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2022  
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, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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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, 2023**, 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](mailto: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, 2022, through December 31, 2022. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	413,832	-	(306,688)	-	\$ 107,144
5		Total Intangible Plant	\$ 413,832	\$ -	\$ (306,688)	\$ -	\$ 107,144
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 2,019,274	\$ -	\$ -	\$ -	\$ 2,019,274
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	5,026,109	-	-	-	\$ 5,026,109
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 5,026,109	\$ -	\$ -	\$ -	\$ 5,026,109
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	836,967	12,330	-	-	\$ 849,297
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,357,792	81,413	(41,793)	-	\$ 4,397,412
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 5,194,759	\$ 93,743	\$ (41,793)	\$ -	\$ 5,246,709
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	3,209,892	-	-	-	\$ 3,209,892
30	332	Water Treatment Equipment	5,298,823	8,993	(6,280)	-	\$ 5,301,536
31		Total Water Treatment Plant	\$ 8,508,715	\$ 8,993	\$ (6,280)	\$ -	\$ 8,511,427

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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
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	7,049,010	(1,629)	-	-	\$ 7,047,381
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	2,600,096	218,699	-	-	\$ 2,818,794
38	346	Meters	750,979	25,225	-	-	\$ 776,204
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	701,703	13,483	-	-	\$ 715,186
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 13,292,005	\$ 255,778	\$ -	\$ -	\$ 13,547,782
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	286,204	-	-	-	\$ 286,204
46	372	Office Furniture and Equipment	36,973	-	-	-	\$ 36,973
47	373	Transportation Equipment	194,417	-	(26,339)	-	\$ 168,078
48	374	Stores Equipment	29,934	-	-	-	\$ 29,934
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	12,801	-	-	-	\$ 12,801
52	378	Tools, Shop and Garage Equipment	48,891	-	(7,020)	-	\$ 41,870
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 609,220	\$ -	\$ (33,360)	\$ -	\$ 575,860
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	1,218,458	107,833	(18,303)	0.00	1,307,988
60		Total Undistributed Items	\$ 1,218,696	\$ 107,833	\$ (18,541)	\$ -	\$ 1,307,988
61		Total Utility Plant in Service	\$ 36,282,609	\$ 466,346	\$ (406,662)	\$ -	\$ 36,342,293

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 <sup>1</sup> (e)	
1	Beginning Balance					-
2						
3						
4						
5					Total	\$ -

<sup>1</sup> 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 12/31/2022 (b)	Balance 1/1/2022 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$35,034,305	\$35,064,151
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,308,259	\$1,218,730
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	\$36,342,564	\$36,282,880
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$9,066,509	\$8,328,146
10		General Office Prorate	\$528,597	\$429,456
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$9,595,106	\$8,757,602
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,125,825	\$2,197,873
14		Deferred Investment Tax Credit	\$4,391	\$4,922
15		Other Reserves (General Office Prorate)	\$104,001	\$111,249
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$2,234,217	\$2,314,043
17		Less Adjustments		
18		Contributions in Aid of Construction	\$267,412	\$287,308
19		Advances for Construction	\$1,551,321	\$1,600,867
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$1,818,734	\$1,888,175
22		<b>Add Materials and Supplies</b>	\$72,513	\$65,626
23		<b>Add Working Capital (Tank Painting)</b>	-\$12,962	-\$14,435
24		<b>Add Working Cash (=Line 37)</b>	\$558,542	\$561,586
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$23,325,564	\$23,950,272
<b>Notes:</b> 1 Cal Water does not include CWIP in rate base. 2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,792,376	\$2,783,321
29		Purchased Power & Commodity for Resale*	\$261,908	\$208,116
30		Meter Revenues: Bimonthly Billing	\$1,042,978	\$1,008,985
31		Other Revenues: Flat Rate Monthly Billing	\$3,096	\$2,025
32		Total Revenues (=Line 30 + Line 31)	\$1,046,074	\$1,011,010
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.30%	0.20%
34		5/24 x Line 25 x (100% - Line 33)	\$580,023	\$578,697
35		1/24 x Line 28 x Line 33	\$344	\$232
36		1/12 x Line 29	\$21,826	\$17,343
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29)	\$558,542	\$561,586
		* 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	8,325,709.18	413,831.95	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,234,638.15				
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	6,113.34				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$1,240,751.49	-	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	97,233.19	306,688.38			
13	(b) Cost of removal	-				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	97,233.19	306,688.38	0.00	0.00	0.00
16	Balance in reserve at end of year	9,469,227.48	107,143.57	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> 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		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	996,736.80	168,877.20	-	-	1,165,614.00
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	996,736.80	168,877.20	-	-	1,165,614.00
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	399,250.98	83,184.72	-	-	482,435.70
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	600,633.18	144,243.00	(41,792.82)	-	703,083.36
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	999,884.16	227,427.72	(41,792.82)	-	1,185,519.06
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	379,180.64	79,284.36	-	-	458,465.00
21	332	Water Treatment Equipment	825,904.90	141,649.56	(6,279.88)	-	961,274.58
22		Total Water Treatment Plant	1,205,085.54	220,933.92	(6,279.88)	-	1,419,739.58
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	30,391.48	4,541.52	-	-	34,933.00
26	342	Reservoirs and Tanks	520,541.13	77,572.08	-	-	598,113.21
27	343	Transmission and Distribution Mains	2,263,091.65	169,939.32	-	-	2,433,030.97
28	344	Fire Mains	-	-	-	-	-
29	345	Services	962,485.62	109,523.64	-	-	1,072,009.26
30	346	Meters	353,835.00	26,143.92	-	-	379,978.92
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	135,613.99	14,946.24	-	-	150,560.23
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	4,265,958.87	402,666.72	-	-	4,668,625.59
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	137,248.69	52,146.24	-	-	189,394.93
38	372	Office Furniture and Equipment	40,616.43	10,174.44	-	-	50,790.87
39	373	Transportation Equipment	215,018.59	35,694.96	(26,339.42)	5,441.00	229,815.13
40	374	Stores Equipment	21,871.83	652.56	-	-	22,524.39
41	375	Laboratory Equipment	-	-	-	-	-
42	376	Communication Equipment	2,659.70	-	-	-	2,659.70
43	377	Power Operated Equipment	11,472.88	316.20	-	-	11,789.08
44	378	Tools, Shop and Garage Equipment	17,522.75	2,390.76	(7,020.41)	-	12,893.10
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	237.85	-	(237.85)	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	446,648.72	101,375.16	(33,597.68)	5,441.00	519,867.20
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	411,395.09	113,357.43	(15,562.81)	672.34	509,862.05
49		Total	8,325,709.18	1,234,638.15	(97,233.19)	6,113.34	9,469,227.48



