

Received _____
Examined _____



U# _____

2019
CORRECTED ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8-9
Schedule B-1 - Account 501 - Operating Revenues	10
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	11-13
Schedule B-4 - Account 507 - Taxes Charged During Year	14
Schedule D-1 - Sources of Supply and Water Developed	15
Schedule D-2 - Description of Storage Facilities	15
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Dixon

Corrected

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	413,832	-	-	-	\$ 413,832
5		Total Intangible Plant	\$ 413,832	\$ -	\$ -	\$ -	\$ 413,832
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,019,274	\$ -	\$ -	\$ -	\$ 2,019,274
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,987,601	-	-	-	\$ 1,987,601
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,987,601	\$ -	\$ -	\$ -	\$ 1,987,601
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	655,653	-	-	-	\$ 655,653
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	2,434,036	489,721	(76,478)	-	\$ 2,847,280
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,089,689	\$ 489,721	\$ (76,478)	\$ -	\$ 3,502,933
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	3,005,896	-	-	-	\$ 3,005,896
30	332	Water Treatment Equipment	5,048,244	60,711	-	-	\$ 5,108,955
31		Total Water Treatment Plant	\$ 8,054,141	\$ 60,711	\$ -	\$ -	\$ 8,114,851

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Corrected

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	21,585	-	-	-	\$ 21,585
34	342	Reservoirs and Tanks	2,134,595	-	-	-	\$ 2,134,595
35	343	Transmission and Distribution Mains	5,295,506	304,310	-	-	\$ 5,599,815
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,622,858	186,487	-	-	\$ 1,809,345
38	346	Meters	680,682	14,114	-	-	\$ 694,795
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	428,816	38,372	-	-	\$ 467,189
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 10,184,042	\$ 543,283	\$ -	\$ -	\$ 10,727,324
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	235,522	50,682	-	-	\$ 286,204
46	372	Office Furniture and Equipment	38,429	-	-	-	\$ 38,429
47	373	Transportation Equipment	194,417	-	-	-	\$ 194,417
48	374	Stores Equipment	62,902	-	-	-	\$ 62,902
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	21,053	-	-	-	\$ 21,053
51	377	Power Operated Equipment	12,801	-	-	-	\$ 12,801
52	378	Tools, Shop and Garage Equipment	73,771	-	-	-	\$ 73,771
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 638,896	\$ 50,682	\$ -	\$ -	\$ 689,578
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	238	-	-	-	\$ 238
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	989,242	195,764	(24,803)	0.00	\$ 1,160,203
60		Total Undistributed Items	\$ 989,480	\$ 195,764	\$ (24,803)	\$ -	\$ 1,160,441
61		Total Utility Plant in Service	\$ 27,376,955	\$ 1,340,161	\$ (101,281)	\$ -	\$ 28,615,834

SCHEDULE A-1b

Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	Not Applicable	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c

Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$27,455,631	\$26,387,402
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,160,471	\$989,510
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$28,616,102	\$27,376,911
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$6,748,695	\$6,011,627
10		General Office Prorate	\$383,825	\$326,375
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$7,132,520	\$6,338,002
12		Less Other Reserves		
13		Deferred Income Taxes	\$1,792,115	\$1,784,413
14		Deferred Investment Tax Credit	\$5,984	\$6,515
15		Other Reserves (General Office Prorate)	\$132,055	\$124,713
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$1,930,154	\$1,915,641
17		Less Adjustments		
18		Contributions in Aid of Construction	\$326,863	\$323,009
19		Advances for Construction	\$783,089	\$478,116
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$1,109,952	\$801,125
22		Add Materials and Supplies	\$78,919	\$72,029
23		Add Working Capital (Tank Painting)	-\$11,836	-\$9,451
24		Add Working Cash (=Line 37)	\$477,053	\$501,510
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$18,999,449	\$18,895,683
<p>Notes: 1 Cal Water does not include CWIP in rate base. 2 Prior years' reports were calculated using a 13-month weighted average</p>				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,371,947	\$2,490,049
29		Purchased Power & Commodity for Resale*	\$175,818	\$178,072
30		Meter Revenues: Bimonthly Billing	\$563,364	\$556,083
31		Other Revenues: Flat Rate Monthly Billing	\$3,514	\$3,249
32		Total Revenues (=Line 30 + Line 31)	\$566,879	\$559,332
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.62%	0.58%
34		5/24 x Line 25 x (100% - Line 33)	\$491,092	\$515,747
35		1/24 x Line 28 x Line 33	\$613	\$603
36		1/12 x Line 29	\$14,651	\$14,839
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$477,053	\$501,510
		Note: Prior year's calculation of line 34 was corrected in this filing		
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Dixon

