,962.18    |             |           | 157,015.28    |
| 343                                | TRANS AND DIST MAINS           | 4,099,344.51  | -11,036.94   |             |           | 4,088,307.57  |
| 344                                | FIRE MAINS                     | 0.00          |              |             |           | 0.00          |
| 345                                | SERVICES                       | 753,287.16    | 28,275.76    |             | 38,906.82 | 820,469.74    |
| 346                                | METERS                         | 455,581.29    | 66,444.50    |             |           | 522,025.79    |
| 348                                | HYDRANTS                       | #             | -1,605.51    |             |           | 331,932.20    |
|                                    | TOTAL TRANS AND DIST PLANT     | 5,868,686.32  | 118,161.89   |             | 38,906.82 | 6,025,755.03  |
| <b>VII. GENERAL PLANT</b>          |                                |               |              |             |           |               |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 26,132.01     |              |             |           | 26,132.01     |
| 3711                               | PAVEMENT                       | 0.00          |              |             |           | 0.00          |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 6,075.61      |              |             |           | 6,075.61      |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 5,563.80      |              |             |           | 5,563.80      |
| 3722                               | COMPUTER SOFTWARE              | 16,896.91     |              |             |           | 16,896.91     |
| 373                                | TRANSPORTATION EQUIPMENT       | 94,075.50     |              |             |           | 94,075.50     |
| 374                                | STORES EQUIPMENT               | 62,902.36     |              |             |           | 62,902.36     |
| 375                                | LABORATORY EQUIPMENT           | 0.00          |              |             |           | 0.00          |
| 376                                | COMMUNICATION EQUIPMENT        | 21,052.87     |              |             |           | 21,052.87     |
| 377                                | POWER OPERATED EQUIPMENT       | 12,801.18     |              |             |           | 12,801.18     |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 39,287.84     |              |             |           | 39,287.84     |
| 379                                | OTHER GENERAL PLANT            | 0.00          |              |             |           | 0.00          |
| 380                                | LEASED PROPERTY                | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL OTHER GENERAL PLANT      | 284,788.08    |              |             |           | 284,788.08    |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |               |              |             |           |               |
| 390                                | OTHER TANGIBLE PROPERTY        | 237.85        |              |             |           | 237.85        |
| 391                                | UTILITY PLANT PURCHASED        | 0.00          |              |             |           | 0.00          |
|                                    | DIST GO PLANT ALLOCATION       | 306,774.89    | 109,910.34   | -39,909.52  | 29.18     | 376,804.89    |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00          | 0.00         | 0.00        | 0.00      | 0.00          |
|                                    | TOTAL UNDISTRIBUTED ITEMS      | 307,012.74    | 109,910.34   | -39,909.52  | 29.18     | 377,042.74    |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 10,050,423.88 | 2,367,652.64 | -45,747.46  | 38,890.20 | 12,411,219.26 |

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2011**  
**SCHEDULE A-1d**  
**DIXON DISTRICT RATE BASE AND WORKING CASH**

Page 3

| Line No. | Title of Account   | Balance | 12/31/2011          | Balance | 12/31/2010         |
|----------|--|---------|---------------------|---------|--------------------|
| 1        | UTILITY PLANT  |         |                     |         |                    |
| 2        | PLANT IN SERVICE   | \$      | 10,800,701.7        | \$      | 8,510,180.6        |
| 4        | GENERAL OFFICE PRORATE   | \$      | 363,900.3           | \$      | 288,727.6          |
| 5        | RATE BASE WRITE-UP   | \$      | -                   | \$      | -                  |
| 6        | PLANT NOT FUNDED BY CALWATER                                     | \$      | -                   | \$      | -                  |
| 7        | TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6) | \$      | <u>11,164,602.0</u> | \$      | <u>8,798,908.2</u> |
| 8        | LESS ACCUMULATED DEPRECIATION/AMORTIZATION                       |         |                     |         |                    |
| 9        | PLANT IN SERVICE   | \$      | 2,614,593.0         | \$      | 2,402,254.8        |
| 10       | GENERAL OFFICE PRORATE   | \$      | 151,998.3           | \$      | 124,288.5          |
| 11       | TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)              | \$      | <u>2,766,591.3</u>  | \$      | <u>2,526,543.3</u> |
| 12       | LESS OTHER RESERVES  |         |                     |         |                    |
| 13       | DEFERRED INCOME TAXES  | \$      | 434,990.4           | \$      | 328,982.4          |
| 14       | DEFERRED ITC   | \$      | 10,740.9            | \$      | 11,271.9           |
| 15       | GENERAL OFFICE PRORATE   | \$      | 29,205.6            | \$      | 5,076.0            |
| 16       | TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)             | \$      | <u>474,937.0</u>    | \$      | <u>345,330.2</u>   |
| 17       | LESS ADJUSTMENTS   |         |                     |         |                    |
| 18       | CONTRIBUTIONS IN AID OF CONSTRUCTION                             | \$      | 387,027.2           | \$      | 391,959.4          |
| 19       | ADVANCES FOR CONSTRUCTION  | \$      | 383,713.6           | \$      | 418,146.5          |
| 20       | OTHER (TAX EFFECT ON CIAC AND ADVANCES)                          | \$      | 73,020.6            | \$      | 78,594.0           |
| 21       | TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)                | \$      | <u>697,720.2</u>    | \$      | <u>731,511.9</u>   |
| 22       | ADD MATERIALS AND SUPPLIES                                       | \$      | 75,401.3            | \$      | 66,348.3           |
| 23       | ADD ADOPTED WORKING CASH (= Line 37)                             | \$      | 131,282.8           | \$      | 69,100.0           |
| 24       | TOTAL DISTRICT RATE BASE   | \$      | <u>7,432,037.6</u>  | \$      | <u>5,330,970.9</u> |
| 25       | (= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)     |         |                     |         |                    |

**WORKING CASH**

|    |   |    |                  |    |                  |
|----|---|----|------------------|----|------------------|
| 26 | DETERMINATION OF OPERATIONAL CASH REQUIREMENT                     |    |                  |    |                  |
| 27 | Operating Expenses Excluding Taxes, Depreciation & Uncollectible) | \$ | 937,754.6        | \$ | 980,457.5        |
| 28 | Purchased Power & Commodity for Resale*                           | \$ | 127,573.7        | \$ | 165,743.8        |
| 29 | Meter Revenues: Bimonthly Billing                                 | \$ | 379,185.8        | \$ | 302,985.7        |
| 30 | Other Revenues: Flat Rate Monthly Billing                         | \$ | 2,135.6          | \$ | 1,602.5          |
| 31 | Total Revenues ( Line 30 + Line 31 )                              | \$ | <u>381,321.4</u> | \$ | <u>304,588.2</u> |
| 32 | Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32 )        |    | 0.56%            |    | 0.53%            |
| 33 | 5/24 x Line 28 x ( 100% - Line 33 )                               | \$ | 194,271.4        | \$ | 203,187.3        |
| 34 | 1/24 x Line 28 x Line 33  | \$ | 218.8            | \$ | 214.9            |
| 35 | 1/12 x Line 29  | \$ | 10,631.1         | \$ | 13,812.0         |
| 36 | Operational Cash Requirement (= Line 34 + Line 35 - Line 36 )     | \$ | 205,121.4        | \$ | 217,214.2        |
| 37 | Total Adopted   | \$ | 131,282.8        | \$ | 69,100.0         |

## SCHEDULE A-3

DIXON

## Depreciation and Amortization Reserves

2011

| Line No. | Item<br>(a)  |                              | Account 250                                       |     | Account 251                                  |  | Account 252  | Account 253              |
|----------|--|------------------------------|---|-----|--|--|--|--------------------------|
|          |  |                              | Utility Plant<br>(b)                              |     | Limited Term<br>Utility<br>Investment<br>(c) |  | Utility Plant<br>Acquisition<br>Adjustments<br>(d) | Other<br>Property<br>(e) |
| 1        | Balance in reserves at beginning of year             | (G)                          | 120,951.47  |     |  |  |  |                          |
|          |  |                              | 2,409,997.54                                      |     | 74,307.85                                    |  | 0.00   | 0.00                     |
| 2        | Add: Credits to reserves during year                 |                              |   |     |  |  |  |                          |
| 3        | a) Charged to account No. 503                        | (G)                          | 34,199.38   |     |  |  |  |                          |
|          |  |                              | 206,717.00  |     |  |  |  |                          |
| 4        | b) Charged to account No. 265                        |                              | 11,642.29   |     |  |  |  |                          |
| 5        | c) Charged to clearing accounts                      | (G)                          | 1,497.00  |     |  |  |  |                          |
|          |  |                              | 5,879.76  |     |  |  |  |                          |
| 6        | d) Salvage recovered                                 | (G)                          | 0.00  |     |  |  |  |                          |
|          |  |                              | 0.00  |     |  |  |  |                          |
| 7        | e) All other credits                                 | (G)                          | (1,262.35)  |     |  |  |  |                          |
|          |  |                              | 0.00  | (B) | 28,983.21                                    |  |  | 0.00                     |
| 8        | Total Credits  |                              | 258,673.08  |     | 28,983.21                                    |  |  | 0.00                     |
| 9        | Deduct: Debits to reserves during year               |                              |   |     |  |  |  |                          |
| 10       | a) Book cost of property retires                     | (G)                          | 39,909.52   |     |  |  |  |                          |
|          |  |                              | 0.00  |     |  |  |  |                          |
| 11       | b) Cost of removal                                   | (G)                          | 2,178.63  |     |  |  |  |                          |
|          |  |                              | 0.00  |     |  |  |  |                          |
| 12       | c) All other debits                                  | (G)                          | 9.01  |     |  |  |  |                          |
|          |  |                              | (18.02)   |     |  |  |  |                          |
| 13       | Total Debits   |                              | 42,079.04   |     |  |  |  |                          |
| 14       | Balances in reserves at end of year                  |                              | 2,747,643.05                                      |     | 103,291.06                                   |  | 0.00   | 0.00                     |
| 15       | State method of determining depreciation charges:    |                              | Straight Line Remaining Life Method & Liberalized |     |  |  |  |                          |
| 16       |  |                              |   |     |  |  |  |                          |
| 17       | (A) Depreciation on Intracompany transfers           |                              | (B) Amortization charged to 504                   |     | (G) General Office Allocation                |  |  |                          |
| 18       | Report depreciation in Federal Tax Return for year:  |                              | 1,683,303.00                                      |     |  |  |  |                          |
| 19       | Indicate nature of these items and accounts affected |                              |   |     |  |  |  |                          |
| 20       |  | (See Schedule A-3a opposite) |   |     |  |  |  |                          |



