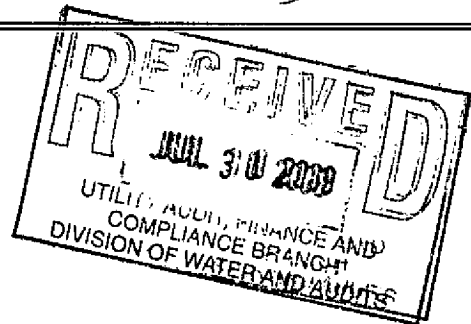


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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: CORONADO Location: IMPERIAL BEACH SAN DIEGO
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(FILE TWO COPIES IF THREE RECEIVED)

SCHEDULE A-1a
Utility Plant in Service

| 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 | 1,608 | 0 | 0 | 0 | 1,608 |
| 3 | 302 | Franchises and consents (Schedule A-1b) | 0 | 0 | 0 | 0 | 0 |
| 4 | 303 | Other intangible plant | 0 | 15,269 | | | 15,269 |
| 5 | | Total intangible plant | 1,608 | 15,269 | 0 | 0 | 16,877 |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and land rights | 70,097 | 0 | 0 | 0 | 70,097 |
| 9 | | | | | | | |
| 10 | | III. SOURCE OF SUPPLY PLANT | | | | | |
| 11 | 311 | Structures and improvements | 0 | 0 | 0 | 0 | 0 |
| 12 | 312 | Collecting and impounding reservoirs | 0 | 0 | 0 | 0 | 0 |
| 13 | 313 | Lake, river and other intakes | 0 | 0 | 0 | 0 | 0 |
| 14 | 314 | Springs and tunnels | 0 | 0 | 0 | 0 | 0 |
| 15 | 315 | Wells | 0 | 0 | 0 | 0 | 0 |
| 16 | 316 | Supply mains | 143 | 0 | 0 | 0 | 143 |
| 17 | 317 | Other source of supply plant | 0 | 0 | 0 | 0 | 0 |
| 18 | | Total source of supply plant | 143 | 0 | 0 | 0 | 143 |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and improvements | 16,148 | 0 | 0 | 0 | 16,148 |
| 22 | 322 | Boiler plant equipment | 0 | 0 | 0 | 0 | 0 |
| 23 | 323 | Other power production equipment | 0 | 0 | 0 | 0 | 0 |
| 24 | 324 | Pumping equipment | 161,115 | 394 | 0 | 0 | 161,508 |
| 25 | 325 | Other pumping plant | 7,576 | 0 | 0 | 0 | 7,576 |
| 26 | | Total pumping plant | 184,839 | 394 | 0 | 0 | 185,232 |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and improvements | 0 | 0 | 0 | 0 | 0 |
| 30 | 332 | Water treatment equipment | 8,232 | 0 | (7,830) | 0 | 402 |
| 31 | | Total water treatment plant | 8,232 | 0 | (7,830) | 0 | 402 |

SCHEDULE A-1a
Utility Plant in Service (Concluded)

| 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 | | VI. TRANSMISSION AND DIST. PLANT | | | | | |
| 2 | 341 | Structures and improvements | 32,601 | (32,601) | 0 | 0 | 0 |
| 3 | 342 | Reservoirs and tanks | 1,029,935 | (81) | 0 | 0 | 1,029,854 |
| 4 | 343 | Transmission and distribution mains | 12,219,058 | 48,690 | (11,506) | 0 | 12,256,242 |
| 5 | 344 | Fire mains | 0 | 0 | 0 | 0 | 0 |
| 6 | 345 | Services | 5,604,319 | 375,627 | (20,254) | 0 | 5,959,691 |
| 7 | 346 | Meters | 1,313,361 | 94,626 | (23,634) | 0 | 1,384,353 |
| 8 | 347 | Meter installations | 0 | 0 | 0 | 0 | 0 |
| 9 | 348 | Hydrants | 1,070,373 | 22,003 | 0 | 0 | 1,092,376 |
| 10 | 349 | Other transmission and distribution plant | 0 | 0 | 0 | 0 | 0 |
| 11 | | Total transmission and distribution plant | 21,269,646 | 508,263 | (55,394) | 0 | 21,722,516 |
| 12 | | | | | | | |
| 13 | | VII. GENERAL PLANT | | | | | |
| 14 | 371 | Structures and improvements | 278,324 | 8,794 | (3,556) | 0 | 283,561 |
| 15 | 372 | Office furniture and equipment | 409,146 | 13,673 | (42,516) | 0 | 380,303 |
| 16 | 373 | Transportation equipment | 404,324 | 0 | 0 | 0 | 404,324 |
| 17 | 374 | Stores equipment | 0 | 0 | 0 | 0 | 0 |
| 18 | 375 | Laboratory equipment | 0 | 0 | 0 | 0 | 0 |
| 19 | 376 | Communication equipment | 345,390 | 0 | (976) | 0 | 344,414 |
| 20 | 377 | Power operated equipment | 200,043 | 0 | 0 | 0 | 200,043 |
| 21 | 378 | Tools, shop and garage equipment | 282,344 | 8,558 | (4,036) | 0 | 286,865 |
| 22 | 379 | Other general plant | 65,577 | 1,185 | 0 | 0 | 66,762 |
| 23 | | Total general plant | 1,985,148 | 32,209 | (51,084) | 0 | 1,966,272 |
| 24 | | | | | | | |
| 25 | | VIII. UNDISTRIBUTED ITEMS | | | | | |
| 26 | 390 | Other tangible property | 9,249 | 0 | 0 | 0 | 9,249 |
| 27 | 391 | Utility plant purchased | 0 | 0 | 0 | 0 | 0 |
| 28 | 392 | Utility plant sold | 0 | 0 | 0 | 0 | 0 |
| 29 | | Total undistributed items | 9,249 | 0 | 0 | 0 | 9,249 |
| 30 | | Total utility plant in service | 23,528,962 | 556,134 | (114,308) | 0 | 23,970,788 |

