

Received _____

Examined _____

U# _____

2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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	6
Schedule A-1c - Account 302 - Franchises and Consents	6
Schedule A-4 - District Rate Base and Working Cash	7
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	8
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	9-10
Schedule B-1 - Account 501 - Operating Revenues	11
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	12-15
Schedule B-4 - Account 507 - Taxes Charged During Year	16
Schedule D-1 - Sources of Supply and Water Developed	17
Schedule D-2 - Description of Storage Facilities	17
Schedule D-3 - Description of Transmission and Distribution Facilities	18
Schedule D-4 - Number of Active Service Connections	19
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	19
Schedule D-6 - Meter Testing Data	19
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	20
End of Year Balances in Selected Accounts	21
Declaration	22
Index	23

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2024**, 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, 2023, through December 31, 2023. 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	107,144	-	-	-	\$ 107,144
5		Total Intangible Plant	\$ 107,144	\$ -	\$ -	\$ -	\$ 107,144
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	5,026,109	-	-	-	\$ 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		IV. PUMPING PLANT					
21	321	Structures and Improvements	849,297	164,792	-	-	\$ 1,014,089
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	4,397,412	-	-	-	\$ 4,397,412
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 5,246,709	\$ 164,792	\$ -	\$ -	\$ 5,411,501
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	3,209,892	-	-	-	\$ 3,209,892
30	332	Water Treatment Equipment	5,301,536	-	-	-	\$ 5,301,536
31		Total Water Treatment Plant	\$ 8,511,427	\$ -	\$ -	\$ -	\$ 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		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	7,047,381	1,200,149	(5,473)	-	\$ 8,242,057
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	2,818,794	640,741	(1,055)	-	\$ 3,458,481
38	346	Meters	776,204	1,876	-	-	\$ 778,080
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	715,186	86,317	(23)	-	\$ 801,480
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 13,547,782	\$ 1,929,083	\$ (6,551)	\$ -	\$ 15,470,314
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	286,204	39,940	(9,476)	-	\$ 316,668
46	372	Office Furniture and Equipment	36,973	-	-	-	\$ 36,973
47	373	Transportation Equipment	168,078	-	-	-	\$ 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	41,870	-	-	-	\$ 41,870
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 575,860	\$ 39,940	\$ (9,476)	\$ -	\$ 606,325
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,461,192	126,381	(10,365)	(66.65)	1,577,141
60		Total Undistributed Items	\$ 1,461,192	\$ 126,381	\$ (10,365)	\$ (67)	\$ 1,577,141
61		Total Utility Plant in Service	\$ 36,495,497	\$ 2,260,196	\$ (26,392)	\$ (67)	\$ 38,729,235