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: DIXON

| ACCOUNT                            | BEGIN<br>BALANCE | PROVISIONS | RETIREMENT | SALVAGE | COST TO<br>REMOVE | OTHER | END<br>BALANCE |
|------------------------------------|------------------|------------|------------|---------|-------------------|-------|----------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                  |            |            |         |                   |       |                |
| 3110 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3140 SPRINGS AND TUNNELS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3150 WELLS                         | 386,971.30       | 5,824.92   | 0.00       | 0.00    | 0.00              | 0.00  | 392,796.22     |
| 3160 SUPPLY MAINS                  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL SOURCE OF SUPPLY PLANT       | 386,971.30       | 5,824.92   | 0.00       | 0.00    | 0.00              | 0.00  | 392,796.22     |
| <b>II. PUMPING PLANT</b>           |                  |            |            |         |                   |       |                |
| 3210 STRUCTURES AND IMPROVEMENTS   | 89,580.88        | 6,887.64   | 0.00       | 0.00    | 0.00              | 0.00  | 96,468.52      |
| 3220 BOILER PLANT EQUIPMENT        | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3240 PUMPING EQUIPMENT             | 193,593.60       | 19,926.24  | 0.00       | 0.00    | 0.00              | 0.00  | 213,519.84     |
| 3241 SYSTEM CONTROL COMPUTER EQUIP | 5,444.01         | 2,243.16   | 0.00       | 0.00    | 0.00              | 0.00  | 7,687.17       |
| 3250 OTHER PUMPING PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL PUMPING PLANT                | 288,618.49       | 29,057.04  | 0.00       | 0.00    | 0.00              | 0.00  | 317,675.53     |
| <b>III. WATER TREATMENT PLANT</b>  |                  |            |            |         |                   |       |                |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3320 WATER TREATMENT EQUIPMENT     | 54,376.99        | 4,246.20   | 0.00       | 0.00    | 0.00              | 0.00  | 58,623.19      |
| TOTAL WATER TREATMENT PLANT        | 54,376.99        | 4,246.20   | 0.00       | 0.00    | 0.00              | 0.00  | 58,623.19      |
| <b>IV. TRANS AND DIST PLANT</b>    |                  |            |            |         |                   |       |                |
| 3410 STRUCTURES AND IMPROVEMENTS   | 2,287.09         | 1,824.00   | 0.00       | 0.00    | 0.00              | 0.00  | 4,111.09       |
| 3420 RESERVOIRS AND TANKS          | 18,954.24        | 682.68     | 0.00       | 0.00    | 0.00              | 0.00  | 19,636.92      |
| 3421 TANK PAINTING                 | 0.00             | 2,705.64   | 0.00       | 0.00    | 0.00              | 0.00  | 2,705.64       |
| 3430 TRANS AND DIST MAINS          | 987,343.54       | 104,533.32 | 0.00       | 0.00    | 0.00              | 0.00  | 1,091,876.86   |
| 3440 FIRE MAINS                    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3450 SERVICES                      | 328,860.27       | 48,799.20  | 0.00       | 0.00    | 0.00              | 0.00  | 377,659.47     |
| 3460 METERS                        | 160,297.43       | 12,938.52  | 0.00       | 0.00    | 0.00              | 0.00  | 173,235.95     |
| 3470 METER INSTALLATIONS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3480 HYDRANTS                      | 47,167.78        | 6,203.76   | 0.00       | 0.00    | 0.00              | 0.00  | 53,371.54      |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL TRANS AND DIST PLANT         | 1,544,910.35     | 177,687.12 | 0.00       | 0.00    | 0.00              | 0.00  | 1,722,597.47   |
| <b>V. GENERAL PLANT</b>            |                  |            |            |         |                   |       |                |
| 3710 STRUCTURES AND IMPROVEMENTS   | 19,877.64        | 585.36     | 0.00       | 0.00    | 0.00              | 0.00  | 20,463.00      |
| 3720 OFFICE FURNITURE AND EQUIP    | 14,757.93        | 241.80     | 0.00       | 0.00    | 0.00              | 0.00  | 14,999.73      |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 9,364.93         | 221.40     | 0.00       | 0.00    | 0.00              | 0.00  | 9,586.33       |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 4,280.85         | 672.48     | 0.00       | 0.00    | 0.00              | 0.00  | 4,953.33       |
| 3730 TRANSPORTATION EQUIPMENT      | -7,645.79        | 5,879.76   | 0.00       | 0.00    | 0.00              | 0.00  | -1,766.03      |
| 3740 STORES EQUIPMENT              | 47,031.15        | -276.72    | 0.00       | 0.00    | 0.00              | 0.00  | 46,754.43      |
| 3750 LABORATORY EQUIPMENT          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3760 COMMUNICATION EQUIPMENT       | 26,878.73        | -6.36      | 0.00       | 0.00    | 0.00              | 0.00  | 26,872.37      |
| 3770 POWER OPERATED EQUIPMENT      | 6,255.11         | 536.40     | 0.00       | 0.00    | 0.00              | 0.00  | 6,791.51       |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 14,082.01        | 2,062.56   | 0.00       | 0.00    | 0.00              | 0.00  | 16,144.57      |
| 3790 OTHER GENERAL PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3800 LEASED PROPERTY               | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3900 OTHER TANGIBLE PROPERTY       | 237.85           | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 237.85         |
| 3910 WATER PLANT PURCHASE          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL GENERAL PLANT                | 135,120.41       | 9,916.68   | 0.00       | 0.00    | 0.00              | 0.00  | 145,037.09     |
| GO PLANT ALLOCATION                | 120,951.47       | 31,941.12  | -39,909.52 | 9.01    | -2,178.53         | 0.00  | 110,813.55     |
| TOTAL DEPRECIATION                 | 2,530,949.01     | 258,673.08 | -39,909.52 | 9.01    | -2,178.53         | 0.00  | 2,747,543.05   |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)   | OPERATING REVENUES - CLASS A WATER |                             | UTILITIES | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|------------------------------------|-----------------------------|-----------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)      | AMOUNT<br>PRIOR YEAR<br>(C) |           |                               |
| 22       |            | <b>I. Water Service Revenues</b>                       |                                    |                             |           |                               |
| 23       | 601        | Metered Sales to General Customers                     |                                    |                             |           |                               |
| 24       |            | 601.1 Commercial Sales                                 | 1,667,798.98                       | 1,463,028.55                |           | 204,770.43                    |
| 25       |            | 601.2 Industrial Sales                                 | 1,494.30                           | 1,119.81                    |           | 374.49                        |
| 26       |            | 601.3 Sales to Public Authorities                      | 129,547.96                         | 110,823.45                  |           | 18,724.51                     |
| 27       |            | Sub-Total  | 1,798,841.24                       | 1,574,971.81                |           | 223,869.43                    |
| 28       | 602        | Unmetered Sales to General Customers                   |                                    |                             |           |                               |
| 29       |            | 602.1 Commercial Sales                                 | 0.00                               | 0.00                        |           | 0.00                          |
| 31       |            | 602.3 Sales to Public Authorities                      | 0.00                               | 0.00                        |           | 0.00                          |
| 32       |            | Sub-Total  | 0.00                               | 0.00                        |           | 0.00                          |
| 34       | 603        | 603.1 Metered Sales, Irrigation Customers              | 1,813.24                           | 1,549.50                    |           | 263.74                        |
|          |            | Sub-Total  | 1,813.24                           | 1,549.50                    |           | 263.74                        |
| 37       | 604        | Private Fire Protection Service                        | 12,653.93                          | 9,656.40                    |           | 2,997.53                      |
| 38       | 605        | Public Fire Protection Service                         | 3,605.32                           | 2,808.00                    |           | 797.32                        |
| 39       | 606        | Sales To Other Water Utilities For Resale              | (1,315.10)                         | (30,645.36)                 |           | 29,330.26                     |
| 42       | 609        | Other Sales or Service                                 | 486.64                             | 1,120.10                    |           | (633.46)                      |
| 43       |            | Sub-Total  | 15,430.79                          | (17,060.86)                 |           | 32,491.65                     |
| 44       |            | Total Water Service Revenue                            | 1,816,085.27                       | 1,559,460.45                |           | 256,624.82                    |
| 46       |            | <b>II. Other Water Revenues</b>                        |                                    |                             |           |                               |
| 47       | 611        | Miscellaneous Service Revenue                          | 8,155.00                           | 5,740.00                    |           | 2,415.00                      |
| 48       | 612        | Rent From Water Property                               | 0.00                               | 0.00                        |           | 0.00                          |
| 50       | 614        | Other Water Revenues                                   | 14,659.92                          | 3,268.87                    |           | 11,391.05                     |
| 51       |            | Total Other Water Revenues                             | 22,814.92                          | 9,008.87                    |           | 13,806.05                     |
| 52       |            | <b>III. Water Revenue Adjustment Mechanism Offsets</b> |                                    |                             |           |                               |
| 53       |            | WRAM Adjustmets  | 343,246.34                         | 267,873.07                  |           | 75,373.27                     |
| 54       |            | WRAM/MCBA Interest                                     | 918.16                             | 802.17                      |           | 115.99                        |
| 54       |            | Conservation Revenue Billed                            | (22,298.49)                        | 0.00                        |           | (22,298.49)                   |
| 55       |            | Total WRAM Adjustments                                 | 321,866.01                         | 268,675.24                  |           | 53,190.77                     |
| 52       |            | Total Operating Revenues                               | 2,160,766.20                       | 1,837,144.56                |           | 323,621.64                    |



| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | OPERATING EXPENSE - CLASS A, B, AND C WATER | UTILITIES                   | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|---|-----------------------------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)               | AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 1        |            | <b>I. Source of Supply Expense</b>     |   |                             |                               |
| 2        |            | Operation                              |   |                             |                               |
| 3        | 701        | Operation Supervision and Engineering  | 4,049.73                                    | 4,130.33                    | (80.60)                       |
| 5        | 702        | Operation Labor and Expense            | 0.00  | 0.00                        | 0.00                          |
| 6        | 703        | Miscellaneous Expense                  | 0.00  | 0.00                        | 0.00                          |
| 7        | 704        | Purchased Water                        | 0.00  | 0.00                        | 0.00                          |
| 8        |            | Maintenance                            |   |                             |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00  | 80.76                       | (80.76)                       |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00  | 0.00                        | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00  | 0.00                        | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00  | 0.00                        | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00  | 0.00                        | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 184.54                                      | 491.90                      | (307.36)                      |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00  | 105.04                      | (105.04)                      |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00  | 0.00                        | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 4,234.27                                    | 4,808.03                    | (573.76)                      |
| 20       |            | <b>II. Pumping Expenses</b>            |   |                             |                               |
| 21       |            | Operation                              |   |                             |                               |
| 22       | 721        | Operation Supervision and Engineering  | 2,562.23                                    | 1,257.66                    | 1,304.57                      |
| 24       | 722        | Power Production Labor and Expenses    | 2,189.41                                    | 0.00                        | 2,189.41                      |
| 26       | 723        | Fuel For Power Production              | 4,404.52                                    | 0.00                        | 4,404.52                      |
| 27       | 724        | Pumping Labor and Expenses             | 53,703.32                                   | 41,702.38                   | 12,000.94                     |
| 28       | 725        | Miscellaneous Expenses                 | 42,502.96                                   | 24,776.25                   | 17,726.71                     |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 127,679.69                                  | 166,611.66                  | (38,931.97)                   |
| 30       |            | Maintenance                            |   |                             |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00  | 121.14                      | (121.14)                      |
| 33       | 730        | Maint. Of Structures and Improvements  | 761.67                                      | 208,998.19                  | (208,236.52)                  |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00  | 0.00                        | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 38,769.25                                   | 14,336.16                   | 24,433.09                     |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 0.00  | 0.00                        | 0.00                          |
| 37       |            | Total Pumping Expenses                 | 272,573.05                                  | 457,803.44                  | (185,230.39)                  |
| 38       |            | <b>III. Water Treatment Expenses</b>   |   |                             |                               |
| 39       |            | Operation                              |   |                             |                               |
| 40       | 741        | Operation Supervision and Engineering  | 1,690.64                                    | 0.00                        | 1,690.64                      |
| 42       | 742        | Operation Labor and Expenses           | 70,869.65                                   | 13,981.37                   | 56,888.28                     |
| 43       | 743        | Miscellaneous Expenses                 | 10,618.55                                   | 25,415.44                   | (14,796.89)                   |
| 44       | 744        | Chemicals and Filtering Materials      | 14,829.13                                   | 11,965.60                   | 2,863.53                      |
| 45       |            | Maintenance                            |   |                             |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00  | 121.14                      | (121.14)                      |
| 48       | 747        | Maint. Of Structures and Improvements  | 0.00  | 0.00                        | 0.00                          |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 2,378.23                                    | 2,905.41                    | (527.18)                      |
| 50       |            | Total Water Treatment Expenses         | 100,386.20                                  | 54,388.96                   | 45,997.24                     |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                    | OPERATING EXPENSE - CLASS A, B, AND C WATER |  | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|---|--|-------------------------------|
|          |            |   | AMOUNT<br>CURRENT YEAR<br>(B)               | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 1        |            | <b>IV. Transmission and Distribution Expenses</b> |   |  |                               |
| 2        |            | Operation   |   |  |                               |
| 3        | 751        | Operation Supervision and Engineering             | 24,036.86                                   | 7,591.25                                 | 16,445.61                     |
| 5        | 752        | Storage Facilities Expenses                       | 103.20                                      | 198.56                                   | (95.36)                       |
| 7        | 753        | Transmission and Distribution Lines               | 6,235.56                                    | 13,526.56                                | (7,291.00)                    |
| 8        | 754        | Meter Expenses                                    | 17,092.67                                   | 13,250.36                                | 3,842.31                      |
| 9        | 755        | Customer Installation Expenses                    | 4,009.90                                    | 2,367.62                                 | 1,642.28                      |
| 10       | 756        | Miscellaneous                                     | 12,478.07                                   | 23,530.79                                | (11,052.72)                   |
| 11       |            | Maintenance                                       |   |  |                               |
| 12       | 758        | Maint. Supervision and Engineering                | 0.00  | 2,576.43                                 | (2,576.43)                    |
| 14       | 759        | Maint. Of Structures and Improvements             | 0.00  | 0.00                                     | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks                    | 328.03                                      | 259.87                                   | 68.16                         |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains      | 38,506.62                                   | 19,182.00                                | 19,324.62                     |
| 18       | 762        | Maint. Of Fire Mains                              | 0.00  | 0.00                                     | 0.00                          |
| 19       | 763        | Maint. Of Services                                | 53,013.80                                   | 37,165.65                                | 15,848.15                     |
| 21       | 764        | Maint. Of Meters                                  | 2,328.80                                    | 3,756.24                                 | (1,427.44)                    |
| 22       | 765        | Maint. Of Hydrants                                | 318.36                                      | 181.65                                   | 136.71                        |
| 23       | 766        | Maint. Of Miscellaneous Plant                     |   |  | 0.00                          |
| 24       |            | Total Transmission and Distribution Exp.          | 158,451.87                                  | 123,586.98                               | 34,864.89                     |
| 25       |            | <b>V. Customer Account Expenses</b>               |   |  |                               |
| 26       |            | Operation   |   |  |                               |
| 27       | 771        | Supervision                                       | 30,641.55                                   | 18,173.49                                | 12,468.06                     |
| 29       | 772        | Meter Reading Expenses                            | 20,204.65                                   | 19,993.71                                | 210.94                        |
| 30       | 773        | Customer Records and Collection Expenses          | 95,839.39                                   | 78,581.74                                | 17,257.65                     |
| 32       | 774        | Miscellaneous Customer Accounting Expenses        | 47,649.18                                   | 40,935.86                                | 6,713.32                      |
| 33       | 775        | Uncollectible Accounts                            | 9,425.18                                    | 6,185.25                                 | 3,239.93                      |
| 34       |            | Total Customer Accounts Expense                   | 203,759.95                                  | 163,870.05                               | 39,889.90                     |
| 35       |            | <b>VI. Sales Expenses</b>                         |   |  |                               |
| 36       |            | Operation   |   |  |                               |
| 37       | 781        | Supervision                                       |   |  |                               |
| 39       | 782        | Demostration and Selling Expenses                 |   |  |                               |
| 40       | 783        | Advertising Expenses                              |   |  |                               |
| 41       | 784        | Miscellaneous Sales Expenses                      |   |  |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work          |   |  |                               |
| 43       |            | Total Sales Expenses                              | 0.00  | 0.00                                     | 0.00                          |