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	5,951,361	377,714	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	853,221				
4	(b) Charged to Account 504		36,117			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	853,221	36,117	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	101,281				
13	(b) Cost of removal	15				
14	(c) All other debits ¹	(3,249)				
15	Total debits	98,047	-	-	-	-
16	Balance in reserve at end of year	6,706,535	413,832	-	-	-
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

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

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

Line No.	Dixon Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	778,572.97	81,292.92	-	-	859,865.89
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	778,572.97	81,292.92	-	-	859,865.89
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	251,463.33	29,450.16	-	-	280,913.49
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	501,796.22	72,534.24	(76,477.68)	-	497,852.78
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	753,259.55	101,984.40	(76,477.68)	-	778,766.27
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	157,649.00	71,841.00	-	-	229,490.00
21	332	Water Treatment Equipment	393,056.42	163,563.12	-	-	556,619.54
22		Total Water Treatment Plant	550,705.42	235,404.12	-	-	786,109.54
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	18,979.36	2,329.08	-	-	21,308.44
26	342	Reservoirs and Tanks	318,898.89	59,732.76	-	-	378,631.65
27	343	Transmission and Distribution Mains	1,829,579.38	136,094.52	-	-	1,965,673.90
28	344	Fire Mains	-	-	-	-	-
29	345	Services	733,231.38	72,379.44	-	-	805,610.82
30	346	Meters	280,774.44	23,823.84	-	-	304,598.28
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	102,026.71	9,476.88	-	-	111,503.59
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	3,283,490.16	303,836.52	-	-	3,587,326.68
35							
36		V. GENERAL PLANT					

Line No.	Dixon	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
	Acct.						
37	371	Structures and Improvements	28,810.93	4,145.28	-	-	32,956.21
38	372	Office Furniture and Equipment	29,337.43	(6,080.16)	-	-	23,257.27
39	373	Transportation Equipment	91,329.73	49,051.44	-	3,247.50	143,628.67
40	374	Stores Equipment	50,858.69	1,239.12	-	-	52,097.81
41	375	Laboratory Equipment	-	-	-	-	-
42	376	Communication Equipment	25,022.01	(433.68)	-	-	24,588.33
43	377	Power Operated Equipment	10,411.60	428.88	-	-	10,840.48
44	378	Tools, Shop and Garage Equipment	31,876.07	3,312.36	-	-	35,188.43
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	237.85	-	-	-	237.85
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	267,884.31	51,663.24	-	3,247.50	322,795.05
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	317,448.40	79,040.03	(24,803.35)	368.37	372,053.45
49		Total	5,951,360.81	853,221.23	(101,281.03)	3,615.87	6,706,916.88

SCHEDULE B-1
Account 501 - Operating Revenues

Dixon

Corrected

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,376,654	2,494,031	(117,377)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	480,351	485,954	(5,603)
6		601-3 Industrial Sales	2,151	2,234	(83)
7		601-4 Sales to Public Authorities	130,878	149,018	(18,139)
8		Sub-total	2,990,034	3,131,236	(141,202)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	-
11		602-1.2 Residential Low Income Discount (Debit)			-
12		602-2 Commercial Sales	-	-	-
13		602-3 Industrial Sales			-
14		602-4 Sales to Public Authorities	-	-	-
15		Sub-total	-	-	-
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	2,228	2,963	(735)
18		603.2 Flat Rate Sales			-
19		Sub-total	2,228	2,963	(735)
20	604	Private Fire Protection Service	17,929	17,955	(26)
21	605	Public Fire Protection Service	3,672	3,672	-
22	606	Sales to Other Water Utilities for Resale	-	-	-
23	607	Sales to Governmental Agencies by Contracts			-
24	608	Interdepartmental Sales			-
25	609	Other Sales or Service	17,976	(27,316)	45,292
26		Sub-total	39,577	(5,688)	45,266
27		Total Water Service Revenues	3,031,839	3,128,510	(96,671)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	387,962	221,540	166,422
30	611	Miscellaneous Service Revenues	4,750	1,880	2,870
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	(2,192)	23,558	(25,750)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	390,520	246,978	143,542
36	501	Total operating revenues	3,422,359	3,375,488	46,871