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,087,748	3,254,314	(\$166,566)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	677,862	655,804	\$22,058
6		601-3 Industrial Sales	2,422	2,527	(\$105)
7		601-4 Sales to Public Authorities	140,962	129,101	\$11,861
8		Sub-total	\$ 3,908,995	\$ 4,041,746	(\$132,752)
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	3,141	1,833	\$1,307
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 3,141	\$ 1,833	\$1,307
20	604	Private Fire Protection Service	19,325	19,179	\$146
21	605	Public Fire Protection Service	3,953	3,919	\$34
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	1,708,846	1,731,913	(\$23,068)
26		Sub-total	\$ 1,732,123	\$ 1,755,012	(\$22,888)
27		Total Water Service Revenues	\$ 5,644,259	\$ 5,798,591	(\$154,333)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	639,834	273,562	\$366,272
30	611	Miscellaneous Service Revenues	1,340	490	\$850
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	9,581	5,570	\$4,011
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 650,756	\$ 279,623	\$371,133
36	501	Total operating revenues	\$ 6,295,015	\$ 6,078,214	\$216,800

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	450	\$ (450)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		926	797	\$ 129
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		4,489	-	\$ 4,489
19		<b>Total source of supply expense</b>				\$ 5,415	\$ 1,247	\$ 4,168
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		72,304	65,183	\$ 7,121
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			2,911	2,649	\$ 262
27	724	Pumping labor and expenses	A	B		1,997	6,028	\$ (4,031)
28	725	Miscellaneous expenses	A			6,510	9,233	\$ (2,724)
						107	99	
						261,908	208,116	
29	726	Fuel or power purchased for pumping	A	B	C	262,015	208,215	\$ 53,800
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		23,559	12,394	\$ 11,165
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		5,109	-	\$ 5,109
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		22,654	34,215	\$ (11,561)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 397,059	\$ 337,917	\$ 59,142

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		113,067	111,235	\$ 1,832
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			44,802	59,327	\$ (14,524)
43	743	Miscellaneous expenses	A	B		215,557	377,756	\$ (162,199)
44	744	Chemicals and filtering materials	A	B		18,531	15,149	\$ 3,382
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	550	\$ (550)
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	\$ (423)
50		<b>Total water treatment expenses</b>				\$ 391,958	\$ 564,440	\$ (172,482)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		58,965	57,045	\$ 1,920
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			1,813	7,395	\$ (5,582)
58	754	Meter expenses	A			53	(115)	\$ 169
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			89,390	119,434	\$ (30,044)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		82,661	100,441	\$ (17,781)
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		10,945	-	\$ 10,945
66	761	Maintenance of trans. and distribution mains	A			78,534	42,575	\$ 35,958
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			39,803	21,975	\$ 17,828
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	2,750	\$ (2,750)
72	765	Maintenance of hydrants	A			(2,893)	3,377	\$ (6,271)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 359,270	\$ 354,878	\$ 4,392