| LN |     | ACCT                                      |  | OPERATING EXPENSE - CLASS A, B, AND C WATER |  | UTILITIES (CONCLUDED) |  | INCREASE   |             |
|----|-----|---|--|---|--|-----------------------|--|------------|-------------|
| NO |     | NO  |  | AMOUNT                                      |  | AMOUNT                |  | (DECREASE) |             |
|    |     | ACCOUNT                                   |  | CURRENT YEAR                                |  | PRIOR YEAR            |  | (D)        |             |
|    |     | (A)                                       |  | (B)   |  | (C)                   |  |            |             |
| 1  |     | VII. Administrative And General Expenses  |  |   |  |                       |  |            |             |
| 2  |     | Operation                                 |  |   |  |                       |  |            |             |
| 3  | 791 | Administrative and General Salaries       |  | 60.00                                       |  | 300.00                |  |            | (240.00)    |
| 5  | 792 | Office Supplies and Other Expenses        |  | 8,036.36                                    |  | 14,432.17             |  |            | (6,395.81)  |
| 6  | 793 | Property Insurance                        |  | 45.00                                       |  | 49.00                 |  |            | (4.00)      |
| 7  | 794 | Injuries and Damages                      |  | 18,651.97                                   |  | 12,232.88             |  |            | 6,419.09    |
| 8  | 795 | Employees Pensions and Benefits           |  | 26,666.15                                   |  | 22,845.79             |  |            | 3,820.36    |
| 9  | 796 | Franchise Requirements                    |  | 0.00  |  | 0.00                  |  |            | 0.00        |
| 11 | 797 | Regulatory Commission Expenses            |  | 161.25                                      |  | (353.49)              |  |            | 514.74      |
| 12 | 798 | Outside Service Employed                  |  | 3,317.52                                    |  | 16,747.10             |  |            | (13,429.58) |
| 14 | 799 | Miscellaneous General Expense             |  | 5,156.97                                    |  | 3,817.81              |  |            | 1,339.16    |
| 15 |     | Maintenance                               |  |   |  |                       |  |            |             |
| 16 | 805 | Maintenance of General Plant              |  | 6,310.70                                    |  | 1,066.51              |  |            | 5,244.19    |
| 17 |     | Total Administrative and General Expenses |  | 68,405.92                                   |  | 71,137.77             |  |            | (2,731.85)  |
| 18 |     | VIII. Miscellaneous                       |  |   |  |                       |  |            |             |
| 19 | 811 | Rents                                     |  | 14,952.00                                   |  | 12,702.00             |  |            | 2,250.00    |
| 20 | 812 | Admin. Exp. Transferred                   |  | (31,706.46)                                 |  | (25,790.41)           |  |            | (5,916.05)  |
| 20 |     | Admin. Exp. Transferred - General Office  |  | 144,718.40                                  |  | 116,141.12            |  |            | 28,577.28   |
| 21 | 813 | Duplicate Charges - CR                    |  | 0.00  |  | 0.00                  |  |            | 0.00        |
| 22 |     | Total Miscellaneous                       |  | 127,963.94                                  |  | 103,052.71            |  |            | 24,911.23   |
| 23 |     | Total Operating Expenses                  |  | 935,775.20                                  |  | 978,647.94            |  |            | (42,872.74) |

DIXON

| LN<br>NO | KIND OF TAX<br>(A)            | TAXES CHARGED DURING YEAR                    |                               |                                     |                                |                    |
|----------|-------------------------------|--|-------------------------------|-------------------------------------|--------------------------------|--------------------|
|          |                               | TOTAL TAXES<br>CHARGES<br>DURING YEAR<br>(B) | WATER<br>(ACCOUNT 507)<br>(C) | NONUTILITY<br>(ACCOUNT 5270)<br>(D) | OTHER<br>(ACCOUNT 5371)<br>(E) | CAPITALIZED<br>(F) |
| 24       | Real and Property Taxes       | 102,518.26                                   | 102,518.26                    | 0.00                                |                                |                    |
| 25       | State corporate Franchise Tax | 16,228.68                                    | 16,228.68                     |                                     |                                |                    |
| 26       | State Unemployment Tax        | 354.32                                       | 105.67                        |                                     |                                | 248.65             |
| 27       | Other State and Local Taxes   | 0.00   | 0.00                          |                                     |                                |                    |
| 28       | Federal Unemployment Tax      | 39.48  | 4.01                          |                                     |                                | 35.47              |
| 29       | FICA                          | 20,736.00                                    | 17,275.86                     |                                     |                                | 3,460.14           |
| 30       | Other Federal Tax             |  |                               |                                     |                                |                    |
| 31       | Federal Income Tax            | 120,753.06                                   | 120,753.06                    |                                     |                                |                    |
| 32       | payroll allocation            | 0.00   | 0.00                          |                                     |                                |                    |
| 33       |                               |  |                               |                                     |                                |                    |
| 34       |                               |  |                               |                                     |                                |                    |
| 35       | General Office Allocation     | 11,336.26                                    | 11,336.26                     |                                     |                                |                    |
| 36       |                               |  |                               |                                     |                                |                    |
| 37       |                               |  |                               |                                     |                                |                    |
| 38       |                               |  |                               |                                     |                                |                    |
| 39       |                               | 271,966.07                                   | 268,221.81                    | 0.00                                | 0.00                           | 3,744.26           |

**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        | Not Applicable |                             |                             |                                  |          |            |      |   |         |
| 2        |                |                             |                             |                                  |          |            |      |   |         |
| 3        |                |                             |                             |                                  |          |            |      |   |         |
| 4        |                |                             |                             |                                  |          |            |      |   |         |
| 5        |                |                             |                             |                                  |          |            |      |   |         |

| WELLS    |                           |                       |        |            |                | Annual Quantities Pumped .....(Unit) <sup>2</sup> | Remarks |
|----------|---------------------------|-----------------------|--------|------------|----------------|---|---------|
| Line No. | At Plant (Name or Number) | See Attached Schedule |        | Dimensions | Depth to Water |   |         |
|          |                           | Location              | Number |            |                |   |         |
| 6        |                           |                       |        |            |                |   |         |
| 7        |                           |                       |        |            |                |   |         |
| 8        |                           |                       |        |            |                |   |         |
| 9        |                           |                       |        |            |                |   |         |
| 10       |                           |                       |        |            |                |   |         |

| TUNNELS AND SPRINGS |                |          |        | FLOW IN .....(Unit) <sup>2</sup> |         | Annual Quantities Used .....(Unit) <sup>2</sup> | Remarks |
|---------------------|----------------|----------|--------|----------------------------------|---------|---|---------|
| Line No.            | Designation    | Location | Number | Maximum                          | Minimum |   |         |
| 11                  | Not Applicable |          |        |                                  |         |   |         |
| 12                  |                |          |        |                                  |         |   |         |
| 13                  |                |          |        |                                  |         |   |         |
| 14                  |                |          |        |                                  |         |   |         |
| 15                  |                |          |        |                                  |         |   |         |

| Purchased Water for Resale |                             |  |
|----------------------------|-----------------------------|--|
| 16                         | Purchased from              | Not Applicable                             |
| 17                         | Annual quantities purchased | (Unit chosen) <sup>2</sup> Million Gallons |
| 18                         |                             |  |
| 19                         |                             |  |

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> 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   |        | See Attached Schedule                    |         |
| 2        | Concrete                   |        |  |         |
| 3        | Earth                      |        |  |         |
| 4        | Wood                       |        |  |         |
| 5        | B. Distribution reservoirs |        |  |         |
| 6        | Concrete                   |        |  |         |
| 7        | Earth                      |        |  |         |
| 8        | Wood                       |        |  |         |
| 9        | C. Tanks                   |        |  |         |
| 10       | Wood                       |        |  |         |
| 11       | Metal                      |        |  |         |
| 12       | Concrete                   |        |  |         |
| 13       | Total                      |        |  |         |

DIXON DISTRICT

WELL PRODUCTION - YEAR 2011

SCHEDULE D-1

| <u>LOCATION</u>                | <u>UNIT NO.</u> | <u>I.D.<br/>SIZE<br/>INCHES</u> | <u>DEPTH<br/>(FEET)</u> | <u>2011<br/>M.G.</u> | <u>2011<br/>A.F.</u> | <u>HOURS</u> |
|--------------------------------|-----------------|---------------------------------|-------------------------|----------------------|----------------------|--------------|
| State Highway & A Street       | 1-03            | 20-16                           | 538                     | 184.8                | 567.0                | 6,908        |
| East A Street E/O Fifth Street | 2-01            | 16                              | 578                     | 0.0                  | 0.0                  | 11           |
| Adams S/O Westminster          | 3-01            | 16                              | 602                     | 1.8                  | 5.5                  | 23           |
| State Street N/O Almond Street | 4-01            | 20-16-12                        | 665                     | 30.4                 | 93.2                 | 825          |
| 700 West H Street              | 5-01            | 16                              | 650                     | 8.1                  | 24.9                 | 260          |
| Woodvale Drive                 | 6-01            | 16                              | 520                     | 75.2                 | 230.9                | 1,999        |
| Hillside Wellsite              | 7-01            | 14                              | 822                     | 101.5                | 311.5                | 6,523        |
| N. 2nd Street W/O Creekside    | <u>8-01</u>     | 14-12                           | 850                     | 54.2                 | <u>166.4</u>         | 468          |
| <br>                           |                 |                                 |                         |                      |                      |              |
| <b>GRAND TOTAL</b>             | 8               |                                 |                         | 456.0                | 1,399.3              | 17,017       |

**CALIFORNIA WATER SERVICE COMPANY**

**DIXON DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2011**

**SCHEDULE D - 2**

| <u>LOCATION</u>           | <u>DESIGNATION</u> | <u>FILLED FROM<br/>WHAT SOURCE</u> | <u>TYPE</u>           | <u>CAPACITY<br/>(1000 gal)</u> |   |
|---------------------------|--------------------|------------------------------------|-----------------------|--------------------------------|---|
| Porter Rd. and Marvin Way | Sta. 001-Tank 1    | Wells                              | Elevated Steel        | 75                             | D |
|                           | <u>1</u>           |                                    | <b>Total District</b> | <u>75</u>                      |   |

D - Distribution

DIX

**SCHEDULE D-3  
Description of Transmission and Distribution Facilities**

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. | Not Applicable | Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ |         |          |          |          |          |          |           |
|----------|----------------|---|---------|----------|----------|----------|----------|----------|-----------|
|          |                | 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. | Not Applicable | Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ |            |            |            |            |             |           | Total All Lengths |
|----------|----------------|---|------------|------------|------------|------------|-------------|-----------|-------------------|
|          |                | 101 to 200  | 201 to 300 | 301 to 400 | 401 to 500 | 501 to 750 | 751 to 1000 | Over 1000 |                   |
| 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. | See Attached Schedule    | NOT INCLUDING SERVICE PIPING |       |   |       |   |   |   |   |   |
|----------|--------------------------|------------------------------|-------|---|-------|---|---|---|---|---|
|          |                          | 1                            | 1 1/2 | 2 | 2 1/2 | 3 | 4 | 5 | 6 | 8 |
| 11       | Cast Iron                |                              |       |   |       |   |   |   |   |   |
| 12       | Cast Iron (cement lined) |                              |       |   |       |   |   |   |   |   |
| 13       | Concrete                 |                              |       |   |       |   |   |   |   |   |
| 14       | Copper                   |                              |       |   |       |   |   |   |   |   |
| 15       | Riveted steel            |                              |       |   |       |   |   |   |   |   |
| 16       | Standard screw           |                              |       |   |       |   |   |   |   |   |
| 17       | Screw or welded casing   |                              |       |   |       |   |   |   |   |   |
| 18       | Cement - asbestos        |                              |       |   |       |   |   |   |   |   |
| 19       | Welded steel             |                              |       |   |       |   |   |   |   |   |
| 20       | Wood                     |                              |       |   |       |   |   |   |   |   |
| 21       | Other (specify)          |                              |       |   |       |   |   |   |   |   |
| 22       | Total                    |                              |       |   |       |   |   |   |   |   |

