

Received _____

Examined _____

U# _____

**2016
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, 2016**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



Report ID: CW_W405-
Bus. Unit: CWSCO
Dept: Hamilton City

ANALYSIS OF UTILITY PLANT
December/31/2016

Page No. 7
Run Date: 2/24/2017
Run Time: 2:18:05PM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR ba
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	6,823.20				6,823.20
	TOTAL INTANGIBLE PLANT	6,823.20				6,823.20
II. LAND PLANT						
306	LAND AND LAND RIGHTS	5,244.58				5,244.58
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	41,734.79				41,734.79
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	23,213.11				23,213.11
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	64,947.90				64,947.90
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	80,198.46				80,198.46
3211	PAVEMENT	8,642.44				8,642.44
324	PUMPING EQUIPMENT	656,981.17				656,981.17
3241	SYS CONTROL COMPUTER EQUIP	47,379.04				47,379.04
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	793,201.11				793,201.11
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	27,041.86				27,041.86
	TOTAL WATER TREATMENT PLANT	27,041.86				27,041.86
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	13,738.30				13,738.30
3421	TANK PAINTING	22,420.80				22,420.80
343	TRANS AND DIST MAINS	746,552.20	76,017.00			822,569.20
344	FIRE MAINS	0.00				0.00
345	SERVICES	276,663.91	57,823.94			334,487.85
346	METERS	22,982.77				22,982.77
348	HYDRANTS	262,811.17	12,677.14			275,488.31
	TOTAL TRANS AND DIST PLANT	1,345,169.15	146,518.08			1,491,687.23
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	2,242,427.80	146,518.08	0.00		2,388,945.88

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016
SCHEDULE A-1d
DIXON DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2016	Balance 12/31/2015
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 17,085,325.9	\$ 16,108,509.0
4	GENERAL OFFICE PRORATE	\$ 709,402.8	\$ 555,555.7
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ 17,794,728.7</u>	<u>\$ 16,664,064.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 4,325,684.2	\$ 3,860,517.2
10	GENERAL OFFICE PRORATE	\$ 253,574.4	\$ 231,674.0
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 4,579,258.6</u>	<u>\$ 4,092,191.2</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,720,774.2	\$ 1,675,456.8
14	DEFERRED ITC	\$ 8,108.0	\$ 8,616.9
15	GENERAL OFFICE PRORATE	\$ 64,565.2	\$ 51,507.7
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 1,793,447.5</u>	<u>\$ 1,735,581.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 360,545.0	\$ 376,812.5
19	ADVANCES FOR CONSTRUCTION	\$ 317,508.2	\$ 346,507.5
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 63,400.1	\$ 68,891.2
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 614,653.2</u>	<u>\$ 654,428.8</u>
22	ADD MATERIALS AND SUPPLIES	\$ 72,978.2	\$ 71,543.9
23	ADD TANK PAINTING	\$ -	\$ -
24	ADD ADOPTED WORKING CASH (= Line 37)	\$ 131,800.0	\$ 130,300.0
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 11,012,147.7</u></u>	<u><u>\$ 10,383,707.3</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible	\$ 2,112,919.5	\$ 1,533,856.9
29	Purchased Power & Commodity for Resale*	\$ 153,261.4	\$ 124,095.0
30	Meter Revenues: Bimonthly Billing	\$ 501,896.9	\$ 501,705.7
31	Other Revenues: Flat Rate Monthly Billing	\$ 2,315.1	\$ 2,201.0
32	Total Revenues (Line 30 + Line 31)	<u>\$ 504,212.0</u>	<u>\$ 503,906.7</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.46%	0.44%
34	5/24 x Line 28 x (100% - Line 33)	\$ 438,170.4	\$ 318,157.7
35	1/24 x Line 28 x Line 33	\$ 404.2	\$ 279.2
36	1/12 x Line 29	\$ 12,771.8	\$ 10,341.3
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	<u>\$ 451,346.4</u>	<u>\$ 328,778.2</u>
38	Total Adopted	\$ 131,800.0	\$ 130,300.0

