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2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

_____ CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: _____ Dixon _____ Location: _____ Dixon Salano _____
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2022**, 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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

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

Dixon

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	5,009,231	16,878	-	-	\$ 5,026,109
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 5,009,231	\$ 16,878	\$ -	\$ -	\$ 5,026,109
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	701,336	135,631	-	-	\$ 836,967
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	3,789,434	568,358	-	-	\$ 4,357,792
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 4,490,770	\$ 703,989	\$ -	\$ -	\$ 5,194,759
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	3,054,459	155,432	-	-	\$ 3,209,892
30	332	Water Treatment Equipment	5,295,109	7,495	(3,781)	-	\$ 5,298,823
31		Total Water Treatment Plant	\$ 8,349,568	\$ 162,928	\$ (3,781)	\$ -	\$ 8,508,715

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Dixon

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	2,168,631	-	-	-	\$ 2,168,631
35	343	Transmission and Distribution Mains	6,958,213	90,797	-	-	\$ 7,049,010
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	2,357,514	242,582	-	-	\$ 2,600,096
38	346	Meters	719,526	31,453	-	-	\$ 750,979
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	664,754	36,949	-	-	\$ 701,703
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 12,890,224	\$ 401,780	\$ -	\$ -	\$ 13,292,005
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	286,204	-	-	-	\$ 286,204
46	372	Office Furniture and Equipment	38,429	1,638	(3,094)	-	\$ 36,973
47	373	Transportation Equipment	194,417	-	-	-	\$ 194,417
48	374	Stores Equipment	62,902	-	(32,968)	-	\$ 29,934
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	-	(24,881)	-	\$ 48,891
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 689,578	\$ 1,638	\$ (81,996)	\$ -	\$ 609,220
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	238	-	-	-	\$ 238
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,140,952	107,892	(30,385)	0.00	1,218,458
60		Total Undistributed Items	\$ 1,141,190	\$ 107,892	\$ (30,385)	\$ -	\$ 1,218,696
61		Total Utility Plant in Service	\$ 35,003,667	\$ 1,395,104	\$ (116,163)	\$ -	\$ 36,282,609

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant		-			\$ -
2	394	Recycled Water Land and Land Rights		-			\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$35,064,151	\$33,862,715
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,218,730	\$1,141,223
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)	\$36,282,880	\$35,003,939
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$8,328,146	\$7,342,345
10		General Office Prorate	\$429,190	\$347,651
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$8,757,336	\$7,689,995
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,197,873	\$2,215,808
14		Deferred Investment Tax Credit	\$4,922	\$5,453
15		Other Reserves (General Office Prorate)	\$111,232	\$117,230
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,314,027	\$2,338,490
17		Less Adjustments		
18		Contributions in Aid of Construction	\$287,308	\$307,204
19		Advances for Construction	\$1,600,867	\$1,647,716
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$1,888,175	\$1,954,919
22		Add Materials and Supplies	\$65,626	\$70,637
23		Add Working Capital (Tank Painting)	-\$14,435	-\$13,765
24		Add Working Cash (=Line 37)	\$561,586	\$514,712
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$23,950,554	\$23,605,883
<p>Notes: 1 Cal Water does not include CWIP in rate base. 2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.</p>				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,783,321	\$2,561,093
29		Purchased Power & Commodity for Resale*	\$208,116	\$215,230
30		Meter Revenues: Bimonthly Billing	\$1,008,985	\$1,008,340
31		Other Revenues: Flat Rate Monthly Billing	\$2,025	\$2,163
32		Total Revenues (=Line 30 + Line 31)	\$1,011,010	\$1,010,503
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.20%	0.21%
34		5/24 x Line 25 x (100% - Line 33)	\$578,697	\$532,419
35		1/24 x Line 28 x Line 33	\$232	\$228
36		1/12 x Line 29	\$17,343	\$17,936
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$561,586	\$514,712
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