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

| Line No. | See Attached Schedule    | NOT INCLUDING SERVICE PIPING - Continued |    |    |    |    |    | Other Sizes (Specify Sizes) | Total All Sizes |
|----------|--------------------------|--|----|----|----|----|----|-----------------------------|-----------------|
|          |                          | 10                                       | 12 | 14 | 16 | 18 | 20 |                             |                 |
| 23       | Cast Iron                |  |    |    |    |    |    |                             |                 |
| 24       | Cast Iron (cement lined) |  |    |    |    |    |    |                             |                 |
| 25       | Concrete                 |  |    |    |    |    |    |                             |                 |
| 26       | Copper                   |  |    |    |    |    |    |                             |                 |
| 27       | Riveted steel            |  |    |    |    |    |    |                             |                 |
| 28       | Standard screw           |  |    |    |    |    |    |                             |                 |
| 29       | Screw or welded casing   |  |    |    |    |    |    |                             |                 |
| 30       | Cement - asbestos        |  |    |    |    |    |    |                             |                 |
| 31       | Welded steel             |  |    |    |    |    |    |                             |                 |
| 32       | Wood                     |  |    |    |    |    |    |                             |                 |
| 33       | Other (specify)          |  |    |    |    |    |    |                             |                 |
| 34       | Total                    |  |    |    |    |    |    |                             |                 |



California Water Service Company  
Supply And Distributions Mains  
12/31/2011

Department: 105-DIXON

| Pipe Size    | Asbestos<br>Cement | Cast Iron | Concrete<br>Cylinder | Copper<br>Tubing | Steel<br>Standard | Steel Cement<br>Lined | Steel<br>Other | Ductile<br>Iron | Plastic<br>Pipe | Total   |
|--------------|--------------------|-----------|----------------------|------------------|-------------------|-----------------------|----------------|-----------------|-----------------|---------|
| 3/4"         |                    |           |                      |                  |                   |                       |                |                 |                 | 52      |
| 1"           |                    |           |                      | 52               |                   |                       |                |                 |                 |         |
| 1 - 1/4"     |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 1 - 1/2"     |                    |           |                      |                  |                   |                       |                |                 |                 | 2,680   |
| 2"           |                    | 1,987     |                      |                  | 693               |                       |                |                 |                 |         |
| 2-3/8"       |                    |           |                      |                  | 218               |                       |                |                 |                 | 218     |
| 2-1/2"       |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 3"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 3-1/2"       |                    |           |                      |                  | 2,002             |                       | 46             | 230             | 409             | 13,264  |
| 4"           | 5,871              | 4,706     |                      |                  |                   |                       |                |                 |                 |         |
| 4-1/2"       |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 5"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 5-1/2"       |                    |           |                      |                  | 1,346             | 378                   | 164            | 120             | 1,978           | 87,064  |
| 6"           | 74,901             | 8,177     |                      |                  |                   |                       |                |                 |                 |         |
| 7"           |                    |           |                      |                  | 92                | 160                   | 90             | 4,422           | 8,490           | 61,859  |
| 8"           | 47,606             | 999       |                      |                  |                   |                       |                |                 |                 |         |
| 9"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 10"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 10-3/4"      |                    |           |                      |                  |                   | 240                   |                | 5,585           | 2,980           | 8,805   |
| 12"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 12-3/4"      |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 14"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 15"          |                    |           |                      |                  |                   |                       |                | 2,515           |                 | 2,515   |
| 16"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 17"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 18"          |                    | 0         |                      |                  |                   |                       |                |                 |                 |         |
| 19"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 20"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 21"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 22"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 24"          |                    | 0         |                      |                  |                   |                       |                |                 |                 |         |
| 26"          |                    |           |                      |                  |                   |                       |                | 0               |                 |         |
| 27"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 30"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 33"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 36"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 37"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 42"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| <b>Total</b> | 128,378            | 15,869    |                      | 52               | 4,351             | 778                   | 300            | 12,872          | 13,857          | 176,457 |

**SCHEDULE D-4**

Dixon

**Number of Active Service Connections**

|                                 | Metered- | Dec. 31 | Flat Rate- | Dec. 31 |
|---------------------------------|----------|---------|------------|---------|
|                                 | Prior    | Current | Prior      | Current |
|                                 | Year     | Year    | Year       | Year    |
| Commercial (including domestic) | 2800     | 2800    |            |         |
| Industrial                      | 3        | 3       |            |         |
| Public Authorities              | 36       | 36      |            |         |
| Irrigation                      |          |         |            |         |
| Other (specify)                 | 1        | 1       |            |         |
|                                 |          |         |            |         |
| Sub-Total                       | 2840     | 2840    | 0          | 0       |
| Private Fire Connections        |          |         | 26         | 26      |
| Public Fire Connections         |          |         | 264        | 264     |
| Totals                          | 2840     | 2840    | 290        | 290     |

DIXON

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

| Size        | Meters | Services |
|-------------|--------|----------|
| 5/8 - in.   | 3,013  |          |
| 3/4 - in.   |        | 1,866    |
| 1 - in.     | 506    | 972      |
| 1 1/4 - in. |        |          |
| 1 1/2 - in. | 49     | 9        |
| 2 - in.     | 55     | 84       |
| 2 1/2 - in. |        |          |
| 3 - in.     | 18     |          |
| 4 - in.     | 3      | 23       |
| 5 - in.     |        |          |
| 6 - in.     |        | 9        |
| 8 - in.     |        | 2        |
| 10 - in.    |        |          |
| 12 - in.    |        |          |
| 16 - in.    |        |          |
| 18 - in.    |        |          |
| other       |        | 2        |
| misc        |        |          |
| Totals      | 3,644  | 2,967    |

**SCHEDULE D-6**

**Meter Testing Data**

|   |             |
|---|-------------|
| <b>A. Number of Meters Tested During Year as Prescribed<br/>in Section VI of General Order No. 103:</b> |             |
| 1. New, after being received  | _____       |
| 2. Used, before repair  | _____ 1     |
| 3. Used, after repair   | _____ 0     |
| 4. Found fast, requiring billing adjustment   | _____       |
| <b>B. Number of Meters in Service Since Last Test</b>   |             |
| 1. Ten Years or Less  | _____ 1,855 |
| 2. More than 10, but less than 15 years   | _____ 299   |
| 3. More than 15 years   | _____ 1,043 |

Dixon

## SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

| Classification<br>Of Service   | During Current Year |     |     |     |     |     |           | Sub-total | Total | Total<br>Prior Yr |
|--|---------------------|-----|-----|-----|-----|-----|-----------|-----------|-------|-------------------|
|  | Jan                 | Feb | Mar | Apr | May | Jun | Sub-total |           |       |                   |
| Commercial   | 26                  | 24  | 24  | 28  | 47  | 42  | 191       |           |       |                   |
| Industrial   |                     |     |     |     |     |     | 0         |           |       |                   |
| Public Authority   | 1                   | -5  | 0   | 1   | 7   | 5   | 9         |           |       |                   |
| Irrigation   |                     |     |     |     |     |     | 0         |           |       |                   |
| Other water utilities  |                     |     |     |     |     |     | 0         |           |       |                   |
| Reclaimed  |                     |     |     |     |     |     | 0         |           |       |                   |
| Other  |                     |     |     |     |     |     | 0         |           |       |                   |
| Total  | 27                  | 19  | 24  | 29  | 54  | 47  | 200       |           |       |                   |
| Classification<br>Of Service   | During Current Year |     |     |     |     |     |           | Sub-total | Total | Total<br>Prior Yr |
|  | Jul                 | Aug | Sep | Oct | Nov | Dec | Sub-total |           |       |                   |
| Commercial   | 61                  | 64  | 67  | 45  | 34  | 29  | 300       | 491       | 523   |                   |
| Industrial   |                     |     |     |     |     |     | 0         | 0         | 0     |                   |
| Public Authority   | 7                   | 7   | 7   | 4   | 2   | 1   | 28        | 37        | 48    |                   |
| Irrigation   |                     |     |     |     |     |     | 0         | 0         | 0     |                   |
| Other water utilities  |                     |     |     |     |     |     | 0         | 0         | 0     |                   |
| Reclaimed  |                     |     |     |     |     |     | 0         | 0         | 0     |                   |
| Other  |                     |     |     |     |     |     | 0         | 0         | 0     |                   |
| Total  | 68                  | 71  | 74  | 49  | 36  | 30  | 328       | 528       | 571   |                   |
| Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 9,521 |                     |     |     |     |     |     |           |           |       |                   |

### END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

|   |     |              |
|---|-----|--------------|
| 131. Materials and supplies on hand       | (G) | 253.29       |
|   |     | 80,093.00    |
| 100.3. Construction work in progress      | (G) | 5,910.73     |
|   |     | 1,816,253.78 |
| 241. Advances for construction            |     | -404,402.23  |
| 265. Contributions in aid of construction |     | -390,961.87  |

(G) General Office Allocation

### SIGNATURE

District Management

Name of District Manager Jack Caldwell

Address 201 South First Street, Dixon, CA 95620

Telephone 707-678-5928

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2011 to December 31, 2011.

Dixon



Signature

Controller

Title

MAR 26 2012

Date

# INDEX

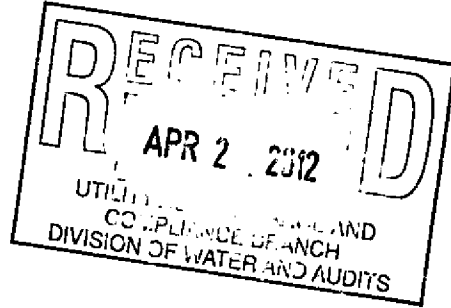
|  | <u>Page</u> |
|--|-------------|
| Acres Irrigated                          | 15          |
| Advances for Construction                | 16          |
| Construction work in progress            | 16          |
| Contribution in aid of construction      | 16          |
| Depreciation and amortization reserves   | 2           |
| Material and supplies on hand            | 16          |
| Meters and services on pipe system       | 13          |
| Operating expenses                       | 4-6         |
| Operating revenues                       | 7           |
| Population served                        | 15          |
| Service connections, active              | 14          |
| Signature                                | 16.a        |
| Source of supply and water developed     | 11          |
| Storage facilities                       | 11          |
| Taxes                                    | 8           |
| Transmission and distribution facilities | 12          |
| Utility plant in service                 | 2           |

74

Received \_\_\_\_\_

Examined \_\_\_\_\_

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



2011  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF

CALIFORNIA WATER SERVICE COMPANY  
 1720 North First Street  
 SAN JOSE, CALIFORNIA 95112-4598

Name of District: Dixon Location: Dixon Solano  
 (TOWN OR CITY) (County)

TO THE  
 PUBLIC UTILITIES COMMISSION  
 STATE OF CALIFORNIA  
 FOR THE  
 YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