SCHEDULE A-3**DIXON****Depreciation and Amortization Reserves****2016**

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)	218,347.89					
			3,844,454.55		247,691.35		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	43,596.72					
			407,438.00					
4	b) Charged to account No. 265		16,974.72					
5	c) Charged to clearing accounts	(G)	2,231.68					
			25,375.68					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	(9.50)					
			0.00	(B)	43,341.05			0.00
8	Total Credits		495,607.30		43,341.05			0.00
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	34,715.43					
			92.29					
11	b) Cost of removal	(G)	0.00					
			(459.41)					
12	c) All other debits	(G)	(9.90)					
			9.90					
13	Total Debits		34,348.31					
14	Balances in reserves at end of year		4,524,061.43		291,032.40		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:	(36,470.54)						
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-
 Schedule A-3A
 Dept: DIXON

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Page No. 5
 Run Date: 3/2/2017
 Run Time: 11:00:00 AM

ACCOUNT	BEGIN		PROVISIONS	RETIREMENT	SALVAGE	COST TO		OTHER	END
	BALANCE	BALANCE				REMOVE	BALANCE		
I. SOURCE OF SUPPLY PLANT									
3110	STRUCTURES AND IMPROVEMENTS	0.00	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	0.00
3130	LAKE, RIVER AND OTHER INTAKES	0.00	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	0.00
3150	WELLS	559,539.25	56,447.88	0.00	0.00	0.00	0.00	0.00	615,987.13
3160	SUPPLY MAINS	0.00	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	0.00
	TOTAL SOURCE OF SUPPLY PLANT	559,539.25	56,447.88	0.00	0.00	0.00	0.00	0.00	615,987.13
II. PUMPING PLANT									
3210	STRUCTURES AND IMPROVEMENTS	176,261.74	19,932.00	0.00	0.00	0.00	0.00	0.00	196,193.74
3220	BOILER PLANT EQUIPMENT	0.00	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	0.00
3240	PUMPING EQUIPMENT	275,006.83	59,038.32	0.00	0.00	0.00	0.00	0.00	334,045.15
3241	SYSTEM CONTROL COMPUTER EQUIP	16,142.38	9,345.84	0.00	0.00	0.00	0.00	0.00	25,488.22
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	467,410.95	88,316.16	0.00	0.00	0.00	0.00	0.00	555,727.11
III. WATER TREATMENT PLANT									
3310	STRUCTURES AND IMPROVEMENTS	10,943.60	3,143.40	0.00	0.00	0.00	0.00	0.00	14,087.00
3320	WATER TREATMENT EQUIPMENT	66,587.66	4,452.96	0.00	0.00	0.00	0.00	0.00	71,040.62
	TOTAL WATER TREATMENT PLANT	77,531.26	7,596.36	0.00	0.00	0.00	0.00	0.00	85,127.62
IV. TRANS AND DIST PLANT									
3410	STRUCTURES AND IMPROVEMENTS	12,046.12	2,275.08	0.00	0.00	0.00	0.00	0.00	14,321.20
3420	RESERVOIRS AND TANKS	120,178.05	33,618.96	0.00	0.00	0.00	0.00	0.00	153,797.01
3421	TANK PAINTING	30,641.40	14,994.96	0.00	0.00	0.00	0.00	0.00	45,636.36
3430	TRANS AND DIST MAINS	1,519,656.91	129,989.52	0.00	0.00	0.00	0.00	0.00	1,649,646.43
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	577,999.98	53,447.52	0.00	0.00	0.00	0.00	0.00	631,447.50
3460	METERS	216,825.71	22,254.84	0.00	0.00	0.00	0.00	0.00	239,080.55
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	75,190.13	8,681.52	-92.29	0.00	0.00	0.00	0.00	83,779.36
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST PLANT	2,552,538.30	265,262.40	-92.29	0.00	0.00	0.00	0.00	2,817,708.41
V. GENERAL PLANT									
3710	STRUCTURES AND IMPROVEMENTS	23,165.45	982.32	0.00	0.00	0.00	0.00	0.00	24,147.77
3720	OFFICE FURNITURE AND EQUIP	14,534.87	-570.12	0.00	0.00	0.00	0.00	0.00	13,964.75
3721	OFFICE EQUIPMENT - COMPUTERS	5,014.21	-339.24	0.00	0.00	0.00	0.00	0.00	4,674.97
3722	OFFICE EQUIPMENT - SOFTWARE	11,552.23	3,431.76	0.00	0.00	0.00	0.00	0.00	14,983.99
3730	TRANSPORTATION EQUIPMENT	15,396.79	25,375.68	0.00	0.00	0.00	0.00	0.00	40,772.47
3740	STORES EQUIPMENT	47,411.81	968.64	0.00	0.00	0.00	0.00	0.00	48,380.45
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATION EQUIPMENT	26,289.33	-399.96	0.00	0.00	0.00	0.00	0.00	25,889.37
3770	POWER OPERATED EQUIPMENT	8,984.20	569.64	0.00	0.00	0.00	0.00	0.00	9,553.84
3780	TOOLS, SHOP AND GARAGE EQUIP	23,700.35	2,147.28	0.00	0.00	0.00	0.00	0.00	25,847.63
3790	OTHER GENERAL PLANT	0.00	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	0.00
3900	OTHER TANGIBLE PROPERTY	237.85	0.00	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	0.00
	TOTAL GENERAL PLANT	176,287.09	32,166.00	0.00	0.00	0.00	0.00	0.00	208,453.09
	GO PLANT ALLOCATION	229,495.59	45,818.50	-34,715.43	449.51	0.00	9.90	0.00	241,058.07
	TOTAL DEPRECIATION	4,062,802.44	495,607.30	-34,807.72	449.51	0.00	9.90	0.00	4,524,061.43