**SCHEDULE A-1d
DISTRICT RATE BASE**

| Line No. | Acct. | Title of Account (a) | Schedule Page No. (b) | Balance End-of-Year (c) | Balance Beginning of Year (d) |
|----------|-------|--|--------------------------|----------------------------|----------------------------------|
| 1 | | DISTRICT RATE BASE | | | |
| 2 | | | | | |
| 3 | | Utility Plant | | | |
| 4 | | Plant in Service | | 23,755,806 | 23,281,159 |
| 5 | | Construction Work in Progress | | 489,727 | 12,772 |
| 6 | | General Office Prorate | | 214,982 | 247,803 |
| 7 | | Total Gross Plant (Line 4 + Line 5 + Line 6) | | 24,460,516 | 23,541,734 |
| 8 | | | | | |
| 9 | | Less Accumulated Depreciation | | | |
| 10 | | Plant in Service | | 10,341,422 | 9,736,394 |
| 11 | | General Office Prorate | | 147,895 | 103,569 |
| 12 | | Total Accumulated Depreciation (Line 10 + Line 11) | A-3 | 10,489,317 | 9,839,963 |
| 13 | | | | | |
| 14 | | Less Other Reserves | | | |
| 15 | | Deferred Income Taxes | | 3,290,020 | 2,656,402 |
| 16 | | Deferred Investment Tax Credit | | 117,888 | 126,671 |
| 17 | | Other Reserves | | 533,161 | 463,446 |
| 18 | | Total Other Reserves (Line 15 + Line 16 + Line 17) | | 3,941,069 | 3,246,519 |
| 19 | | | | | |
| 20 | | Less Adjustments | | | |
| 21 | | Contributions in Aid of Construction | | 2,245,871 | 2,302,230 |
| 22 | | Advances for Construction | | 151,648 | 160,209 |
| 23 | | Other | | | |
| 24 | | Total Adjustments (Line 21 + Line 22 + Line 23) | | 2,397,519 | 2,462,439 |
| 25 | | | | | |
| 26 | | Add Materials and Supplies | | 107,462 | 91,509 |
| 27 | | | | | |
| 28 | | Add Working Cash (From Schedule A-1d(2)) | | 3,117,841 | 3,094,242 |
| 29 | | | | | |
| 30 | | TOTAL DISTRICT RATE BASE | | | |
| 31 | | =Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28 | | 10,857,913 | 11,178,564 |
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SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation