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| Acct                               | Description                    | Beg of YR bal | Additions    | Retirements | Other     | End of YR     |
|------------------------------------|--------------------------------|---------------|--------------|-------------|-----------|---------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |               |              |             |           |               |
| 301                                | ORGANIZATION                   | 0.00          |              |             |           | 0.00          |
| 302                                | FRANCHISES AND CONSENTS        | 0.00          |              |             |           | 0.00          |
| 303                                | OTHER INTANGIBLE PLANT         | 354,936.35    | -5,180.28    | -5,837.94   |           | 343,918.13    |
|                                    | TOTAL INTANGIBLE PLANT         | 354,936.35    | -5,180.28    | -5,837.94   |           | 343,918.13    |
| <b>II. LAND PLANT</b>              |                                |               |              |             |           |               |
| 306                                | LAND AND LAND RIGHTS           | 1,555,240.47  |              |             | -45.80    | 1,555,194.67  |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |               |              |             |           |               |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 0.00          |              |             |           | 0.00          |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00          |              |             |           | 0.00          |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00          |              |             |           | 0.00          |
| 315                                | WELLS                          | 344,673.25    | 1,642,927.93 |             |           | 1,987,601.18  |
| 316                                | SUPPLY MAINS                   | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 344,673.25    | 1,642,927.93 |             |           | 1,987,601.18  |
| <b>IV. PUMPING PLANT</b>           |                                |               |              |             |           |               |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 142,211.57    | 154,483.16   |             |           | 296,694.73    |
| 3211                               | PAVEMENT                       | 3,403.70      |              |             |           | 3,403.70      |
| 324                                | PUMPING EQUIPMENT              | 918,261.71    | 330,065.30   |             |           | 1,248,327.01  |
| 3241                               | SYS CONTROL COMPUTER EQUIP     | 103,374.16    | 2,679.88     |             |           | 106,054.04    |
| 325                                | OTHER PUMPING PLANT            | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL PUMPING PLANT            | 1,167,251.14  | 487,228.34   |             |           | 1,654,479.48  |
| <b>V. WATER TREATMENT PLANT</b>    |                                |               |              |             |           |               |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00          | 17,272.50    |             |           | 17,272.50     |
| 332                                | WATER TREATMENT EQUIPMENT      | 167,835.53    | -2,668.08    |             |           | 165,167.45    |
|                                    | TOTAL WATER TREATMENT PLANT    | 167,835.53    | 14,604.42    |             |           | 182,439.95    |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |               |              |             |           |               |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00          |              |             |           | 0.00          |
| 3411                               | PAVEMENT                       | 21,585.35     |              |             |           | 21,585.35     |
| 342                                | RESERVOIRS AND TANKS           | 41,372.84     | 43,046.26    |             |           | 84,419.10     |
| 3421                               | TANK PAINTING                  | 163,977.46    | -6,962.18    |             |           | 157,015.28    |
| 343                                | TRANS AND DIST MAINS           | 4,099,344.51  | -11,036.94   |             |           | 4,088,307.57  |
| 344                                | FIRE MAINS                     | 0.00          |              |             |           | 0.00          |
| 345                                | SERVICES                       | 753,287.16    | 28,275.76    |             | 38,906.82 | 820,469.74    |
| 346                                | METERS                         | 455,581.29    | 66,444.50    |             |           | 522,025.79    |
| 348                                | HYDRANTS                       | #             | -1,605.51    |             |           | 331,932.20    |
|                                    | TOTAL TRANS AND DIST PLANT     | 5,868,686.32  | 118,161.89   |             | 38,906.82 | 6,025,755.03  |
| <b>VII. GENERAL PLANT</b>          |                                |               |              |             |           |               |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 26,132.01     |              |             |           | 26,132.01     |
| 3711                               | PAVEMENT                       | 0.00          |              |             |           | 0.00          |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 6,075.61      |              |             |           | 6,075.61      |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 5,563.80      |              |             |           | 5,563.80      |
| 3722                               | COMPUTER SOFTWARE              | 16,896.91     |              |             |           | 16,896.91     |
| 373                                | TRANSPORTATION EQUIPMENT       | 94,075.50     |              |             |           | 94,075.50     |
| 374                                | STORES EQUIPMENT               | 62,902.36     |              |             |           | 62,902.36     |
| 375                                | LABORATORY EQUIPMENT           | 0.00          |              |             |           | 0.00          |
| 376                                | COMMUNICATION EQUIPMENT        | 21,052.87     |              |             |           | 21,052.87     |
| 377                                | POWER OPERATED EQUIPMENT       | 12,801.18     |              |             |           | 12,801.18     |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 39,287.84     |              |             |           | 39,287.84     |
| 379                                | OTHER GENERAL PLANT            | 0.00          |              |             |           | 0.00          |
| 380                                | LEASED PROPERTY                | 0.00          |              |             |           | 0.00          |
|                                    | TOTAL OTHER GENERAL PLANT      | 284,788.08    |              |             |           | 284,788.08    |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |               |              |             |           |               |
| 390                                | OTHER TANGIBLE PROPERTY        | 237.85        |              |             |           | 237.85        |
| 391                                | UTILITY PLANT PURCHASED        | 0.00          |              |             |           | 0.00          |
|                                    | DIST GO PLANT ALLOCATION       | 306,774.89    | 109,910.34   | -39,909.52  | 29.18     | 376,804.89    |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00          | 0.00         | 0.00        | 0.00      | 0.00          |
|                                    | TOTAL UNDISTRIBUTED ITEMS      | 307,012.74    | 109,910.34   | -39,909.52  | 29.18     | 377,042.74    |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 10,050,423.88 | 2,367,652.64 | -45,747.46  | 38,890.20 | 12,411,219.26 |

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2011**  
**SCHEDULE A-1d**  
**DIXON DISTRICT RATE BASE AND WORKING CASH**

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| Line No. | Title of Account   | Balance | 12/31/2011          | Balance | 12/31/2010         |
|----------|--|---------|---------------------|---------|--------------------|
| 1        | UTILITY PLANT  |         |                     |         |                    |
| 2        | PLANT IN SERVICE   | \$      | 10,800,701.7        | \$      | 8,510,180.6        |
| 4        | GENERAL OFFICE PRORATE   | \$      | 363,900.3           | \$      | 288,727.6          |
| 5        | RATE BASE WRITE-UP   | \$      | -                   | \$      | -                  |
| 6        | PLANT NOT FUNDED BY CALWATER                                       | \$      | -                   | \$      | -                  |
| 7        | TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 ) | \$      | <u>11,164,602.0</u> | \$      | <u>8,798,908.2</u> |
| 8        | LESS ACCUMULATED DEPRECIATION/AMORTIZATION                         |         |                     |         |                    |
| 9        | PLANT IN SERVICE   | \$      | 2,614,593.0         | \$      | 2,402,254.8        |
| 10       | GENERAL OFFICE PRORATE   | \$      | 151,998.3           | \$      | 124,288.5          |
| 11       | TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )              | \$      | <u>2,766,591.3</u>  | \$      | <u>2,526,543.3</u> |
| 12       | LESS OTHER RESERVES  |         |                     |         |                    |
| 13       | DEFERRED INCOME TAXES  | \$      | 434,990.4           | \$      | 328,982.4          |
| 14       | DEFERRED ITC   | \$      | 10,740.9            | \$      | 11,271.9           |
| 15       | GENERAL OFFICE PRORATE   | \$      | 29,205.6            | \$      | 5,078.0            |
| 16       | TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )             | \$      | <u>474,937.0</u>    | \$      | <u>345,330.2</u>   |
| 17       | LESS ADJUSTMENTS   |         |                     |         |                    |
| 18       | CONTRIBUTIONS IN AID OF CONSTRUCTION                               | \$      | 387,027.2           | \$      | 391,959.4          |
| 19       | ADVANCES FOR CONSTRUCTION  | \$      | 383,713.6           | \$      | 418,146.5          |
| 20       | OTHER (TAX EFFECT ON CIAC AND ADVANCES)                            | \$      | 73,020.8            | \$      | 78,594.0           |
| 21       | TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )                | \$      | <u>697,720.2</u>    | \$      | <u>731,511.9</u>   |
| 22       | ADD MATERIALS AND SUPPLIES   | \$      | 75,401.3            | \$      | 66,348.3           |
| 23       | ADD ADOPTED WORKING CASH ( = Line 37 )                             | \$      | 131,282.8           | \$      | 69,100.0           |
| 24       | TOTAL DISTRICT RATE BASE   | \$      | <u>7,432,037.6</u>  | \$      | <u>5,330,970.9</u> |
| 25       | ( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )     |         |                     |         |                    |

**WORKING CASH**

|    |   |    |                  |    |                  |
|----|---|----|------------------|----|------------------|
| 26 | DETERMINATION OF OPERATIONAL CASH REQUIREMENT                     |    |                  |    |                  |
| 27 | Operating Expenses Excluding Taxes, Depreciation & Uncollectible) | \$ | 937,754.6        | \$ | 980,457.5        |
| 28 | Purchased Power & Commodity for Resale*                           | \$ | 127,573.7        | \$ | 165,743.8        |
| 29 | Meter Revenues: Bimonthly Billing                                 | \$ | 379,185.8        | \$ | 302,985.7        |
| 30 | Other Revenues: Flat Rate Monthly Billing                         | \$ | 2,135.6          | \$ | 1,602.5          |
| 31 | Total Revenues ( Line 30 + Line 31 )                              | \$ | <u>381,321.4</u> | \$ | <u>304,588.2</u> |
| 32 | Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )       |    | 0.56%            |    | 0.53%            |
| 33 | 5/24 x Line 28 x ( 100% - Line 33 )                               | \$ | 194,271.4        | \$ | 203,187.3        |
| 34 | 1/24 x Line 28 x Line 33  | \$ | 218.8            | \$ | 214.9            |
| 35 | 1/12 x Line 29  | \$ | 10,631.1         | \$ | 13,812.0         |
| 36 | Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )    | \$ | 205,121.4        | \$ | 217,214.2        |
| 37 | Total Adopted   | \$ | 131,282.8        | \$ | 69,100.0         |

**SCHEDULE A-3**

**DIXON**

**Depreciation and Amortization Reserves**

**2011**

| Line No. | Item (a)   |     | Account 250       |              | Account 251                         |  | Account 252                               | Account 253        |  |
|----------|--|-----|-------------------|--------------|-------------------------------------|--|---|--------------------|--|
|          |  |     | Utility Plant (b) |              | Limited Term Utility Investment (c) |  | Utility Plant Acquisition Adjustments (d) | Other Property (e) |  |
| 1        | Balance in reserves at beginning of year   | (G) | 120,951.47        |              |                                     |  |   |                    |  |
|          |  |     | 2,409,997.54      |              | 74,307.85                           |  | 0.00                                      | 0.00               |  |
| 2        | Add: Credits to reserves during year   |     |                   |              |                                     |  |   |                    |  |
| 3        | a) Charged to account No. 503  | (G) | 34,199.38         |              |                                     |  |   |                    |  |
|          |  |     | 206,717.00        |              |                                     |  |   |                    |  |
| 4        | b) Charged to account No. 265  |     | 11,642.29         |              |                                     |  |   |                    |  |
| 5        | c) Charged to clearing accounts  | (G) | 1,497.00          |              |                                     |  |   |                    |  |
|          |  |     | 5,879.76          |              |                                     |  |   |                    |  |
| 6        | d) Salvage recovered   | (G) | 0.00              |              |                                     |  |   |                    |  |
|          |  |     | 0.00              |              |                                     |  |   |                    |  |
| 7        | e) All other credits   | (G) | (1,262.35)        |              |                                     |  |   |                    |  |
|          |  |     | 0.00              | (B)          | 28,983.21                           |  |   | 0.00               |  |
| 8        | Total Credits  |     | 258,673.08        |              | 28,983.21                           |  |   | 0.00               |  |
| 9        | Deduct: Debits to reserves during year   |     |                   |              |                                     |  |   |                    |  |
| 10       | a) Book cost of property retires   | (G) | 39,909.52         |              |                                     |  |   |                    |  |
|          |  |     | 0.00              |              |                                     |  |   |                    |  |
| 11       | b) Cost of removal   | (G) | 2,178.53          |              |                                     |  |   |                    |  |
|          |  |     | 0.00              |              |                                     |  |   |                    |  |
| 12       | c) All other debits  | (G) | 9.01              |              |                                     |  |   |                    |  |
|          |  |     | (18.02)           |              |                                     |  |   |                    |  |
| 13       | Total Debits   |     | 42,079.04         |              |                                     |  |   |                    |  |
| 14       | Balances in reserves at end of year  |     | 2,747,543.05      |              | 103,291.06                          |  | 0.00                                      | 0.00               |  |
| 15       | State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized      |     |                   |              |                                     |  |   |                    |  |
| 16       | (A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation |     |                   |              |                                     |  |   |                    |  |
| 17       |  |     |                   |              |                                     |  |   |                    |  |
| 18       | Report depreciation in Federal Tax Return for year:  |     |                   | 1,683,303.00 |                                     |  |   |                    |  |
| 19       | Indicate nature of these items and accounts affected   |     |                   |              |                                     |  |   |                    |  |
| 20       | (See Schedule A-3a opposite)   |     |                   |              |                                     |  |   |                    |  |