**SCHEDULE B-2**

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

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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	33,420	19,689	\$ 13,731	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	79	102	\$ (23)	
80	773	Customer records and collection expenses	A		31,105	26,024	\$ 5,081	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		141,040	94,197	\$ 46,842	
83	775	Uncollectible accounts	A	B	C	31,057	(2,347)	\$ 33,404
84		<b>Total customer account expenses</b>			<b>\$ 236,700</b>	<b>\$ 137,665</b>	<b>\$ 99,035</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
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		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	19,183	16,550	\$ 2,633
101	792	Office supplies and other expenses	A	B	C	14,034	6,321	\$ 7,712
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			14,343	21,264	\$ (6,920)
105	795	Employees' pensions and benefits	A	B	C	332,998	321,144	\$ 11,854
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	185	\$ (185)
108	798	Outside services employed	A			-	-	\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			755,109	727,176	\$ 27,933
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	24,328	21,650	\$ 2,678
114		<b>Total administrative and general expenses</b>			<b>\$ 1,159,995</b>	<b>\$ 1,114,290</b>	<b>\$ 45,705</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	-	-	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(17,975)	(17,849)	\$ (126)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>			<b>\$ (17,975)</b>	<b>\$ (17,849)</b>	<b>\$ (126)</b>	
121		<b>Total operating expenses</b>			<b>\$ 2,532,422.51</b>	<b>\$ 2,492,588.71</b>	<b>\$ 39,833.80</b>	

**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	\$ 33,191.00	\$ 33,191.00			
2	California corporate franchise taxes	\$ 3,677.00	\$ 3,677.00			
3	Property taxes	\$ 259,123.89	\$ 259,123.89			
4	Other taxes	\$ 57,866.80	\$ 57,866.80			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 353,858.69	\$ 353,858.69	\$ -	\$ -	\$ -

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

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)		
6	001-3	East Side Of Porter St. @ Marvin Way	4810002-002	16"/20"	114	500	370	
7	002-1	South Side Of East "A" St. +/- 200' E/O 5Th St.	4810002-003	16"	63	700	-	
8	003-1	East Side Of Adams St. +/- 350' S/O West "H" St.	4810002-004	16"	54	750	-	
9	004-1	North side of Porter St. +/- 100' n/o Almond St	4810002-020	16"/20"	106	n/a	0	
10	005-1	700 West "H" St. +/- 125' E/O Avon Ct.	4810002-006	16"	86	400	-	
11	006-1	S/W Corner Of Woodvale Dr. & Lincoln St.	4810002-007	16"	57	550	-	
12	007-1	So. Side Of Hillview Dr. +/- 200' E/O Pitt Sch. Rd	4810002-008	14"	117	725	468	
13	008-1	So. Side No. 2Nd St. +/- 200' W/O W. Creekside Cir	4810002-009	10"/12"/14"	96	500	-	
14	009-1	795 North Adams Street	4810002-017	18	104	1400	399	

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number		Maximum	Minimum		
15	n/a							
16								

Purchased Water for Resale

17	Purchased from	n/a						
18	Annual quantities purchased					(Unit chosen) <sup>2</sup>		
19								
20								

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Dixon				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,845	2,848	0	0
Commercial	152	155	0	0
Industrial	3	3		
Public authorities	30	30		
Irrigation	1	2		
Other (Multi Residential)	268	268		
Agriculture	0	0		
Subtotal	3,299	3,306	0	0
Private fire connections			34	34
Public fire hydrants			264	264
Total	3,299	3,306	298	298

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,408	2,378
3/4 - in		
1 - in	627	622
1 1/4 - in		
1 1/2 - in	22	22
2 - in	37	34
2 1/2 - in		
3 - in	17	7
4 - in	2	2
6 - in		-
8 - in		-
10 - in		-
12 - in		-
Other		-
Total	3,113	3,065

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____ -
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	987
2. More than 10, but less than 15 years . . . . .	1,163
3. More than 15 years . . . . .	960



**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	21	22	25	30	29	42	40		210
Commercial	2	2	2	3	2	3	3		16
Industrial	0	0	0	0	0	0	0		0
Public authorities	1	1	1	1	1	1	1		5
Irrigation	0	0	0	0	0	0	0		0
Other (specify)									-
<b>Total</b>	<b>24</b>	<b>24</b>	<b>28</b>	<b>34</b>	<b>32</b>	<b>46</b>	<b>43</b>		<b>231</b>

  

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	42	43	31	26	24	165	375	409	
Commercial	4	3	3	2	2	15	31	35	
Industrial	0	0	0	0	0	0	0	0	
Public authorities	2	1	1	1	1	6	12	11	
Irrigation	0	0	0	0	0	0	0	0	
Other (specify)	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>47</b>	<b>47</b>	<b>35</b>	<b>30</b>	<b>27</b>	<b>186</b>	<b>418</b>	<b>455</b>	

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 10,616

**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>\$ 67,950.09</u>
100-3	Construction Work in Progress	<u>\$ 908,337.81</u>
241	Advances for Construction	<u>\$ 1,555,040.53</u>
265	Contributions in Aid of Construction	<u>\$ 267,412.46</u>

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Tom Scanlon 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 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, 2022, through December 31, 2022.

\_\_\_\_\_  
Corporate Controller & Principal Accounting Officer  
Title (Please Print)

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-367-8521  
Telephone Number

\_\_\_\_\_  
March 24, 2023  
Date

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