| Line No. | Acct. | Title of Account (a) | Schedule Page No. (b) | Balance End-of-Year (c) | Balance Beginning of Year (d) |
|----------|-------|---|-----------------------|-------------------------|-------------------------------|
| 1 | | Working Cash | | | |
| 2 | | | | | |
| 3 | | Determination of Operational Cash Requirement | | | |
| 4 | | 1. Operating Expenses, Excl Taxes, Depr. & Uncoll. | | 15,041,199 | 14,921,972 |
| 5 | | 2. Purchased Power & Commodity for Resale* | | 0 | 0 |
| 6 | | 3. Meter Revenues: Bimonthly Billing | | 15,193,306 | 15,478,192 |
| 7 | | 4. Other Revenues: Flat Rate Monthly Billing | | 96,010 | 90,783 |
| 8 | | 5. Total Revenues (3 + 4) | | 15,289,316 | 15,568,975 |
| 9 | | 6. Ratio - Flat Rate to Total Revenues (4 / 5) | | 0.63% | 0.58% |
| 10 | | 7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$ | | 3,113,906 | 3,090,617 |
| 11 | | 8. $1/24 \times \text{Line 1} \times \text{Line 6}$ | | 3,936 | 3,625 |
| 12 | | 9. $1/12 \times \text{Line 2}$ | | | 0 |
| 13 | | 10. Operational Cash Requirement (7 + 8 - 9) | | 3,117,841 | 3,094,242 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | * Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered). | | | |
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SCHEDULE A-3
Depreciation and Amortization Reserves

| Line No. | Item (a) | Account 250 Utility Plant (b) | Account 251 Limited-Term Utility Investments (c) | Account 252 Utility Plant Acquisition Adjustments (d) | Account 253 Other Property (e) |
|----------|--|-------------------------------------|--|---|---|
| 1 | Balance in reserves at beginning of year | 9,839,963 | 0 | 0 | 0 |
| 2 | Add: Credits to reserves during year | | | | |
| 3 | (a) Charged to Account 503, 504, 505 | 603,410 | 0 | 0 | 0 |
| 4 | (b) Charged to Account 265 | 114,569 | 0 | 0 | 0 |
| 5 | (c) Charged to Clearing Accounts | 0 | 0 | 0 | 0 |
| 6 | (d) Salvage recovered | 22,584 | 0 | 0 | 0 |
| 7 | (e) All other credits ^{1/} | 0 | 0 | 0 | 0 |
| 8 | Total credits | 740,563 | 0 | 0 | 0 |
| 9 | Deduct: Debits to reserves during year | | | | |
| 10 | (a) Book cost of property retired | 81,488 | 0 | 0 | 0 |
| 11 | (b) Cost of removal | 815 | 0 | 0 | 0 |
| 12 | (c) All other debits ^{1/} | 8,906 | 0 | 0 | 0 |
| 13 | Total debits | 91,209 | 0 | 0 | 0 |
| 14 | Balance in reserve at end of year | 10,489,317 | 0 | 0 | 0 |
| 15 | State method of determining depreciation charges. | | | | |
| 16 | NARUC Rate Depreciation Method-(Straight-Line) | | | | |
| 17 | | | | | |
| 18 | Report the depreciation claimed in your Federal Income Tax Return for the year - \$ | | | | |
| 19 | ^{1/} Indicate the nature of these items and show the accounts affected by the contra entries. | | | | |
| 20 | Federal Tax Return not yet Completed-See Attached Form 7004-Per Combined Report | | | | |
| 21 | | | | | |

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

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

| Line No. | 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 | 0 | 0 | 0 | 0 | 0 |
| 3 | 312 | Collecting and impounding reservoirs | 0 | 0 | 0 | 0 | 0 |
| 4 | 313 | Lake, river and other intakes | 0 | 0 | 0 | 0 | 0 |
| 5 | 314 | Springs and tunnels | 0 | 0 | 0 | 0 | 0 |
| 6 | 315 | Wells | 0 | 0 | 0 | 0 | 0 |
| 7 | 316 | Supply mains | 143 | 0 | 0 | 0 | 143 |
| 8 | 317 | Other source of supply plant | 0 | 0 | 0 | 0 | 0 |
| 9 | | Total source of supply plant | 143 | 0 | 0 | 0 | 143 |
| 10 | | | | | | | |
| 11 | | II. PUMPING PLANT | | | | | |
| 12 | 321 | Structures and improvements | 7,826 | 162 | 0 | 0 | 7,988 |
| 13 | 322 | Boiler plant equipment | 0 | 0 | 0 | 0 | 0 |
| 14 | 323 | Other power production equipment | 0 | 0 | 0 | 0 | 0 |
| 15 | 324 | Pumping equipment | 100,641 | 773 | 0 | 0 | 101,415 |
| 16 | 325 | Other pumping plant | 0 | 0 | 0 | 0 | 0 |
| 17 | | Total pumping plant | 108,467 | 936 | 0 | 0 | 109,403 |
| 18 | | | | | | | |
| 19 | | III. WATER TREATMENT PLANT | | | | | |
| 20 | 331 | Structures and improvements | 0 | 0 | 0 | 0 | 0 |
| 21 | 332 | Water treatment equipment | 16,111 | (386) | 7,830 | 0 | 7,896 |
| 22 | | Total water treatment plant | 16,111 | (386) | 7,830 | 0 | 7,896 |
| 23 | | | | | | | |