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: DIXON

| ACCOUNT                            | BEGIN<br>BALANCE | PROVISIONS | RETIREMENT | SALVAGE | COST TO<br>REMOVE | OTHER | END<br>BALANCE |
|------------------------------------|------------------|------------|------------|---------|-------------------|-------|----------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                  |            |            |         |                   |       |                |
| 3110 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3140 SPRINGS AND TUNNELS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3150 WELLS                         | 386,971.30       | 5,824.92   | 0.00       | 0.00    | 0.00              | 0.00  | 392,796.22     |
| 3160 SUPPLY MAINS                  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL SOURCE OF SUPPLY PLANT       | 386,971.30       | 5,824.92   | 0.00       | 0.00    | 0.00              | 0.00  | 392,796.22     |
| <b>II. PUMPING PLANT</b>           |                  |            |            |         |                   |       |                |
| 3210 STRUCTURES AND IMPROVEMENTS   | 89,580.88        | 6,887.64   | 0.00       | 0.00    | 0.00              | 0.00  | 96,468.52      |
| 3220 BOILER PLANT EQUIPMENT        | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3240 PUMPING EQUIPMENT             | 193,593.60       | 19,926.24  | 0.00       | 0.00    | 0.00              | 0.00  | 213,519.84     |
| 3241 SYSTEM CONTROL COMPUTER EQUIP | 5,444.01         | 2,243.16   | 0.00       | 0.00    | 0.00              | 0.00  | 7,687.17       |
| 3250 OTHER PUMPING PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL PUMPING PLANT                | 288,618.49       | 29,057.04  | 0.00       | 0.00    | 0.00              | 0.00  | 317,675.53     |
| <b>III. WATER TREATMENT PLANT</b>  |                  |            |            |         |                   |       |                |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3320 WATER TREATMENT EQUIPMENT     | 54,376.99        | 4,246.20   | 0.00       | 0.00    | 0.00              | 0.00  | 58,623.19      |
| TOTAL WATER TREATMENT PLANT        | 54,376.99        | 4,246.20   | 0.00       | 0.00    | 0.00              | 0.00  | 58,623.19      |
| <b>IV. TRANS AND DIST PLANT</b>    |                  |            |            |         |                   |       |                |
| 3410 STRUCTURES AND IMPROVEMENTS   | 2,287.09         | 1,824.00   | 0.00       | 0.00    | 0.00              | 0.00  | 4,111.09       |
| 3420 RESERVOIRS AND TANKS          | 18,954.24        | 682.68     | 0.00       | 0.00    | 0.00              | 0.00  | 19,636.92      |
| 3421 TANK PAINTING                 | 0.00             | 2,705.64   | 0.00       | 0.00    | 0.00              | 0.00  | 2,705.64       |
| 3430 TRANS AND DIST MAINS          | 987,343.54       | 104,533.32 | 0.00       | 0.00    | 0.00              | 0.00  | 1,091,876.86   |
| 3440 FIRE MAINS                    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3450 SERVICES                      | 328,860.27       | 48,799.20  | 0.00       | 0.00    | 0.00              | 0.00  | 377,659.47     |
| 3460 METERS                        | 160,297.43       | 12,938.52  | 0.00       | 0.00    | 0.00              | 0.00  | 173,235.95     |
| 3470 METER INSTALLATIONS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3480 HYDRANTS                      | 47,167.78        | 6,203.76   | 0.00       | 0.00    | 0.00              | 0.00  | 53,371.54      |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL TRANS AND DIST PLANT         | 1,544,910.35     | 177,687.12 | 0.00       | 0.00    | 0.00              | 0.00  | 1,722,597.47   |
| <b>V. GENERAL PLANT</b>            |                  |            |            |         |                   |       |                |
| 3710 STRUCTURES AND IMPROVEMENTS   | 19,877.64        | 585.36     | 0.00       | 0.00    | 0.00              | 0.00  | 20,463.00      |
| 3720 OFFICE FURNITURE AND EQUIP    | 14,757.93        | 241.80     | 0.00       | 0.00    | 0.00              | 0.00  | 14,999.73      |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 9,364.93         | 221.40     | 0.00       | 0.00    | 0.00              | 0.00  | 9,586.33       |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 4,280.85         | 672.48     | 0.00       | 0.00    | 0.00              | 0.00  | 4,953.33       |
| 3730 TRANSPORTATION EQUIPMENT      | -7,645.79        | 5,879.76   | 0.00       | 0.00    | 0.00              | 0.00  | -1,766.03      |
| 3740 STORES EQUIPMENT              | 47,031.15        | -276.72    | 0.00       | 0.00    | 0.00              | 0.00  | 46,754.43      |
| 3750 LABORATORY EQUIPMENT          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3760 COMMUNICATION EQUIPMENT       | 26,878.73        | -6.36      | 0.00       | 0.00    | 0.00              | 0.00  | 26,872.37      |
| 3770 POWER OPERATED EQUIPMENT      | 6,255.11         | 536.40     | 0.00       | 0.00    | 0.00              | 0.00  | 6,791.51       |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 14,082.01        | 2,062.56   | 0.00       | 0.00    | 0.00              | 0.00  | 16,144.57      |
| 3790 OTHER GENERAL PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3800 LEASED PROPERTY               | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3900 OTHER TANGIBLE PROPERTY       | 237.85           | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 237.85         |
| 3910 WATER PLANT PURCHASE          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL GENERAL PLANT                | 135,120.41       | 9,916.68   | 0.00       | 0.00    | 0.00              | 0.00  | 145,037.09     |
| GO PLANT ALLOCATION                | 120,951.47       | 31,941.12  | -39,909.52 | 9.01    | -2,178.53         | 0.00  | 110,813.55     |
| TOTAL DEPRECIATION                 | 2,530,949.01     | 258,673.08 | -39,909.52 | 9.01    | -2,178.53         | 0.00  | 2,747,543.05   |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)   | OPERATING REVENUES - CLASS A WATER |                             | UTILITIES                   | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|------------------------------------|-----------------------------|-----------------------------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)      | AMOUNT<br>PRIOR YEAR<br>(C) | AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 22       |            | <b>I. Water Service Revenues</b>                       |                                    |                             |                             |                               |
| 23       | 601        | Metered Sales to General Customers                     |                                    |                             |                             |                               |
| 24       |            | 601.1 Commercial Sales                                 | 1,667,798.98                       | 1,463,028.55                |                             | 204,770.43                    |
| 25       |            | 601.2 Industrial Sales                                 | 1,494.30                           | 1,119.81                    |                             | 374.49                        |
| 26       |            | 601.3 Sales to Public Authorities                      | 129,547.96                         | 110,823.45                  |                             | 18,724.51                     |
| 27       |            | Sub-Total  | <u>1,798,841.24</u>                | <u>1,574,971.81</u>         |                             | <u>223,869.43</u>             |
| 28       | 602        | Unmetered Sales to General Customers                   |                                    |                             |                             |                               |
| 29       |            | 602.1 Commercial Sales                                 | 0.00                               | 0.00                        |                             | 0.00                          |
| 31       |            | 602.3 Sales to Public Authorities                      | 0.00                               | 0.00                        |                             | 0.00                          |
| 32       |            | Sub-Total  | <u>0.00</u>                        | <u>0.00</u>                 |                             | <u>0.00</u>                   |
| 34       | 603        | 603.1 Metered Sales, Irrigation Customers              | 1,813.24                           | 1,549.50                    |                             | 263.74                        |
|          |            | Sub-Total  | <u>1,813.24</u>                    | <u>1,549.50</u>             |                             | <u>263.74</u>                 |
| 37       | 604        | Private Fire Protection Service                        | 12,653.93                          | 9,656.40                    |                             | 2,997.53                      |
| 38       | 605        | Public Fire Protection Service                         | 3,605.32                           | 2,808.00                    |                             | 797.32                        |
| 39       | 606        | Sales To Other Water Utilities For Resale              | (1,315.10)                         | (30,645.36)                 |                             | 29,330.26                     |
| 42       | 609        | Other Sales or Service                                 | 486.64                             | 1,120.10                    |                             | (633.46)                      |
| 43       |            | Sub-Total  | <u>15,430.79</u>                   | <u>(17,060.86)</u>          |                             | <u>32,491.65</u>              |
| 44       |            | Total Water Service Revenue                            | <u>1,816,085.27</u>                | <u>1,559,460.45</u>         |                             | <u>256,624.82</u>             |
| 46       |            | <b>II. Other Water Revenues</b>                        |                                    |                             |                             |                               |
| 47       | 611        | Miscellaneous Service Revenue                          | 8,155.00                           | 5,740.00                    |                             | 2,415.00                      |
| 48       | 612        | Rent From Water Property                               | 0.00                               | 0.00                        |                             | 0.00                          |
| 50       | 614        | Other Water Revenues                                   | 14,659.92                          | 3,268.87                    |                             | 11,391.05                     |
| 51       |            | Total Other Water Revenues                             | <u>22,814.92</u>                   | <u>9,008.87</u>             |                             | <u>13,806.05</u>              |
| 52       |            | <b>III. Water Revenue Adjustment Mechanism Offsets</b> |                                    |                             |                             |                               |
| 53       |            | WRAM Adjustmets  | 343,246.34                         | 267,873.07                  |                             | 75,373.27                     |
| 54       |            | WRAM/MCBA Interest                                     | 918.16                             | 802.17                      |                             | 115.99                        |
| 54       |            | Conservation Revenue Billed                            | (22,298.49)                        | 0.00                        |                             | (22,298.49)                   |
| 55       |            | Total WRAM Adjustments                                 | <u>321,866.01</u>                  | <u>268,675.24</u>           |                             | <u>53,190.77</u>              |
| 52       |            | Total Operating Revenues                               | <u>2,160,766.20</u>                | <u>1,837,144.56</u>         |                             | <u>323,621.64</u>             |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | OPERATING EXPENSE - CLASS A, B, AND C WATER |                             | UTILITIES | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|---|-----------------------------|-----------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)               | AMOUNT<br>PRIOR YEAR<br>(C) |           |                               |
| 1        |            | <b>I. Source of Supply Expense</b>     |   |                             |           |                               |
| 2        |            | Operation                              |   |                             |           |                               |
| 3        | 701        | Operation Supervision and Engineering  | 4,049.73                                    | 4,130.33                    |           | (80.60)                       |
| 5        | 702        | Operation Labor and Expense            | 0.00  | 0.00                        |           | 0.00                          |
| 6        | 703        | Miscellaneous Expense                  | 0.00  | 0.00                        |           | 0.00                          |
| 7        | 704        | Purchased Water                        | 0.00  | 0.00                        |           | 0.00                          |
| 8        |            | Maintenance                            |   |                             |           |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00  | 80.76                       |           | (80.76)                       |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00  | 0.00                        |           | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00  | 0.00                        |           | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00  | 0.00                        |           | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00  | 0.00                        |           | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 184.54                                      | 491.90                      |           | (307.36)                      |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00  | 105.04                      |           | (105.04)                      |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00  | 0.00                        |           | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 4,234.27                                    | 4,808.03                    |           | (573.76)                      |
| 20       |            | <b>II. Pumping Expenses</b>            |   |                             |           |                               |
| 21       |            | Operation                              |   |                             |           |                               |
| 22       | 721        | Operation Supervision and Engineering  | 2,562.23                                    | 1,257.66                    |           | 1,304.57                      |
| 24       | 722        | Power Production Labor and Expenses    | 2,189.41                                    | 0.00                        |           | 2,189.41                      |
| 26       | 723        | Fuel For Power Production              | 4,404.52                                    | 0.00                        |           | 4,404.52                      |
| 27       | 724        | Pumping Labor and Expenses             | 53,703.32                                   | 41,702.38                   |           | 12,000.94                     |
| 28       | 725        | Miscellaneous Expenses                 | 42,502.96                                   | 24,776.25                   |           | 17,726.71                     |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 127,679.69                                  | 166,611.66                  |           | (38,931.97)                   |
| 30       |            | Maintenance                            |   |                             |           |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00  | 121.14                      |           | (121.14)                      |
| 33       | 730        | Maint. Of Structures and Improvements  | 761.67                                      | 208,998.19                  |           | (208,236.52)                  |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00  | 0.00                        |           | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 38,769.25                                   | 14,336.16                   |           | 24,433.09                     |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 0.00  | 0.00                        |           | 0.00                          |
| 37       |            | Total Pumping Expenses                 | 272,573.05                                  | 457,803.44                  |           | (185,230.39)                  |
| 38       |            | <b>III. Water Treatment Expenses</b>   |   |                             |           |                               |
| 39       |            | Operation                              |   |                             |           |                               |
| 40       | 741        | Operation Supervision and Engineering  | 1,690.64                                    | 0.00                        |           | 1,690.64                      |
| 42       | 742        | Operation Labor and Expenses           | 70,869.65                                   | 13,981.37                   |           | 56,888.28                     |
| 43       | 743        | Miscellaneous Expenses                 | 10,618.55                                   | 25,415.44                   |           | (14,796.89)                   |
| 44       | 744        | Chemicals and Filtering Materials      | 14,829.13                                   | 11,965.60                   |           | 2,863.53                      |
| 45       |            | Maintenance                            |   |                             |           |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00  | 121.14                      |           | (121.14)                      |
| 48       | 747        | Maint. Of Structures and Improvements  | 0.00  | 0.00                        |           | 0.00                          |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 2,378.23                                    | 2,905.41                    |           | (527.18)                      |
| 50       |            | Total Water Treatment Expenses         | 100,386.20                                  | 54,388.96                   |           | 45,997.24                     |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                    | OPERATING EXPENSE - CLASS A, B, AND C WATER |                             | UTILITIES | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|---|-----------------------------|-----------|-------------------------------|
|          |            |   | AMOUNT<br>CURRENT YEAR<br>(B)               | AMOUNT<br>PRIOR YEAR<br>(C) |           |                               |
| 1        |            | <b>IV. Transmission and Distribution Expenses</b> |   |                             |           |                               |
| 2        |            | Operation   |   |                             |           |                               |
| 3        | 751        | Operation Supervision and Engineering             | 24,036.86                                   | 7,591.25                    |           | 16,445.61                     |
| 5        | 752        | Storage Facilities Expenses                       | 103.20                                      | 198.56                      |           | (95.36)                       |
| 7        | 753        | Transmission and Distribution Lines               | 6,235.56                                    | 13,526.56                   |           | (7,291.00)                    |
| 8        | 754        | Meter Expenses                                    | 17,092.67                                   | 13,250.36                   |           | 3,842.31                      |
| 9        | 755        | Customer Installation Expenses                    | 4,009.90                                    | 2,367.62                    |           | 1,642.28                      |
| 10       | 756        | Miscellaneous                                     | 12,478.07                                   | 23,530.79                   |           | (11,052.72)                   |
| 11       |            | Maintenance                                       |   |                             |           |                               |
| 12       | 758        | Maint. Supervision and Engineering                | 0.00  | 2,576.43                    |           | (2,576.43)                    |
| 14       | 759        | Maint. Of Structures and Improvements             | 0.00  | 0.00                        |           | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks                    | 328.03                                      | 259.87                      |           | 68.16                         |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains      | 38,506.62                                   | 19,182.00                   |           | 19,324.62                     |
| 18       | 762        | Maint. Of Fire Mains                              | 0.00  | 0.00                        |           | 0.00                          |
| 19       | 763        | Maint. Of Services                                | 53,013.80                                   | 37,165.65                   |           | 15,848.15                     |
| 21       | 764        | Maint. Of Meters                                  | 2,328.80                                    | 3,756.24                    |           | (1,427.44)                    |
| 22       | 765        | Maint. Of Hydrants                                | 318.36                                      | 181.65                      |           | 136.71                        |
| 23       | 766        | Maint. Of Miscellaneous Plant                     |   |                             |           | 0.00                          |
| 24       |            | Total Transmission and Distribution Exp.          | 158,451.87                                  | 123,586.98                  |           | 34,864.89                     |
| 25       |            | <b>V. Customer Account Expenses</b>               |   |                             |           |                               |
| 26       |            | Operation   |   |                             |           |                               |
| 27       | 771        | Supervision                                       | 30,641.55                                   | 18,173.49                   |           | 12,468.06                     |
| 29       | 772        | Meter Reading Expenses                            | 20,204.65                                   | 19,993.71                   |           | 210.94                        |
| 30       | 773        | Customer Records and Collection Expenses          | 95,839.39                                   | 78,581.74                   |           | 17,257.65                     |
| 32       | 774        | Miscellaneous Customer Accounting Expenses        | 47,649.18                                   | 40,935.86                   |           | 6,713.32                      |
| 33       | 775        | Uncollectible Accounts                            | 9,425.18                                    | 6,185.25                    |           | 3,239.93                      |
| 34       |            | Total Customer Accounts Expense                   | 203,759.95                                  | 163,870.05                  |           | 39,889.90                     |
| 35       |            | <b>VI. Sales Expenses</b>                         |   |                             |           |                               |
| 36       |            | Operation   |   |                             |           |                               |
| 37       | 781        | Supervision                                       |   |                             |           |                               |
| 39       | 782        | Demostration and Selling Expenses                 |   |                             |           |                               |
| 40       | 783        | Advertising Expenses                              |   |                             |           |                               |
| 41       | 784        | Miscellaneous Sales Expenses                      |   |                             |           |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work          |   |                             |           |                               |
| 43       |            | Total Sales Expenses                              | 0.00  | 0.00                        |           | 0.00                          |