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	2,328,214	2,262,315		65,899
25		601.2 Industrial Sales	265,040	290,493		(25,453)
26		601.3 Sales to Public Authorities	116,569	131,738		(15,169)
27		Sub-Total	2,709,823	2,684,545		25,278
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	1,275	(4,190)		5,464
		Sub-Total	1,275	(4,190)		5,464
37	604	Private Fire Protection Service	19,785	19,787		(2)
38	605	Public Fire Protection Service	4,047	4,047		-
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	7,817	2,700		5,116
43		Sub-Total	31,648	26,534		5,115
44		Total Water Service Revenue	2,742,746	2,706,889		35,857
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	1,400	1,690		(290)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	(521)	(1,426)		905
51		Total Other Water Revenues	879	264		615
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	299,665	328,235		(28,570)
54		WRAM/MCBA Interest	2,340	641		1,700
54		Conservation Revenue Billed	(6,469)	617		(7,086)
55		Total WRAM Adjustments	295,537	329,493		(33,956)
56		Total Operating Revenues	3,039,163	3,036,646		2,517

7 Dixon

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	-		424	(424)
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	-		-	-
7	704	Purchased Water	104		-	104
8		Maintenance				
9	706	Maint. Supervision and Engineering	683		-	683
11	707	Maint. Of Structures and Improvements	-		-	-
12	708	Maint. Of Reservoirs	-		-	-
14	709	Maint. Of Lake, River other Intakes	-		-	-
15	710	Maint. Of Springs and Tunnels	-		-	-
16	711	Maint. Of Wells	-		-	-
17	712	Maint. Of Supply Mains	35,480		-	35,480
18	713	Maint. Of Other Source of Supply Plant	844		-	844
19		Total Source of Supply Expenses	37,111		424	36,687
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	52,813		46,134	6,679
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		-	-
27	724	Pumping Labor and Expenses	10,916		7,771	3,145
28	725	Miscellaneous Expenses	10,643		32,452	(21,810)
29	726	Fuel or Power Purchased For Pumping	153,603		124,509	29,094
30		Maintenance				
31	729	Maint. Supervision and Engineering	4,801		3,508	1,293
33	730	Maint. Of Structures and Improvements	-		246	(246)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	11,053		9,221	1,832
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	243,828		223,840	19,988
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	16,094		12,240	3,854
42	742	Operation Labor and Expenses	47,845		44,275	3,570
43	743	Miscellaneous Expenses	221,317		54,752	166,564
44	744	Chemicals and Filtering Materials	11,135		10,962	173
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	654		263	391
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	7,861		-	7,861
50		Total Water Treatment Expenses	304,905		122,492	182,413