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	7,261,293	413,832	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,179,512	-			
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,067				
9	(g) All other credits ¹	0				
10	Total credits	1,180,578	-	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	116,163				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	\$ 116,163	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,325,709	\$ 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	\$ 828,427	\$ 168,310	\$ -	\$ -	\$ 996,737
7	316	Supply Mains	\$ -	\$ -	\$ -	\$ -	\$ -
8	317	Other Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
9		Total Source of Supply Plant	\$ 828,427	\$ 168,310	\$ -	\$ -	\$ 996,737
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	\$ 329,711	\$ 69,540	\$ -	\$ -	\$ 399,251
13	322	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
14	323	Other Power Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
15	324	Pumping Equipment	\$ 475,203	\$ 125,430	\$ -	\$ -	\$ 600,633
16	325	Other Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
17		Total Pumping Plant	\$ 804,914	\$ 194,970	\$ -	\$ -	\$ 999,884
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	\$ 303,736	\$ 75,445	\$ -	\$ -	\$ 379,181
21	332	Water Treatment Equipment	\$ 688,136	\$ 141,550	\$ (3,781)	\$ -	\$ 825,905
22		Total Water Treatment Plant	\$ 991,871	\$ 216,995	\$ (3,781)	\$ -	\$ 1,205,086
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	\$ 25,850	\$ 4,542	\$ -	\$ -	\$ 30,391
26	342	Reservoirs and Tanks	\$ 442,969	\$ 77,572	\$ -	\$ -	\$ 520,541
27	343	Transmission and Distribution Mains	\$ 2,095,341	\$ 167,751	\$ -	\$ -	\$ 2,263,092
28	344	Fire Mains	\$ -	\$ -	\$ -	\$ -	\$ -
29	345	Services	\$ 863,180	\$ 99,306	\$ -	\$ -	\$ 962,486
30	346	Meters	\$ 328,786	\$ 25,049	\$ -	\$ -	\$ 353,835
31	347	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
32	348	Hydrants	\$ 121,455	\$ 14,159	\$ -	\$ -	\$ 135,614
33	349	Other Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
34		Total Transmission and Distribution Plant	\$ 3,877,581	\$ 388,378	\$ -	\$ -	\$ 4,265,959
35							

36		V. GENERAL PLANT						
37	371	Structures and Improvements	\$ 85,102	\$ 52,146	\$ -	\$ -	\$ -	\$ 137,249
38	372	Office Furniture and Equipment	\$ 33,484	\$ 10,227	\$ (3,094)	\$ -	\$ -	\$ 40,616
39	373	Transportation Equipment	\$ 179,324	\$ 35,695	\$ -	\$ -	\$ -	\$ 215,019
40	374	Stores Equipment	\$ 53,469	\$ 1,371	\$ (32,968)	\$ -	\$ -	\$ 21,872
41	375	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	376	Communication Equipment	\$ 24,150	\$ (438)	\$ (21,053)	\$ -	\$ -	\$ 2,660
43	377	Power Operated Equipment	\$ 11,157	\$ 316	\$ -	\$ -	\$ -	\$ 11,473
44	378	Tools, Shop and Garage Equipment	\$ 38,796	\$ 3,607	\$ (24,881)	\$ -	\$ -	\$ 17,523
45	379	Other General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	390	Other Tangible Property	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ 238
47	391	Water Plant Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48		Total General Plant	\$ 425,720	\$ 102,925	\$ (81,996)	\$ -	\$ -	\$ 446,649
***	380	Leased Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***		Pension non-service						\$ -
***		GO Allocation	\$ 332,781	\$ 107,933	\$ (30,385)	\$ 1,067	\$ -	\$ 411,395
49		Total	\$ 7,261,293	\$ 1,179,512	\$ (116,163)	\$ 1,067	\$ -	\$ 8,325,709