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)

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

| Line No. | 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 | | IV. TRANS. AND DIST. PLANT | | | | | |
| 2 | 341 | Structures and improvements | 0 | 721 | 0 | 0 | 721 |
| 3 | 342 | Reservoirs and tanks | (16,640) | 22,883 | 0 | 0 | 6,243 |
| 4 | 343 | Transmission and distribution mains | 5,084,374 | 201,990 | 11,506 | 28 | 5,274,886 |
| 5 | 344 | Fire mains | 0 | 0 | 0 | 0 | 0 |
| 6 | 345 | Services | 2,213,214 | 149,957 | 20,254 | 2,381 | 2,345,298 |
| 7 | 346 | Meters | 665,329 | 62,321 | 23,634 | 19,360 | 723,375 |
| 8 | 347 | Meter installations | 0 | 0 | 0 | 0 | 0 |
| 9 | 348 | Hydrants | 655,847 | 19,303 | 0 | 0 | 675,150 |
| 10 | 349 | Other transmission and distribution plant | 0 | 0 | 0 | 0 | 0 |
| 11 | | Total trans. and distribution plant | 8,602,125 | 457,174 | 55,394 | 21,769 | 9,025,673 |
| 12 | | | | | | | |
| 13 | | V. GENERAL PLANT | | | | | |
| 14 | 371 | Structures and improvements | 171,725 | 6,228 | 3,556 | 0 | 174,397 |
| 15 | 372 | Office furniture and equipment | 249,521 | 54,627 | 9,696 | 0 | 294,453 |
| 16 | 373 | Transportation equipment | 387,168 | 135,213 | 0 | 0 | 522,380 |
| 17 | 374 | Stores equipment | 0 | 0 | 0 | 0 | 0 |
| 18 | 375 | Laboratory equipment | 0 | 0 | 0 | 0 | 0 |
| 19 | 376 | Communication equipment | 178,309 | 29,457 | 976 | 0 | 206,790 |
| 20 | 377 | Power operated equipment | 159,409 | 11,144 | 0 | 0 | 170,553 |
| 21 | 378 | Tools, shop and garage equipment | 209,188 | 11,458 | 4,036 | 0 | 216,610 |
| 22 | 379 | Other general plant | (251,021) | 3,221 | 0 | 0 | (247,800) |
| 23 | 390 | Other tangible property | 8,818 | 0 | 0 | 0 | 8,818 |
| 24 | 391 | Water plant purchased | 0 | 0 | 0 | 0 | 0 |
| 25 | | Total general plant | 1,113,117 | 251,349 | 18,264 | 0 | 1,346,202 |
| 26 | | TOTAL | 9,839,963 | 709,073 | 81,488 | 21,769 | 10,489,317 |

SCHEDULE B-1
Operating Revenues

| Line No. | Acct. | ACCOUNT (a) | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Brackets) (d) |
|----------|-------|---|-------------------------------|---------------------------------|--|
| 1 | | I. WATER SERVICE REVENUES | | | |
| 2 | 601 | Metered sales to general customers | | | |
| 3 | | 601.1 Commercial sales | 12,721,397 | 12,903,354 | (181,957) |
| 4 | | 601.2 Industrial sales | 0 | 0 | 0 |
| 5 | | 601.3 Sales to public authorities | 2,254,777 | 2,567,602 | (312,825) |
| 6 | | Sub-total | 14,976,174 | 15,470,956 | (494,782) |
| 7 | 602 | Unmetered sales to general customers | | | |
| 8 | | 602.1 Commercial sales | 0 | 0 | 0 |
| 9 | | 602.2 Industrial sales | 0 | 0 | 0 |
| 10 | | 602.3 Sales to public authorities | 0 | 0 | 0 |
| 11 | | Sub-total | 0 | 0 | 0 |
| 12 | 603 | Sales to irrigation customers | | | |
| 13 | | 603.1 Metered sales | 60,625 | 56,561 | 4,064 |
| 14 | | 603.2 Unmetered sales | | | |
| 15 | | Sub-total | 60,625 | 56,561 | 4,064 |
| 16 | 604 | Private fire protection service | 96,010 | 85,535 | 10,475 |
| 17 | 605 | Public fire protection service | 0 | 0 | 0 |
| 18 | 606 | Sales to other water utilities for resale | 0 | 0 | 0 |
| 19 | 607 | Sales to governmental agencies by contracts | 0 | 0 | 0 |
| 20 | 608 | Interdepartmental sales | 0 | 0 | 0 |
| 21 | 609 | Other sales or service | 0 | 0 | 0 |
| 22 | | Sub-total | 96,010 | 85,535 | 10,475 |
| 23 | | Total water service revenues | 15,132,810 | 15,613,052 | (480,243) |
| 24 | | II. OTHER WATER REVENUES | | | |
| 25 | 611 | Miscellaneous service revenues | 326,810 | 243,946 | 82,863 |
| 26 | 612 | Rent from water property | 0 | 0 | 0 |
| 27 | 613 | Interdepartmental rents | 0 | 0 | 0 |
| 28 | 614 | Other water revenues | 0 | 735 | (735) |
| 29 | | Total other water revenues | 326,810 | 244,681 | 82,128 |
| 30 | 501 | Total operating revenues | 15,459,619 | 15,857,734 | (398,114) |