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	99,071	75,453	23,617	
5	752	Storage Facilities Expenses	-	-	-	
7	753	Transmission and Distribution Lines	512	1,113	(601)	
8	754	Meter Expenses	12,980	9,741	3,240	
9	755	Customer Installation Expenses	2,995	2,055	940	
10	756	Miscellaneous	77,088	10,472	66,616	
11		Maintenance				
12	758	Maint. Supervision and Engineering	77,437	30,627	46,810	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	1,299	-	1,299	
16	761	Maint. Of Transmission and Distribbut. Mains	72,364	105,002	(32,639)	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	22,693	17,231	5,462	
21	764	Maint. Of Meters	1,328	1,129	199	
22	765	Maint. Of Hydrants	6,473	3,561	2,913	
23	766	Maint. Of Miscellaneous Plant	591	-	591	
24		Total Transmission and Distribution Exp.	374,830	256,383	118,447	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	95,351	90,100	5,252	
29	772	Meter Reading Expenses	3,564	4,794	(1,230)	
30	773	Customer Records and Collection Expenses	52,191	31,369	20,822	
32	774	Miscellaneous Customer Accounting Expenses	42,382	42,840	(458)	
33	775	Uncollectible Accounts	11,856	3,714	8,142	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	205,344	172,816	32,528	
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-	-	-	

9 Dixon

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	3,052	5,109	(2,057)
5	792	Office Supplies and Other Expenses	22,303	12,563	9,740
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	10,040	8,626	1,414
8	795	Employees Pensions and Benefits	305,176	274,515	30,662
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	131	660	(529)
12	798	Outside Service Employed	791	5,020	(4,229)
14	799	Miscellaneous General Expense	398,755	432,233	(33,478)
15		Maintenance			
16	805	Maintenance of General Plant	600	2,343	(1,743)
17		Total Administrative and General Expenses	740,849	741,070	(221)
18		VIII. Miscellaneous			
19	811	Rents	(12,500)	27,452	(39,952)
20	812	Admin. Exp. Transferred	(21,076)	(13,648)	(7,428)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(33,576)	13,804	(47,380)
23		Total Operating Expenses	1,873,291	1,530,828	342,463

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	178,252.03	178,252.03	0.00		
25	State corporate Franchise Tax	(1,020.40)	(1,020.40)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	29,891.16	29,891.16			0.00
30	Other Federal Tax					
31	Federal Income Tax	164,167.98	164,167.98			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	16,253.71	16,253.71			
36						
37						
38						
39		387,544.48	387,544.48	0.00	0.00	0.00

* Please note: Line 26 (SU1), Line 28 (FUT), and FICA total are reported in Line 29.

DIX

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
		Location	Number					
6								
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	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) ² Million Gallons
18		
19		

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

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		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 2016
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size (inches)</u>	<u>Depth (feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
001-03	Porter Street East Side	16"/20"	0	201.2	65.6	2,749
002-01	East "A" Street 300 Yards E/S Of 5Th Street	16"	578	-	-	-
003-01	704 Adams Street 200 Yds S/W Of "H" Street	16"	0	-	-	-
004-02	Porter Street 200 Yds N/S Of Almond Street	12"/16"/20"	#N/A	-	-	-
005-01	West "H" Street N/S 0.1 Mile Almond Street	16"	650	0.0	0.0	0
006-01	Corner Of Woodvale Drive & North Lincoln	16"	520	-	-	-
007-01	Hillside Well Site	14"	820	487.3	158.8	2,611
008-01	N/ 2nd street	10"/12"/14"	850	-	-	-
009-01		18	NULL	424.0	138.2	1,313
Grand Total				1,112.6	362.5	6,674