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	\$ -

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$37,152,094	\$35,034,305
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,577,444	\$1,308,259
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)	\$38,729,538	\$36,342,564
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$10,051,691	\$9,066,509
10		General Office Prorate	\$715,625	\$528,597
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$10,767,316	\$9,595,106
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,235,519	\$2,125,825
14		Deferred Investment Tax Credit	\$3,860	\$4,391
15		Other Reserves (General Office Prorate)	\$104,406	\$104,001
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,343,785	\$2,234,217
17		Less Adjustments		
18		Contributions in Aid of Construction	\$292,413	\$267,412
19		Advances for Construction	\$2,204,986	\$1,551,321
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$2,497,399	\$1,818,734
22		Add Materials and Supplies	\$94,409	\$72,513
23		Add Working Capital (Tank Painting)	-\$23,939	-\$12,962
24		Add Working Cash (=Line 37)	\$630,766	\$558,542
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$23,846,213	\$23,325,564
		Notes:		
		1 Cal Water does not include CWIP in rate base.		
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,159,391	\$2,792,376
29		Purchased Power & Commodity for Resale*	\$279,178	\$261,908
30		Meter Revenues: Bimonthly Billing	\$633,970	\$1,042,978
31		Other Revenues: Flat Rate Monthly Billing	\$5,068	\$3,096
32		Total Revenues (=Line 30 + Line 31)	\$639,037	\$1,046,074
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.79%	0.30%
34		5/24 x Line 25 x (100% - Line 33)	\$652,987	\$580,023
35		1/24 x Line 28 x Line 33	\$1,044	\$344
36		1/12 x Line 29	\$23,265	\$21,826
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$630,766	\$558,542
		* 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	9,528,947.49	107,143.57	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,131,752.35	-			
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	392.37				
9	(g) All other credits ¹	173.75				
10	Total credits	\$1,132,318.47	\$0.00	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	26,180.00				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	26,180.00	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	10,635,085.96	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	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	1,165,614.00	206,070.36	-	-	1,371,684.36
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,165,614.00	206,070.36	-	-	1,371,684.36
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	482,435.70	42,742.68	-	-	525,178.38
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	703,083.36	134,121.00	-	-	837,204.36
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	1,185,519.06	176,863.68	-	-	1,362,382.74
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	458,465.00	82,173.24	-	-	540,638.24
21	332	Water Treatment Equipment	961,274.58	134,737.68	-	-	1,096,012.26
22		Total Water Treatment Plant	1,419,739.58	216,910.92	-	-	1,636,650.50
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	34,933.00	138.12	-	-	35,071.12
26	342	Reservoirs and Tanks	598,113.21	62,336.24	-	-	660,449.45
27	343	Transmission and Distribution Mains	2,433,030.97	168,027.60	(5,473.18)	-	2,595,585.39
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,072,009.26	121,440.48	(1,054.74)	-	1,192,395.00
30	346	Meters	379,978.92	24,204.36	-	-	404,183.28
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	150,560.23	15,090.48	(23.07)	-	165,627.64
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	4,668,625.59	391,237.28	(6,550.99)	-	5,053,311.88
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	189,394.93	18,660.48	(9,475.88)	-	198,579.53
38	372	Office Furniture and Equipment	50,790.87	(15,428.16)	-	-	35,362.71
39	373	Transportation Equipment	229,815.13	4,369.92	-	-	234,185.05
40	374	Stores Equipment	22,524.39	466.92	-	-	22,991.31
41	375	Laboratory Equipment	-	-	-	-	-
42	376	Communication Equipment	2,659.70	-	-	-	2,659.70
43	377	Power Operated Equipment	11,789.08	119.04	-	-	11,908.12
44	378	Tools, Shop and Garage Equipment	12,893.10	1,938.60	-	-	14,831.70
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	519,867.20	10,126.80	(9,475.88)	-	520,518.12
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	569,582.06	130,543.31	(10,153.13)	566.12	690,538.36
49		Total	9,528,947.49	1,131,752.35	(26,180.00)	566.12	10,635,085.96

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	3,024,837	3,087,748	(\$62,912)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	643,765	677,862	(\$34,097)
6		601-3 Industrial Sales	2,427	2,422	\$5
7		601-4 Sales to Public Authorities	138,719	140,962	(\$2,244)
8		Sub-total	\$ 3,809,747	\$ 3,908,995	(\$99,248)
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	2,460	3,141	(\$681)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 2,460	\$ 3,141	(\$681)
20	604	Private Fire Protection Service	20,441	19,325	\$1,116
21	605	Public Fire Protection Service	3,953	3,953	\$0
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	4,020	1,708,846	(\$1,704,826)
26		Sub-total	\$ 28,414	\$ 1,732,123	(\$1,703,709)
27		Total Water Service Revenues	\$ 3,840,621	\$ 5,644,259	(\$1,803,638)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	20,343	639,834	(\$619,491)
30	611	Miscellaneous Service Revenues	2,320	1,340	\$980
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	1,346	9,581	(\$8,236)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 24,008	\$ 650,756	(\$626,747)
36	501	Total operating revenues	\$ 3,864,629	\$ 6,295,015	(\$2,430,386)