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Dixon

Corrected

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	498	(498)
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		207	-	207
6	703	Miscellaneous expenses	A			-	-	-
7	704	Purchased water	A	B	C	-	-	-
8		Maintenance				-	-	
9	706	Maintenance supervision and engineering	A	B		1,107	132	975
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		-	-	-
12	708	Maintenance of collect and impound reservoirs	A			-	-	-
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			-	-	-
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			-	-	-
17	712	Maintenance of supply mains	A			-	4,052	(4,052)
18	713	Maintenance of other source of supply plant	A	B		-	-	-
19		Total source of supply expense				1,314	4,682	(3,368)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		39,197	40,438	(1,240)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expenses	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			1,960	-	1,960
27	724	Pumping labor and expenses	A	B		43	15,403	(15,360)
28	725	Miscellaneous expenses	A			9,965	13,938	(3,974)
29	726	Fuel or power purchased for pumping	A	B	C	175,917	178,201	(2,284)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		6,955	8,269	(1,313)
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		-	-	-
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of power pumping equipment	A	B		6,065	30,869	(24,804)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				240,103	287,118	(47,015)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Dixon

Corrected

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		86,451	75,310	11,140
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			34,636	39,583	(4,947)
43	743	Miscellaneous expenses	A	B		201,438	370,189	(168,752)
44	744	Chemicals and filtering materials	A	B		7,062	10,533	(3,471)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		302	584	(282)
47	746	Maintenance of structures and equipment			C	-	-	-
48	747	Maintenance of structures and improvements	A	B		-	-	-
49	748	Maintenance of water treatment equipment	A	B		825	-	825
50		Total water treatment expenses				330,713	496,200	(165,487)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		67,734	59,834	7,899
54	751	Operation supervision, labor and expenses			C	-	-	-
55	752	Storage facilities expenses	A			-	-	-
56	752	Operation labor and expenses		B		-	-	-
57	753	Transmission and distribution lines expenses	A			3,717	161	3,556
58	754	Meter expenses	A			144	19,166	(19,022)
59	755	Customer installations expenses	A			-	1,592	(1,592)
60	756	Miscellaneous expenses	A			84,603	97,949	(13,345)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		41,191	40,237	954
63	758	Maintenance of structures and plant			C	-	-	-
64	759	Maintenance of structures and improvements	A	B		-	-	-
65	760	Maintenance of reservoirs and tanks	A	B		-	46	(46)
66	761	Maintenance of trans. and distribution mains	A			52,271	50,532	1,739
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			-	12,162	(12,162)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			3,246	2,792	453
72	765	Maintenance of hydrants	A			26	24	2
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		Total transmission and distribution expenses				252,932	284,495	(31,562)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Dixon

Corrected

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	165,281	174,369	(9,088)	
78	771	Superv., meter read., other customer acct expenses			-	-	-	
79	772	Meter reading expenses	A	B	-	9,250	(9,250)	
80	773	Customer records and collection expenses	A		34,117	37,900	(3,783)	
81	773	Customer records and accounts expenses		B	-	-	-	
82	774	Miscellaneous customer accounts expenses	A		63,581	47,610	15,971	
83	775	Uncollectible accounts	A	B	11,501	2,487	9,014	
84		Total customer account expenses			274,481	271,617	2,864	
85		VI. SALES EXPENSES						
86		Operation					-	
87	781	Supervision	A	B			-	
88	781	Sales expenses					-	
89	782	Demonstrating selling expenses	A				-	
90	783	Advertising expenses	A				-	
91	784	Miscellaneous, jobbing and contract work	A				-	
92	785	Merchandising, jobbing and contract work	A				-	
93		Total sales expenses			-	-	-	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses					-	
97		Total recycled water expenses			-	-	-	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	13,201	9,723	3,478	
101	792	Office supplies and other expenses	A	B	12,088	20,817	(8,729)	
102	793	Property insurance	A		-	-	-	
103	793	Property insurance, injuries and damages		B	-	-	-	
104	794	Injuries and damages	A		23,851	22,098	1,753	
105	795	Employees' pensions and benefits	A	B	314,588	323,371	(8,783)	
106	796	Franchise requirements	A	B	-	-	-	
107	797	Regulatory commission expenses	A	B	371	746	(375)	
108	798	Outside services employed	A		-	(5,027)	5,027	
109	798	Miscellaneous other general expenses		B	-	-	-	
110	798	Miscellaneous other general operation expenses			-	-	-	
111	799	Miscellaneous general expenses	A		618,118	536,749	81,369	
112		Maintenance						
113	805	Maintenance of general plant	A	B	22,897	-	22,897	
114		Total administrative and general expenses			1,005,114	908,476	96,638	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					-	
117	811	Rents	A	B	(1,246)	2,492	(3,738)	
118	812	Administrative expenses transferred - Cr.	A	B	(35,609)	(78,415)	42,805	
119	813	Duplicate charges - Cr.	A	B			-	
120		Total miscellaneous			(36,855)	(75,923)	39,067	
121		Total operating expenses			2,067,802	2,176,665	(108,864)	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	115,210	115,210			
2	California corporate franchise taxes	13,786	13,786			
3	Property taxes	242,906	242,906			
4	Other taxes	57,056	57,056			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	428,957	486,013	0	0	0