Number of Wells = 9

CALIFORNIA WATER SERVICE COMPANY
 STORAGE FACILITIES- DECEMBER 31, 2016

SCHEDULE D - 2

District/Station	System	Tank Capacity (1000gal)	Construction Date	Date of Last Inspection/Cleaning	Coating Type	Coating Year
Dixon	DIXON	75	1924	5/18/2016	EPOX-WHT	2008
DIXON STA. 001-T1	DIXON	500	2011	10/30/2014	EPOX-WHT	2011
DIXON STA. 010-T1	District Total	<u>575</u>				

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	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	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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

Line No.	See Attached Schedule	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	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
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
12/31/2016

Department: 105-DIXON

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"				52						52
1 - 1/4"										
1 - 1/2"										
2"		1,937			693					2,630
2-3/8"										
2-1/2"					218					218
3"										
3-1/2"										
4"	5,871	4,156			2,002		46	230	409	12,714
4-1/2"										
5"										
5-1/2"										
6"	74,901	8,177			1,346	378	164	120	2,778	87,864
7"										
8"	47,606	999			92	160	90	4,422	8,490	61,859
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"										
Total	128,378	15,269		52	4,351	778	300	12,872	14,657	176,657

SCHEDULE D-4
Number of Active Service Connections

Dixon

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	2814	2815		0
Industrial	3	3		
Public Authorities	29	30		
Irrigation				
Other (specify)	2	4		
Sub-Total	2848	2852	0	0
Private Fire Connections			34	34
Public Fire Connections			264	264
Totals	2848	2852	298	298

DIXON

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	2,359	
3/4 - in.		1,864
1 - in.	423	1,087
1 1/4 - in.		
1 1/2 - in.	22	9
2 - in.	38	99
2 1/2 - in.		
3 - in.	9	
4 - in.	2	24
5 - in.		
6 - in.		9
8 - in.		2
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		69
misc		
Totals	2,853	3,163

SCHEDULE D-6

Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	_____
2. Used, before repair	_____ 0
3. Used, after repair	_____ 9
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 2,034
2. More than 10, but less than 15 years	_____ 280
3. More than 15 years	_____ 586

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

Classification Of Service	During Current Year							Sub-total		
	Jan	Feb	Mar	Apr	May	Jun				
Commercial	22	21	20	24	29	40	156			
Industrial						1	1			
Public Authority	1	1	1	1	1		5			
Irrigation							0			
Other water utilities							0			
Reclaimed							0			
Other							0			
Total	23	22	21	25	30	41	162			

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	41	43	47	36	24	23	214	370	390	
Industrial							0	1	0	
Public Authority	2	2	2	2	1	1	10	15	17	
Irrigation							0	0	0	
Other water utilities				1			1	1	0	
Reclaimed							0	0	0	
Other							0	0	0	
Total	43	45	49	39	25	24	225	387	407	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 10,008

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)	379.56
		74,708.97
100.3. Construction work in progress	(G)	112,235.20
		2,043,272.86
241. Advances for construction		-318,840.93
265. Contributions in aid of construction		-351,350.40

(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, 2016 to December 31, 2016.

Dixon

Signature

Vice President & Corporate Controller

Title

Date

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)	379.56
		74,708.97
100.3. Construction work in progress	(G)	112,235.20
		2,043,272.86
241. Advances for construction		-318,840.93
265. Contributions in aid of construction		-351,350.40

(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, 2016 to December 31, 2016.

Dixon


Signature

Vice President & Corporate Controller
Title

March 23, 2017
Date

DECLARATION

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

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

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

I, the undersigned David B. Healey
Officer, Partner, or Owner (Please Print)

of California Water Service Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, the books, papers and records of the respondent; that I have carefully examined the same, and declare same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 23, 2017
Date

SIGNING)
from lare the ndent

7



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