| LN<br>NO | ACCT<br>NO | OPERATING EXPENSE - CLASS A, B, AND C WATER     |                               | UTILITIES (CONCLUDED)       |                               |
|----------|------------|---|-------------------------------|-----------------------------|-------------------------------|
|          |            | ACCOUNT<br>(A)                                  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
| 1        |            | <b>VII. Administrative And General Expenses</b> |                               |                             |                               |
| 2        |            | Operation                                       |                               |                             |                               |
| 3        | 791        | Administrative and General Salaries             | 60.00                         | 300.00                      | (240.00)                      |
| 5        | 792        | Office Supplies and Other Expenses              | 8,036.36                      | 14,432.17                   | (6,395.81)                    |
| 6        | 793        | Property Insurance                              | 45.00                         | 49.00                       | (4.00)                        |
| 7        | 794        | Injuries and Damages                            | 18,651.97                     | 12,232.88                   | 6,419.09                      |
| 8        | 795        | Employees Pensions and Benefits                 | 26,666.15                     | 22,845.79                   | 3,820.36                      |
| 9        | 796        | Franchise Requirements                          | 0.00                          | 0.00                        | 0.00                          |
| 11       | 797        | Regulatory Commission Expenses                  | 161.25                        | (353.49)                    | 514.74                        |
| 12       | 798        | Outside Service Employed                        | 3,317.52                      | 16,747.10                   | (13,429.58)                   |
| 14       | 799        | Miscellaneous General Expense                   | 5,156.97                      | 3,817.81                    | 1,339.16                      |
| 15       |            | Maintenance                                     |                               |                             |                               |
| 16       | 805        | Maintenance of General Plant                    | 6,310.70                      | 1,066.51                    | 5,244.19                      |
| 17       |            | Total Administrative and General Expenses       | 68,405.92                     | 71,137.77                   | (2,731.85)                    |
| 18       |            | <b>VIII. Miscellaneous</b>                      |                               |                             |                               |
| 19       | 811        | Rents   | 14,952.00                     | 12,702.00                   | 2,250.00                      |
| 20       | 812        | Admin. Exp. Transferred                         | (31,706.46)                   | (25,790.41)                 | (5,916.05)                    |
| 20       |            | Admin. Exp. Transferred - General Office        | 144,718.40                    | 116,141.12                  | 28,577.28                     |
| 21       | 813        | Duplicate Charges - CR                          | 0.00                          | 0.00                        | 0.00                          |
| 22       |            | Total Miscellaneous                             | 127,963.94                    | 103,052.71                  | 24,911.23                     |
| 23       |            | Total Operating Expenses                        | 935,775.20                    | 978,647.94                  | (42,872.74)                   |



| LN<br>NO | KIND OF TAX<br>(A)            | TAXES CHARGED DURING YEAR                    |                               |                                     |                                |                    |
|----------|-------------------------------|--|-------------------------------|-------------------------------------|--------------------------------|--------------------|
|          |                               | TOTAL TAXES<br>CHARGES<br>DURING YEAR<br>(B) | WATER<br>(ACCOUNT 507)<br>(C) | NONUTILITY<br>(ACCOUNT 5270)<br>(D) | OTHER<br>(ACCOUNT 5371)<br>(E) | CAPITALIZED<br>(F) |
| 24       | Real and Property Taxes       | 102,518.26                                   | 102,518.26                    | 0.00                                |                                |                    |
| 25       | State corporate Franchise Tax | 16,228.68                                    | 16,228.68                     |                                     |                                |                    |
| 26       | State Unemployment Tax        | 354.32                                       | 105.67                        |                                     |                                | 248.65             |
| 27       | Other State and Local Taxes   | 0.00   | 0.00                          |                                     |                                |                    |
| 28       | Federal Unemployment Tax      | 39.48  | 4.01                          |                                     |                                | 35.47              |
| 29       | FICA                          | 20,736.00                                    | 17,275.86                     |                                     |                                | 3,460.14           |
| 30       | Other Federal Tax             |  |                               |                                     |                                |                    |
| 31       | Federal Income Tax            | 120,753.06                                   | 120,753.06                    |                                     |                                |                    |
| 32       | payroll allocation            | 0.00   | 0.00                          |                                     |                                |                    |
| 33       |                               |  |                               |                                     |                                |                    |
| 34       |                               |  |                               |                                     |                                |                    |
| 35       | General Office Allocation     | 11,336.26                                    | 11,336.26                     |                                     |                                |                    |
| 36       |                               |  |                               |                                     |                                |                    |
| 37       |                               |  |                               |                                     |                                |                    |
| 38       |                               |  |                               |                                     |                                |                    |
| 39       |                               | 271,966.07                                   | 268,221.81                    | 0.00                                | 0.00                           | 3,744.26           |

DIX

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

| STREAMS                    |                             |                             |                             | FLOW IN .....(unit) <sup>2</sup> |                             |  |  | Annual Quantities Diverted<br>.....(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                          | Not Applicable              |                             |                             |                                  |                             |  |  |  |         |
| 2                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 3                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 4                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 5                          |                             |                             |                             |                                  |                             |  |  |  |         |
| WELLS                      |                             |                             |                             |                                  |                             |  | Annual Quantities Pumped<br>.....(Unit) <sup>2</sup> | Remarks  |         |
| Line No.                   | At Plant (Name or Number)   | See Attached Schedule       |                             | Dimensions                       | <sup>1</sup> Depth to Water | Pumping Capacity<br>.....(Unit) <sup>2</sup> |  |  |         |
|                            |                             | Location                    | Number                      |                                  |                             |  |  |  |         |
| 6                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 7                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 8                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 9                          |                             |                             |                             |                                  |                             |  |  |  |         |
| 10                         |                             |                             |                             |                                  |                             |  |  |  |         |
| TUNNELS AND SPRINGS        |                             |                             |                             | FLOW IN .....(Unit) <sup>2</sup> |                             |  | Annual Quantities Used<br>.....(Unit) <sup>2</sup>   | Remarks  |         |
| Line No.                   | Designation                 | Location                    | Number                      | Maximum                          | Minimum                     |  |  |  |         |
| 11                         | Not Applicable              |                             |                             |                                  |                             |  |  |  |         |
| 12                         |                             |                             |                             |                                  |                             |  |  |  |         |
| 13                         |                             |                             |                             |                                  |                             |  |  |  |         |
| 14                         |                             |                             |                             |                                  |                             |  |  |  |         |
| 15                         |                             |                             |                             |                                  |                             |  |  |  |         |
| Purchased Water for Resale |                             |                             |                             |                                  |                             |  |  |  |         |
| 16                         | Purchased from              | Not Applicable              |                             |                                  |                             |  |  |  |         |
| 17                         | Annual quantities purchased |                             |                             |                                  |                             |  | (Unit chosen) <sup>2</sup>                           | Million Gallons  |         |
| 18                         |                             |                             |                             |                                  |                             |  |  |  |         |
| 19                         |                             |                             |                             |                                  |                             |  |  |  |         |

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> 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 42,580 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   |        | See Attached Schedule                    |         |
| 2        | Concrete                   |        |  |         |
| 3        | Earth                      |        |  |         |
| 4        | Wood                       |        |  |         |
| 5        | B. Distribution reservoirs |        |  |         |
| 6        | Concrete                   |        |  |         |
| 7        | Earth                      |        |  |         |
| 8        | Wood                       |        |  |         |
| 9        | C. Tanks                   |        |  |         |
| 10       | Wood                       |        |  |         |
| 11       | Metal                      |        |  |         |
| 12       | Concrete                   |        |  |         |
| 13       | Total                      |        |  |         |

DIXON DISTRICT

WELL PRODUCTION - YEAR 2011

SCHEDULE D-1

| <u>LOCATION</u>                | <u>UNIT NO.</u> | <u>I.D.<br/>SIZE<br/>INCHES</u> | <u>DEPTH<br/>(FEET)</u> | <u>2011<br/>M.G.</u> | <u>2011<br/>A.F.</u> | <u>HOURS</u>  |
|--------------------------------|-----------------|---------------------------------|-------------------------|----------------------|----------------------|---------------|
| State Highway & A Street       | 1-03            | 20-16                           | 538                     | 184.8                | 567.0                | 6,908         |
| East A Street E/O Fifth Street | 2-01            | 16                              | 578                     | 0.0                  | 0.0                  | 11            |
| Adams S/O Westminster          | 3-01            | 16                              | 602                     | 1.8                  | 5.5                  | 23            |
| State Street N/O Almond Street | 4-01            | 20-16-12                        | 665                     | 30.4                 | 93.2                 | 825           |
| 700 West H Street              | 5-01            | 16                              | 650                     | 8.1                  | 24.9                 | 260           |
| Woodvale Drive                 | 6-01            | 16                              | 520                     | 75.2                 | 230.9                | 1,999         |
| Hillside Wellsite              | 7-01            | 14                              | 822                     | 101.5                | 311.5                | 6,523         |
| N. 2nd Street W/O Creekside    | <u>8-01</u>     | 14-12                           | 850                     | 54.2                 | <u>166.4</u>         | 468           |
| <br>                           |                 |                                 |                         |                      |                      |               |
| <b>GRAND TOTAL</b>             | <b>8</b>        |                                 |                         | <b>456.0</b>         | <b>1,399.3</b>       | <b>17,017</b> |