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			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		741	926	\$ (185)
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		1,369	4,489	\$ (3,120)
19		Total source of supply expense				\$ 2,109	\$ 5,415	\$ (3,305)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		76,500	72,304	\$ 4,196
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			1,317	2,911	\$ (1,594)
27	724	Pumping labor and expenses	A	B		800	1,997	\$ (1,197)
28	725	Miscellaneous expenses	A			10,662	6,510	\$ 4,153
29	726	Fuel or power purchased for pumping	A	B	C	279,268	262,015	\$ 17,253
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		23,741	23,559	\$ 182
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		(2,110)	5,109	\$ (7,218)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		15,829	22,654	\$ (6,826)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 406,007	\$ 397,059	\$ 8,948

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	109,151	113,067	\$ (3,916)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		41,895	44,802	\$ (2,907)	
43	743	Miscellaneous expenses	A	B	420,053	215,557	\$ 204,496	
44	744	Chemicals and filtering materials	A	B	21,125	18,531	\$ 2,594	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	859	-	\$ 859	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	-	-	\$ -	
50		Total water treatment expenses			\$ 593,084	\$ 391,958	\$ 201,126	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	63,837	58,965	\$ 4,872	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		2,939	1,813	\$ 1,126	
58	754	Meter expenses	A		424	53	\$ 371	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		66,526	89,390	\$ (22,865)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	137,665	82,661	\$ 55,004	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	1,915	10,945	\$ (9,030)	
66	761	Maintenance of trans. and distribution mains	A		33,088	78,534	\$ (45,446)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		(27,955)	39,803	\$ (67,758)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		-	-	\$ -	
72	765	Maintenance of hydrants	A		-	(2,893)	\$ 2,893	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 278,438	\$ 359,270	\$ (80,833)	

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		29,762	33,420	\$ (3,658)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		74	79	\$ (4)
80	773	Customer records and collection expenses	A			35,466	31,105	\$ 4,361
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			188,334	141,040	\$ 47,294
83	775	Uncollectible accounts	A	B	C	(12,895)	31,057	\$ (43,953)
84		Total customer account expenses				\$ 240,740	\$ 236,700	\$ 4,040
85		VI. SALES EXPENSES						
86		Operation						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
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	C	34,033	19,183	\$ 14,850
101	792	Office supplies and other expenses			A	B	C	11,254	14,034	\$ (2,779)
102	793	Property insurance			A			-	-	\$ -
103	793	Property insurance, injuries and damages				B	C			\$ -
104	794	Injuries and damages			A			10,732	14,343	\$ (3,611)
105	795	Employees' pensions and benefits			A	B	C	300,378	332,998	\$ (32,620)
106	796	Franchise requirements			A	B	C	-	-	\$ -
107	797	Regulatory commission expenses			A	B	C	-	-	\$ -
108	798	Outside services employed			A			500	-	\$ 500
109	798	Miscellaneous other general expenses				B				\$ -
110	798	Miscellaneous other general operation expenses					C			\$ -
111	799	Miscellaneous general expenses			A			950,275	755,109	\$ 195,166
112		Maintenance								
113	805	Maintenance of general plant			A	B	C	12,187	24,328	\$ (12,141)
114		Total administrative and general expenses						\$ 1,319,360	\$ 1,159,995	\$ 159,365
115		XI. MISCELLANEOUS								
116	810	Customer surcredits								\$ -
117	811	Rents			A	B	C	-	-	\$ -
118	812	Administrative expenses transferred - Cr.			A	B	C	(18,777)	(17,975)	\$ (802)
119	813	Duplicate charges - Cr.			A	B	C			\$ -
120		Total miscellaneous						\$ (18,777)	\$ (17,975)	\$ (802)
121		Total operating expenses						\$ 2,820,961	\$ 2,532,423	\$ 288,539