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities
(Respondent should use the group of accounts applicable to its class)

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|---|-------|---|---|-------------------------------|---------------------------------|--|
| | | | A | B | C | | | |
| 1 | | I. SOURCE OF SUPPLY EXPENSE | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 701 | Operation supervision and engineering | A | B | | 0 | 0 | 0 |
| 4 | 701 | Operation supervision, labor and expenses | | | C | 0 | 0 | 0 |
| 5 | 702 | Operation labor and expenses | A | B | | 9,455 | 8,640 | 816 |
| 6 | 703 | Miscellaneous expenses | A | | | 0 | 0 | 0 |
| 7 | 704 | Purchased water | A | B | C | 9,607,068 | 9,854,057 | (246,989) |
| 8 | | Maintenance | | | | | | |
| 9 | 706 | Maintenance supervision and engineering | A | B | | 0 | 0 | 0 |
| 10 | 706 | Maintenance of structures and facilities | | | C | 0 | 0 | 0 |
| 11 | 707 | Maintenance of structures and improvements | A | B | | 0 | 0 | 0 |
| 12 | 708 | Maintenance of collect and impound reservoirs | A | | | 0 | 0 | 0 |
| 13 | 708 | Maintenance of source of supply facilities | | B | | 0 | 0 | 0 |
| 14 | 709 | Maintenance of lake, river and other intakes | A | | | 0 | 0 | 0 |
| 15 | 710 | Maintenance of springs and tunnels | A | | | 0 | 0 | 0 |
| 16 | 711 | Maintenance of wells | A | | | 0 | 0 | 0 |
| 17 | 712 | Maintenance of supply mains | A | | | 0 | 0 | 0 |
| 18 | 713 | Maintenance of other source of supply plant | A | B | | 1,440 | 0 | 1,440 |
| 19 | | Total source of supply expense | | | | 9,617,964 | 9,862,697 | (244,734) |

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)

(Respondent should use the group of accounts applicable to its class)

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|--|-------|---|---|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 1 | | II. PUMPING EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 721 | Operation supervision and engineering | A | B | | 0 | 0 | 0 |
| 4 | 721 | Operation supervision labor and expense | | | C | 0 | 0 | 0 |
| 5 | 722 | Power production labor and expense | A | | | 0 | 0 | 0 |
| 6 | 722 | Power production labor, expenses and fuel | | B | | 0 | 0 | 0 |
| 7 | 723 | Fuel for power production | A | | | 0 | 0 | 0 |
| 8 | 724 | Pumping labor and expenses | A | B | | 174 | 61 | 113 |
| 9 | 725 | Miscellaneous expenses | A | | | 0 | 0 | 0 |
| 10 | 726 | Fuel or power purchased for pumping | A | B | C | 0 | 0 | 0 |
| 11 | | Maintenance | | | | | | |
| 12 | 729 | Maintenance supervision and engineering | A | B | | 312 | 683 | (371) |
| 13 | 729 | Maintenance of structures and equipment | | | C | 0 | 0 | 0 |
| 14 | 730 | Maintenance of structures and improvements | A | B | | 0 | 0 | 0 |
| 15 | 731 | Maintenance of power production equipment | A | B | | 0 | 125 | (125) |
| 16 | 732 | Maintenance of pumping equipment | A | B | | 0 | 0 | 0 |
| 17 | 733 | Maintenance of other pumping plant | A | B | | 1,980 | 4,795 | (2,815) |
| 18 | | Total pumping expenses | | | | 2,466 | 5,665 | (3,198) |
| 19 | | III. WATER TREATMENT EXPENSES | | | | | | |
| 20 | | Operation | | | | | | 0 |
| 21 | 741 | Operation supervision and engineering | A | B | | 0 | 0 | 0 |
| 22 | 741 | Operation supervision, labor and expenses | | | C | 0 | 0 | 0 |
| 23 | 742 | Operation labor and expenses | A | | | 27,528 | 25,708 | 1,820 |
| 24 | 743 | Miscellaneous expenses | A | B | | 9,167 | 11,816 | (2,649) |
| 25 | 744 | Chemicals and filtering materials | A | B | | 0 | | 0 |
| 26 | | Maintenance | | | | | | 0 |
| 27 | 746 | Maintenance supervision and engineering | A | B | | 0 | 0 | 0 |
| 28 | 746 | Maintenance of structures and equipment | | | C | 0 | 0 | 0 |
| 29 | 747 | Maintenance of structures and improvements | A | B | | 0 | 0 | 0 |
| 30 | 748 | Maintenance of water treatment equipment | A | B | | 1,734 | 0 | 1,734 |
| 31 | | Total water treatment expenses | | | | 38,430 | 37,524 | 905 |