SCHEDULE B-1
Account 501 - Operating Revenues

Dixon

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	3,254,314	2,641,096	\$613,218
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	655,804	504,400	\$151,404
6		601-3 Industrial Sales	2,527	2,252	\$275
7		601-4 Sales to Public Authorities	129,101	131,791	(\$2,690)
8		Sub-total	\$ 4,041,746	\$ 3,279,539	\$762,208
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	1,833	3,075	(\$1,241)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 1,833	\$ 3,075	(\$1,241)
20	604	Private Fire Protection Service	19,179	17,493	\$1,686
21	605	Public Fire Protection Service	3,919	3,674	\$245
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	1,731,913	2,792,923	(\$1,061,010)
26		Sub-total	\$ 1,755,012	\$ 2,814,090	(\$1,059,079)
27		Total Water Service Revenues	\$ 5,798,591	\$ 6,096,704	(\$298,112)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	273,562	(17,830)	\$291,392
30	611	Miscellaneous Service Revenues	490	610	(\$120)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	5,570	(3,489)	\$9,059
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 279,623	\$ (20,709)	\$300,332
36	501	Total operating revenues	\$ 6,078,214	\$ 6,075,995	\$2,219

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

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	-	-	\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	-	-	\$ -	
6	703	Miscellaneous expenses	A		-	-	\$ -	
7	704	Purchased water	A	B	C	450	-	\$ 450
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	797	(208)	\$ 1,004	
10	706	Maintenance of structures and facilities					\$ -	
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		-	132	\$ (132)	
18	713	Maintenance of other source of supply plant	A	B	-	8,687	\$ (8,687)	
19		Total source of supply expense			\$ 1,247	\$ 8,611	\$ (7,365)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	65,183	62,691	\$ 2,493	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A		-	-	\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A		2,649	1,896	\$ 753	
27	724	Pumping labor and expenses	A	B	6,028	-	\$ 6,028	
28	725	Miscellaneous expenses	A		9,233	11,297	\$ (2,063)	
29	726	Fuel or power purchased for pumping	A	B	C	208,215	215,329	\$ (7,114)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	12,394	11,693	\$ 702	
32	729	Maintenance of structures and equipment					\$ -	
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	34,215	20,707	\$ 13,508	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ 337,917	\$ 323,611	\$ 14,306	

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

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		111,235	97,429	\$ 13,806
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			59,327	38,937	\$ 20,390
43	743	Miscellaneous expenses	A	B		377,756	282,144	\$ 95,612
44	744	Chemicals and filtering materials	A	B		15,149	14,442	\$ 707
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		550	828	\$ (278)
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		423	(825)	\$ 1,247
50		Total water treatment expenses				\$ 564,440	\$ 432,955	\$ 131,485
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		57,045	65,983	\$ (8,938)
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			7,395	21,437	\$ (14,042)
58	754	Meter expenses	A			(115)	(200)	\$ 85
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			119,434	115,602	\$ 3,832
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		100,441	52,336	\$ 48,105
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		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			42,575	54,664	\$ (12,089)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			21,975	3,873	\$ 18,101
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			2,750	3,549	\$ (799)
72	765	Maintenance of hydrants	A			3,377	-	\$ 3,377
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 354,878	\$ 317,245	\$ 37,633

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

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	19,689	71,744	\$ (52,055)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	102	-	\$ 102	
80	773	Customer records and collection expenses	A		26,024	26,611	\$ (587)	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		94,197	49,041	\$ 45,156	
83	775	Uncollectible accounts	A	B	(2,347)	41,644	\$ (43,991)	
84		Total customer account expenses			\$ 137,665	\$ 189,040	\$ (51,376)	
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	16,550	29,791	\$ (13,241)	
101	792	Office supplies and other expenses	A	B	6,321	9,195	\$ (2,874)	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		21,264	20,267	\$ 996	
105	795	Employees' pensions and benefits	A	B	321,144	301,624	\$ 19,520	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	185	-	\$ 185	
108	798	Outside services employed	A		-	-	\$ -	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		727,176	695,828	\$ 31,348	

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	21,650	20,374	\$ 1,276
114		Total administrative and general expenses				\$ 1,114,290	\$ 1,077,078	\$ 37,212
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	-	(1,246)	\$ 1,246
118	812	Administrative expenses transferred - Cr.	A	B	C	(17,849)	(16,252)	\$ (1,596)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (17,849)	\$ (17,498)	\$ (350)
121		Total operating expenses				\$ 2,492,589	\$ 2,331,044	\$ 161,545