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	\$ (2,525.14)	\$ (2,525.14)			
2	California corporate franchise taxes	\$ (67,936.53)	\$ (67,936.53)			
3	Property taxes	\$ 287,576.69	\$ 287,576.69			
4	Other taxes	\$ 69,418.48	\$ 69,418.48			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 286,533.49	\$ 286,533.49	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit)	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"	113	500	510	
7	002-1	South Side Of East "A" St. +/- 200' E/O 5Th St.	4810002-003	16"	54	700	-	
8	003-1	East Side Of Adams St. +/- 350' S/O West "H" St.	4810002-004	16"	45	750	-	
9	004-2	North side of Porter St. +/- 100' n/o Almond St	4810002-020	16"/20"	85	1500	-	
10	005-1	700 West "H" St. +/- 125' E/O Avon Ct.	4810002-006	16"	74	400	-	
11	006-1	S/W Corner Of Woodvale Dr. & Lincoln St.	4810002-007	16"	49	550	-	
12	007-1	So. Side Of Hillview Dr. +/- 200' E/O Pitt Sch. Rd	4810002-008	14"	99	725	527	
13	008-1	So. Side No. 2Nd St. +/- 200' W/O W. Creekside Cir	4810002-009	10"/12"/14"	67	500	-	
14	009-1	795 North Adams Street	4810002-017	18	84	1400	244	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Quantities Used(Unit) ²	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)
19	
20	

* 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		-	357		-	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		73,205	47,606
19	Welded steel									
20	Wood									
21	Other	-	-	693	218	-	2,687		6,452	21,269
22	Total	52	-	1,050	218	-	11,249	-	87,391	69,874

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	11,781
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		52
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	-	-	-	-	-	-	-	126,682
31	Welded steel									-
32	Wood									-
33	Other	-	12,888	-	2,515	-	-	-	-	46,722
34	Total	-	12,888	-	2,515	-	-	-	-	185,237

**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	2,848	2,849	0	0
Commercial	155	155	0	0
Industrial	3	3	0	0
Public authorities	30	32	0	0
Irrigation	2	1	0	0
Other (speci Multiple Residence	268	268	0	0
Agriculture	0	0	0	0
Subtotal	3,306	3,308	0	0
Private fire connections	0	0	34	36
Public fire hydrants	0	0	264	264
Total	3,306	3,308	298	300

**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	2,409	2,382
3/4 - in		
1 - in	625	619
1 1/4 - in		
1 1/2 - in	22	22
2 - in	37	36
2 1/2 - in		
3 - in	17	7
4 - in	2	2
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	3,112	3,068

**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	_____ -
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,031
2. More than 10, but less than 15 years	944
3. More than 15 years	1,137

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Dixon - 105**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	21	18	19	21	26	38	43	186
Commercial	2	2	2	2	2	3	3	16
Industrial	0	0	0	0	0	0	0	0
Public authorities	1	1	1	0	1	1	1	5
Irrigation	0	-	-	-	-	0	0	0
Other (specify) Other Sales & Svc	0	-	-	-	-	0	-	0
Total	24	20	21	23	29	42	47	207

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total			
Residential	40	39	33	26	24	162	348	375		
Commercial	4	4	3	2	2	15	30	31		
Industrial	0	0	0	0	0	0	0	0		
Public authorities	1	1	1	1	1	5	10	12		
Irrigation	0	0	0	0	0	0	0	0		
Other (specify) Other Sales & Svc	-	0	-	-	-	0	0	-		
Total	44	44	36	30	27	182	389	418		

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

Total acres irrigated 243.95

Total population served 10,623

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>\$ 85,494</u>
100-3	Construction Work in Progress	<u>\$ 835,740</u>
241	Advances for Construction	<u>\$ 2,204,986</u>
265	Contributions in Aid of Construction	<u>\$ 293,151</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, 2023, through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 25, 2024
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	20
Advances for construction	21
Construction work in progress	21
Contributions in aid of construction	21
Depreciation and amortization reserves	8
Materials and supplies	21
Meters and services on pipe system	19
Operating expenses	12-15
Operating revenues	11
Population served	20
Rate base	7
Service connections, active	19
Signature	22
Sources of supply and water developed	17
Storage facilities	17
Taxes	16
Transmission and distribution facilities	18
Utility plant in service	4-5