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)

(Respondent should use the group of accounts applicable to its class)

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|---|-------|---|----------------|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 1 | | IV. TRANS. AND DIST. EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 751 | Operation supervision and engineering | A | B | 154,572 | 175,944 | (21,372) | |
| 4 | 751 | Operation supervision, labor and expenses | | | 0 | 0 | 0 | |
| 5 | 752 | Storage facilities expenses | A | | 2,325 | 2,518 | (193) | |
| 6 | 752 | Operation labor and expenses | | B | | 0 | 0 | |
| 7 | 753 | Transmission and distribution lines expenses | A | | 8,350 | 4,290 | 4,060 | |
| 8 | 754 | Meter expenses | A | | 47,291 | 41,800 | 5,491 | |
| 9 | 755 | Customer installations expenses | A | | 84,403 | 93,224 | (8,821) | |
| 10 | 756 | Miscellaneous expenses | A | | 62,644 | 54,009 | 8,635 | |
| 11 | | Maintenance | | | | | | |
| 12 | 758 | Maintenance supervision and engineering | A | B | 36,375 | 39,220 | (2,845) | |
| 13 | 758 | Maintenance of structures and plant | | | 0 | 0 | 0 | |
| 14 | 759 | Maintenance of structures and improvements | A | B | 0 | 0 | 0 | |
| 15 | 760 | Maintenance of reservoirs and tanks | A | B | 5,107 | 1,725 | 3,382 | |
| 16 | 761 | Maintenance of trans. and distribution mains | A | | 54,033 | 58,732 | (4,699) | |
| 17 | 761 | Maintenance of mains | | B | 0 | 0 | 0 | |
| 18 | 762 | Maintenance of fire mains | A | | 55 | 0 | 55 | |
| 19 | 763 | Maintenance of services | A | | 96,369 | 79,312 | 17,057 | |
| 20 | 763 | Maintenance of other trans. and distribution plant | | B | 0 | 0 | 0 | |
| 21 | 764 | Maintenance of meters | A | | 15,323 | 19,724 | (4,402) | |
| 22 | 765 | Maintenance of hydrants | A | | 8,854 | 6,460 | 2,394 | |
| 23 | 766 | Maintenance of miscellaneous plant | A | | 42,927 | 2,590 | 40,337 | |
| 24 | | Total transmission and distribution expenses | | | 618,628 | 579,549 | 39,079 | |

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)

(Respondent should use the group of accounts applicable to its class)

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|--|-------|---|----------------|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 1 | | V. CUSTOMER ACCOUNT EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 771 | Supervision | A | B | 10,964 | 8,925 | 2,039 | |
| 4 | 771 | Superv., meter read., other customer acct expenses | | | | 0 | 0 | |
| 5 | 772 | Meter reading expenses | A | B | 101,014 | 118,864 | (17,851) | |
| 6 | 773 | Customer records and collection expenses | A | | 79,377 | 66,683 | 12,694 | |
| 7 | 773 | Customer records and accounts expenses | | B | 0 | 0 | 0 | |
| 8 | 774 | Miscellaneous customer accounts expenses | A | | 14,242 | 12,906 | 1,336 | |
| 9 | 775 | Uncollectible accounts | A | B | | 0 | 0 | |
| 10 | | Total customer account expenses | | | 205,597 | 207,378 | (1,782) | |
| 11 | | VI. SALES EXPENSES | | | | | | |
| 12 | | Operation | | | | | | |
| 13 | 781 | Supervision | A | B | 0 | 0 | 0 | |
| 14 | 781 | Sales expenses | | | 0 | 0 | 0 | |
| 15 | 782 | Demonstrating and selling expenses | A | B | 0 | 0 | 0 | |
| 16 | 783 | Advertising expenses | A | | 0 | 0 | 0 | |
| 17 | 784 | Miscellaneous sales expenses | A | | 0 | 0 | 0 | |
| 18 | 785 | Merchandising, jobbing and contract work | A | | 0 | 0 | 0 | |
| 19 | | Total sales expenses | | | 0 | 0 | 0 | |