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	\$ 14,725.00	\$ 14,725.00			
2	California corporate franchise taxes	\$ (8,577.00)	\$ (8,577.00)			
3	Property taxes	\$ 256,633.30	\$ 256,633.30			
4	Other taxes	\$ 57,122.47	\$ 57,122.47			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 319,903.77	\$ 319,903.77	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	001-3	East Side Of Porter St. @ Marvin Way	4810002-002	16"/20"	98	500	263	
7	002-1	South Side Of East "A" St. +/- 200' E/O 5Th St.	4810002-003	16"	55	700	-	
8	003-1	East Side Of Adams St. +/- 350' S/O West "H" St.	4810002-004	16"	54	750	-	
9	005-1	700 West "H" St. +/- 125' E/O Avon Ct.	4810002-006	16"	67	400	-	
10	006-1	S/W Corner Of Woodvale Dr. & Lincoln St.	4810002-007	16"	57	550	-	
11	007-1	So. Side Of Hillview Dr. +/- 200' E/O Pitt Sch. Rd	4810002-008	14"	88	725	458	
12	008-1	So. Side No. 2Nd St. +/- 200' W/O W. Creekside Cir	4810002-009	10"/12"/14"	77	500	-	
13	009-1	795 North Adams Street	4810002-017	18	97	1400	590	

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number		Maximum	Minimum		
11	n/a							
12								
13								
14								
15								

Purchased Water for Resale	
16	Purchased from n/a
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								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	1,452		-	2,691		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		74,195	47,606
19	Welded steel									
20	Wood									
21	Other	-	-	693	218	-	2,687		4,940	17,566
22	Total	52	-	2,145	218	-	11,249	-	86,869	66,171

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-	-	-		-	12,876
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		52
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	-	-	-	-	-	-	-	127,672
31	Welded steel									-
32	Wood									-
33	Other	-	12,888	-	2,515	-	-	-	-	41,507
34	Total	-	12,888	-	2,515	-	-	-	-	182,107

SCHEDULE D-4				
Number of Active Service Connections				
Dixon				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,828	2,845	0	0
Commercial	152	152	0	0
Industrial	3	3		
Public authorities	32	30		
Irrigation	1	1		
Other (Multi Residential)	268	268		
Agriculture	0	0		
Subtotal	3,284	3,299	0	0
Private fire connections			34	34
Public fire hydrants			264	264
Total	3,284	3,299	298	298

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		1,835
1 - in	626	1,315
1 1/4 - in		-
1 1/2 - in	23	9
2 - in	37	100
2 1/2 - in		-
3 - in	17	-
4 - in	2	25
6 - in		9
8 - in		2
10 - in		-
12 - in		-
Other		38
Total	3,111	3,333

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	2
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,059
2. More than 10, but less than 15 years	1,276
3. More than 15 years	776

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)¹

Dixon

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	23	22	23	30	37	46	48		229
Commercial (Business)	2	2	2	2	3	3	4		19
Industrial	-	-	-	-	-	-	-		-
Public authorities	1	1	1	1	1	1	1		7
Irrigation	-	-	-	-	-	-	-		-
Other (specify)	-	-	-	-	-	-	-		-
									-
Total	26	25	26	33	41	51	53		255

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	47	42	42	26	22	179	408	431
Commercial (Business)	4	4	4	2	2	16	35	37
Industrial	-	-	-	-	-	-	-	-
Public authorities	1	1	1	1	1	5	12	17
Irrigation	-	-	-	-	-	-	-	1
Other (specify)	-	-	-	-	-	-	-	2
								-
Total	52	47	47	29	26	201	455	488

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 _____ 10,613

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>\$ 65,484.44</u>
100-3	Construction Work in Progress	<u>\$ (235,071.72)</u>
241	Advances for Construction	<u>\$ 1,604,586.85</u>
265	Contributions in Aid of Construction	<u>\$ 287,308.10</u>

DECLARATION

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

I, the undersigned _____ David B. Healey for Benjamin Voight
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

May 20, 2022
Date

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