**CALIFORNIA WATER SERVICE COMPANY**

**DIXON DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2011**

**SCHEDULE D - 2**

| <u>LOCATION</u>           | <u>DESIGNATION</u> | <u>FILLED FROM<br/>WHAT SOURCE</u> | <u>TYPE</u>           | <u>CAPACITY<br/>(1000 gal)</u> |   |
|---------------------------|--------------------|------------------------------------|-----------------------|--------------------------------|---|
| Porter Rd. and Marvin Way | Sta. 001-Tank 1    | Wells                              | Elevated Steel        | 75                             | D |
|                           | <u>1</u>           |                                    | <b>Total District</b> | <u>75</u>                      |   |

D - Distribution

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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. | Not Applicable | Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ |         |          |          |          |          |          |           |
|----------|----------------|---|---------|----------|----------|----------|----------|----------|-----------|
|          |                | 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. | Not Applicable | Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ |            |            |            |            |             |           | Total All Lengths |
|----------|----------------|---|------------|------------|------------|------------|-------------|-----------|-------------------|
|          |                | 101 to 200  | 201 to 300 | 301 to 400 | 401 to 500 | 501 to 750 | 751 to 1000 | Over 1000 |                   |
| 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. | See Attached Schedule    | NOT INCLUDING SERVICE PIPING |       |   |       |   |   |   |   |   |
|----------|--------------------------|------------------------------|-------|---|-------|---|---|---|---|---|
|          |                          | 1                            | 1 1/2 | 2 | 2 1/2 | 3 | 4 | 5 | 6 | 8 |
| 11       | Cast Iron                |                              |       |   |       |   |   |   |   |   |
| 12       | Cast Iron (cement lined) |                              |       |   |       |   |   |   |   |   |
| 13       | Concrete                 |                              |       |   |       |   |   |   |   |   |
| 14       | Copper                   |                              |       |   |       |   |   |   |   |   |
| 15       | Riveted steel            |                              |       |   |       |   |   |   |   |   |
| 16       | Standard screw           |                              |       |   |       |   |   |   |   |   |
| 17       | Screw or welded casing   |                              |       |   |       |   |   |   |   |   |
| 18       | Cement - asbestos        |                              |       |   |       |   |   |   |   |   |
| 19       | Welded steel             |                              |       |   |       |   |   |   |   |   |
| 20       | Wood                     |                              |       |   |       |   |   |   |   |   |
| 21       | Other (specify)          |                              |       |   |       |   |   |   |   |   |
| 22       | Total                    |                              |       |   |       |   |   |   |   |   |

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

| Line No. | See Attached Schedule    | NOT INCLUDING SERVICE PIPING - Continued |    |    |    |    |    | Other Sizes (Specify Sizes) |  | Total All Sizes |
|----------|--------------------------|--|----|----|----|----|----|-----------------------------|--|-----------------|
|          |                          | 10                                       | 12 | 14 | 16 | 18 | 20 |                             |  |                 |
| 23       | Cast Iron                |  |    |    |    |    |    |                             |  |                 |
| 24       | Cast Iron (cement lined) |  |    |    |    |    |    |                             |  |                 |
| 25       | Concrete                 |  |    |    |    |    |    |                             |  |                 |
| 26       | Copper                   |  |    |    |    |    |    |                             |  |                 |
| 27       | Riveted steel            |  |    |    |    |    |    |                             |  |                 |
| 28       | Standard screw           |  |    |    |    |    |    |                             |  |                 |
| 29       | Screw or welded casing   |  |    |    |    |    |    |                             |  |                 |
| 30       | Cement - asbestos        |  |    |    |    |    |    |                             |  |                 |
| 31       | Welded steel             |  |    |    |    |    |    |                             |  |                 |
| 32       | Wood                     |  |    |    |    |    |    |                             |  |                 |
| 33       | Other (specify)          |  |    |    |    |    |    |                             |  |                 |
| 34       | Total                    |  |    |    |    |    |    |                             |  |                 |

California Water Service Company  
Supply And Distributions Mains  
12/31/2011

Department: 105-DIXON

| Pipe Size    | Asbestos<br>Cement | Cast Iron | Concrete<br>Cylinder | Copper<br>Tubing | Steel<br>Standard | Steel Cement<br>Lined | Steel<br>Other | Ductile<br>Iron | Plastic<br>Pipe | Total   |
|--------------|--------------------|-----------|----------------------|------------------|-------------------|-----------------------|----------------|-----------------|-----------------|---------|
| 3/4"         |                    |           |                      |                  |                   |                       |                |                 |                 | 52      |
| 1"           |                    |           |                      | 52               |                   |                       |                |                 |                 |         |
| 1 - 1/4"     |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 1 - 1/2"     |                    |           |                      |                  |                   |                       |                |                 |                 | 2,680   |
| 2"           |                    | 1,987     |                      |                  | 693               |                       |                |                 |                 |         |
| 2-3/8"       |                    |           |                      |                  |                   |                       |                |                 |                 | 218     |
| 2-1/2"       |                    |           |                      |                  | 218               |                       |                |                 |                 |         |
| 3"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 3-1/2"       |                    |           |                      |                  |                   |                       | 46             | 230             | 409             | 13,264  |
| 4"           | 5,871              | 4,706     |                      |                  | 2,002             |                       |                |                 |                 |         |
| 4-1/2"       |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 5"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 5-1/2"       |                    |           |                      |                  |                   |                       |                | 120             | 1,978           | 87,064  |
| 6"           | 74,901             | 8,177     |                      |                  | 1,346             | 378                   | 164            |                 |                 |         |
| 7"           |                    |           |                      |                  | 92                | 160                   | 90             | 4,422           | 8,490           | 61,859  |
| 8"           | 47,606             | 999       |                      |                  |                   |                       |                |                 |                 |         |
| 9"           |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 10"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 10-3/4"      |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 12"          |                    |           |                      |                  |                   | 240                   |                | 5,585           | 2,980           | 8,805   |
| 12-3/4"      |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 14"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 15"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 16"          |                    |           |                      |                  |                   |                       |                | 2,515           |                 | 2,515   |
| 17"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 18"          |                    | 0         |                      |                  |                   |                       |                |                 |                 |         |
| 19"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 20"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 21"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 22"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 24"          |                    | 0         |                      |                  |                   |                       |                |                 |                 |         |
| 26"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 27"          |                    |           |                      |                  |                   |                       |                | 0               |                 |         |
| 30"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 33"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 36"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 37"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| 42"          |                    |           |                      |                  |                   |                       |                |                 |                 |         |
| <b>Total</b> | 128,378            | 15,869    |                      | 52               | 4,351             | 778                   | 300            | 12,872          | 13,857          | 176,457 |

**SCHEDULE D-4**

**Dixon**

**Number of Active Service Connections**

|                                 | Metered- Dec. 31 |         | Flat Rate- Dec. 31 |         |
|---------------------------------|------------------|---------|--------------------|---------|
|                                 | Prior            | Current | Prior              | Current |
|                                 | Year             | Year    | Year               | Year    |
| Commercial (including domestic) | 2800             | 2800    |                    |         |
| Industrial                      | 3                | 3       |                    |         |
| Public Authorities              | 36               | 36      |                    |         |
| Irrigation                      |                  |         |                    |         |
| Other (specify)                 | 1                | 1       |                    |         |
|                                 |                  |         |                    |         |
| Sub-Total                       | 2840             | 2840    | 0                  | 0       |
| Private Fire Connections        |                  |         | 26                 | 26      |
| Public Fire Connections         |                  |         | 264                | 264     |
| Totals                          | 2840             | 2840    | 290                | 290     |

DIXON

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

| Size        | Meters | Services |
|-------------|--------|----------|
| 5/8 -in.    | 3,013  |          |
| 3/4 - in.   |        | 1,866    |
| 1 - in.     | 506    | 972      |
| 1 1/4 - in. |        |          |
| 1 1/2 - in. | 49     | 9        |
| 2 - in.     | 55     | 84       |
| 2 1/2 - in. |        |          |
| 3 - in.     | 18     |          |
| 4 - in.     | 3      | 23       |
| 5 - in.     |        |          |
| 6 - in.     |        | 9        |
| 8 - in.     |        | 2        |
| 10 - in.    |        |          |
| 12 - in.    |        |          |
| 16 - in.    |        |          |
| 18 - in.    |        |          |
| other       |        | 2        |
| misc        |        |          |
| Totals      | 3,644  | 2,967    |

**SCHEDULE D-6**

**Meter Testing Data**

|   |                    |
|---|--------------------|
| <b>A. Number of Meters Tested During Year as Prescribed<br/>in Section VI of General Order No. 103:</b> |                    |
| 1. New, after being received  | _____              |
| 2. Used, before repair  | _____ <b>1</b>     |
| 3. Used, after repair   | _____ <b>0</b>     |
| 4. Found fast, requiring billing adjustment   | _____              |
| <b>B. Number of Meters in Service Since Last Test</b>   |                    |
| 1. Ten Years or Less  | _____ <b>1,855</b> |
| 2. More than 10, but less than 15 years   | _____ <b>299</b>   |
| 3. More than 15 years   | _____ <b>1,043</b> |



Dixon

## SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

| Classification<br>Of Service | During Current Year |           |           |           |           |           |            | Sub-total  | Total      | Total<br>Prior Yr |
|------------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-------------------|
|                              | Jan                 | Feb       | Mar       | Apr       | May       | Jun       |            |            |            |                   |
| Commercial                   | 26                  | 24        | 24        | 28        | 47        | 42        | 191        | 491        | 523        |                   |
| Industrial                   |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Public Authority             | 1                   | -5        | 0         | 1         | 7         | 5         | 9          | 37         | 48         |                   |
| Irrigation                   |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Other water utilities        |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Reclaimed                    |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Other                        |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| <b>Total</b>                 | <b>27</b>           | <b>19</b> | <b>24</b> | <b>29</b> | <b>54</b> | <b>47</b> | <b>200</b> | <b>528</b> | <b>571</b> |                   |

| Classification<br>Of Service | During Current Year |           |           |           |           |           |            | Sub-total  | Total      | Total<br>Prior Yr |
|------------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-------------------|
|                              | Jul                 | Aug       | Sep       | Oct       | Nov       | Dec       |            |            |            |                   |
| Commercial                   | 61                  | 64        | 67        | 45        | 34        | 29        | 300        | 491        | 523        |                   |
| Industrial                   |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Public Authority             | 7                   | 7         | 7         | 4         | 2         | 1         | 28         | 37         | 48         |                   |
| Irrigation                   |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Other water utilities        |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Reclaimed                    |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| Other                        |                     |           |           |           |           |           | 0          | 0          | 0          |                   |
| <b>Total</b>                 | <b>68</b>           | <b>71</b> | <b>74</b> | <b>49</b> | <b>36</b> | <b>30</b> | <b>328</b> | <b>528</b> | <b>571</b> |                   |

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 9,521

## END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

|  |     |              |
|--|-----|--------------|
| <b>131. Materials and supplies on hand</b>       | (G) | 253.29       |
|  |     | 80,093.00    |
| <b>100.3. Construction work in progress</b>      | (G) | 5,910.73     |
|  |     | 1,816,253.78 |
| <b>241. Advances for construction</b>            |     | -404,402.23  |
| <b>265. Contributions in aid of construction</b> |     | -390,961.87  |

(G) General Office Allocation

### SIGNATURE

District Management

Name of District Manager Jack Caldwell

Address 201 South First Street, Dixon, CA 95620

Telephone 707-678-5928

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2011 to December 31, 2011.

Dixon



Signature

Controller

Title

MAR 26 2012

Date

# INDEX

|  | <u>Page</u> |
|--|-------------|
| Acres Irrigated                          | 15          |
| Advances for Construction                | 16          |
| Construction work in progress            | 16          |
| Contribution in aid of construction      | 16          |
| Depreciation and amortization reserves   | 2           |
| Material and supplies on hand            | 16          |
| Meters and services on pipe system       | 13          |
| Operating expenses                       | 4-6         |
| Operating revenues                       | 7           |
| Population served                        | 15          |
| Service connections, active              | 14          |
| Signature                                | 16.a        |
| Source of supply and water developed     | 11          |
| Storage facilities                       | 11          |
| Taxes                                    | 8           |
| Transmission and distribution facilities | 12          |
| Utility plant in service                 | 2           |