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (concluded)

(Respondent should use the group of accounts applicable to its class)

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|--|-------|---|---|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 1 | | VII. ADMIN. AND GENERAL EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 791 | Administrative and general salaries | A | B | C | 323,367 | 235,244 | 88,123 |
| 4 | 792 | Office supplies and other expenses | A | B | C | 4,508 | 4,566 | (58) |
| 5 | 793 | Property insurance | A | | | 395 | 395 | 0 |
| 6 | 793 | Property insurance, injuries and damages | | B | C | | | |
| 7 | 794 | Injuries and damages | A | | | 0 | (14,888) | 14,888 |
| 8 | 795 | Employees' pensions and benefits | A | B | C | 51,259 | (76,381) | 127,640 |
| 9 | 796 | Franchise requirements | A | B | C | | 0 | 0 |
| 10 | 797 | Regulatory commission expenses | A | B | C | 350,635 | 285,409 | 65,227 |
| 11 | 798 | Outside services employed | A | | | 15,960 | 3,988 | 11,972 |
| 12 | 798 | Miscellaneous other general expenses | | B | | | 0 | 0 |
| 13 | 798 | Miscellaneous other general operation expenses | | | C | | 0 | 0 |
| 14 | 799 | Miscellaneous general expenses | A | | | 125,833 | 89,596 | 36,237 |
| 15 | | Maintenance | | | | | | |
| 16 | 805 | Maintenance of general plant | A | B | C | 3,719 | 6,412 | (2,693) |
| 17 | | Total administrative and general expenses | | | | 875,676 | 534,340 | 341,336 |
| 18 | | VIII. MISCELLANEOUS | | | | | | |
| 19 | 811 | Rents | A | B | C | 41,489 | 35,184 | 6,305 |
| 20 | 812 | Administrative expenses transferred - Cr. | A | B | C | 3,751,976 | 3,753,726 | (1,751) |
| 21 | 813 | Duplicate charges - Cr. | A | B | C | 0 | 0 | 0 |
| 22 | | Total miscellaneous | | | | 3,793,465 | 3,788,910 | 4,555 |
| 23 | | Total operating expenses | | | | 15,152,225 | 15,016,063 | 136,162 |

SCHEDULE B-4
Taxes Charged During Year

| Line No. | Kind of tax (See system support for instructions) (a) | Total taxes charged during year (b) | Water (Account 507) (c) | Nonutility (Account 321) (d) | Other (Accounts) (e) | Capitalized (f) |
|----------|---|--|-------------------------------|------------------------------------|----------------------------|--------------------|
| 1 | Taxes on real and personal property | 159,083 | 159,083 | | | |
| 2 | State corporation franchise tax | 3 | 3 | | | |
| 3 | State unemployment insurance tax | 5,429 | 5,429 | | | |
| 4 | Other state and local taxes | 2,990 | 2,990 | | | |
| 5 | Federal unemployment insurance tax | 1,359 | 1,359 | | | |
| 6 | Federal insurance contributions act | 126,830 | 126,830 | | | |
| 7 | Other federal taxes-Deferred & ITC | 604,847 | 604,847 | | | |
| 8 | Federal income tax | (1,262,517) | (1,262,517) | | | |
| 9 | State income tax | (10,418) | (10,418) | | | |
| 10 | State income Deferred | 30,680 | 30,680 | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | Totals | (341,714) | (341,714) | 0 | 0 | 0 |