**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)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	001-3	East Side Of Porter St. @ Marvin Way	4810002-002	16"/20"	77	500	265	Active
7	002-1	South Side Of East "A" St. +/- 200' E/O 5Th St.	4810002-003	16"	46	700	0	Standby
8	003-1	East Side Of Adams St. +/- 350' S/O West "H" St.	4810002-004	16"	38	750	0	Standby
9	005-1	700 West "H" St. +/- 125' E/O Avon Ct.	4810002-006	16"	35	400	0	Standby
10	006-1	S/W Corner Of Woodvale Dr. & Lincoln St.	4810002-007	16"	45	550	0	Standby
11	007-1	So. Side Of Hillview Dr. +/- 200' E/O Pitt Sch. Rd	4810002-008	14"	68	725	454	Active
12	008-1	So. Side No. 2Nd St. +/- 200' W/O W. Creekside Cir	4810002-009	10"/12"/14"	59	500	0	Standby
13	009-1	795 North Adams Street	4810002-017	18	75	1400	548	Active
14								
15								

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
16	Not Applicable							
17								
18								
19								
20								

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) ²
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	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	2	575,000	
12	Concrete	-		
13	Total	2	575,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Dixon

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	Not Applicable							
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	Not Applicable							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	1,937		-	4,156		7,734	999
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	52	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	5,871		74,365	47,606
19	Welded steel									
20	Wood									
21	Other	-	-	693	218	-	2,687		3,830	14,957
22	Total	52	-	2,630	218	-	12,714	-	85,929	63,562

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	14,826
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		52
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	-	-	-	-	-	-	-	127,842
31	Welded steel									-
32	Wood									-
33	Other	-	10,483	-	2,515	-	-	-	-	35,383
34	Total	-	10,483	-	2,515	-	-	-	-	178,103

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,909	2,946	0	0
Commercial (Business)	3	3	0	0
Industrial	30	29		
Public authorities				
Irrigation	4	7		
Other (specify)				
Agriculture	0	0		
Subtotal	2,946	2,985	0	0
Private fire connections			34	33
Public fire hydrants			264	264
Total	2,946	2,985	298	297

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,406	
3/4 - in		1,837
1 - in	550	1,207
1 1/4 - in		
1 1/2 - in	23	9
2 - in	38	101
2 1/2 - in		
3 - in	17	
4 - in	2	25
6 - in		9
8 - in		2
10 - in		
12 - in		
Other		31
Total	3,036	3,221

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . .	
2. Used, before repair	-
3. Used, after repair	3
4. Found fast, requiring billing adjustment	

B. Number of Meters in Service Since Last Test

1. Ten years or less	1,652
2. More than 10, but less than 15 years	710
3. More than 15 years	679

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)¹

Dixon

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	21	21	19	20	30	34	43	188
Commercial (Business)	2	2	2	2	3	4	4	18
Industrial	0	0	0	0	0	0	0	0
Public authorities	1	1	2	2	1	2	1	10
Irrigation	0	-	-	-	-	-	0	0
Other (specify)	-	-	-	0	0	1	-	1
								-
Total	25	24	22	24	33	40	49	217

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	44	44	36	32	29		185	373	379
Commercial (Business)	4	4	3	3	3		17	36	36
Industrial	0	0	0	0	0		0	0	-
Public authorities	1	1	1	1	1		7	17	21
Irrigation	0	0	0	0	0		0	0	-
Other (specify)	0	-	0	0	-		1	2	5
							-	-	-
Total	50	49	41	37	33		210	427	441

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____ N/A

Total population served _____ 10,321

End of Year Balances in Selected Accounts

Dixon

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

131	Materials and Supplies	\$ <u>78,746.04</u>
100-3	Construction Work in Progress	\$ <u>4,400,979.75</u>
241	Advances for Construction	\$ <u>791,189.15</u>
265	Contributions in Aid of Construction	\$ <u>(326,862.86)</u>

DECLARATION

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

I, the undersigned _____ David B. Healey for Jack Caldwell
Name of District Manager or Equivalent (Please Print)
of _____ Dixon _____ District
Name of District
of _____ California Water Service Company _____
Name of Utility
at _____ 201 South First Street, Dixon, CA 95620 _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 25, 2022
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	7
Materials and supplies	19
Meters and services on pipe system	17
Operating expenses	11-13
Operating revenues	10
Population served	18
Rate base	6
Service connections, active	17
Signature	20
Sources of supply and water developed	15
Storage facilities	15
Taxes	14
Transmission and distribution facilities	16
Utility plant in service	4-5