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

| Line No. | STREAMS | | | FLOW IN ... (Unit) ² | | | | Annual Quantities Diverted ____ (Unit) ² | Remarks |
|----------|-----------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------|------------|--|--|---------|
| | Diverted Into ¹ | From Stream or Creek (Name) | Location of Diversion Point | Priority Right | | Diversions | | | |
| | | | | Claim | Capacity | Max | Min | | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | NONE | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | WELLS | | | | | | Pumping Capacity ____ (Unit) ² | Annual Quantities Pumped ____ (Unit) ² | Remarks |
| 9 | At Plant (Name or Number) | Location | Number | Diversions | ³ Depth in Water | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | NONE | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | TUNNELS AND SPRINGS | | | FLOW IN ____ (Unit) ² | | | | Annual Quantities Used ____ (Unit) ² | Remarks |
| 18 | Designation | Location | Number | Maximum | | Minimum | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | NONE | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | Purchased Water for Resale | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | Purchased from City of San Diego | | | | | | | | |
| 30 | Annual quantities purchased | | 12,575 | (Unit chosen) ² | | | ACRE FEET | | |
| 31 | | | | | | | | | |
| 32 | | | | | | | | | |

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons 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.

³ Average depth to water surface below ground surface.

**SCHEDULE D-2
Description of Storage Facilities**

| Line No. | Type | Number | Combined Capacity (Gallons or Acre Feet) | Remarks |
|----------|----------------------------|--------|--|---------|
| 33 | A. Collecting Reservoirs | | | |
| 34 | Concrete | | | |
| 35 | Earth | | | |
| 36 | Wood | | | |
| 37 | B. Distribution Reservoirs | | | |
| 38 | Concrete | | | |
| 39 | Earth | | | |
| 40 | Wood | | | |
| 41 | C. Tanks | | | |
| 42 | Concrete | | | |
| 43 | Earth | | | |
| 44 | Wood | | | |
| 45 | Steel | 2 | 3,600,000 | Gallons |
| | Total | 2 | 3,600,000 | |

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

| Line No. | | 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 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2 | Flume | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 3 | Lined conduit | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 4 | | | | | | | | | |
| 5 | Totals | | | | | | | | |

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)

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 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 7 | Flume | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 8 | Lined conduit | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 9 | | | | | | | | | |
| 10 | Totals | | | | | | | | |

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 |
|----------|--------------------------|-------|-------|--------|-------|-------|--------|---|---------|
| 11 | Cast Iron | | | | | 2,794 | 3,218 | | 1,012 |
| 12 | Cast iron (cement lined) | | | | | | 18,485 | | 20,071 |
| 13 | Concrete | | | | | | | | |
| 14 | Copper | 3,076 | 3,881 | 2,349 | | | | | |
| 15 | Riveted Steel | | | | | | | | |
| 16 | Standard Screw | 554 | 284 | 11,161 | | | 63 | | |
| 17 | Screw or Welded Casing | | | | | | 34 | | |
| 18 | Cement - Asbestos | | | 2,687 | | | 36,371 | | 282,733 |
| 19 | Welded Steel | | | | | | 2,563 | | 14,109 |
| 20 | Wood | | | | | | | | |
| 21 | Other (specify) PVC | | | 652 | | | 317 | | 18,712 |
| 22 | Totals | 3,630 | 4,165 | 16,849 | 0 | 2,794 | 61,051 | 0 | 336,637 |

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)

| Line No. | | 8 | 10 | 12 | 14 | 16 | 20 | Other Sizes (Specify Sizes) | | Total All Sizes |
|----------|--------------------------|---------|--------|--------|-------|--------|--------|-----------------------------|--------|-----------------|
| | | | | | | | | | | |
| 23 | Cast Iron | 1,712 | 381 | 3,881 | | 827 | 1,929 | | 3,481 | 19,235 |
| 24 | Cast iron (cement lined) | 4,578 | 999 | 5,386 | | 52,038 | | | | 101,557 |
| 25 | Concrete | | | | | | | | | 0 |
| 26 | Copper | | | | | | | | | 9,306 |
| 27 | Riveted Steel | | | | | | 688 | | | 688 |
| 28 | Standard Screw | | | | | | | | | 12,062 |
| 29 | Screw or Welded Casing | | | | | | | | | 34 |
| 30 | Cement - Asbestos | 230,489 | 29,956 | 31,342 | | 18,688 | | | | 632,266 |
| 31 | Welded Steel | 6,656 | 16 | 6,805 | 1,226 | 15,118 | 9,447 | 5,386 | 11,692 | 73,018 |
| 32 | Wood | | | | | | | | | 0 |
| 33 | Other (specify) PVC | 55,069 | 1,208 | 1,252 | | | 1,967 | 190 | | 79,367 |
| 34 | Totals | 298,504 | 32,560 | 48,666 | 1,226 | 86,671 | 14,031 | 5,576 | 15,173 | 927,533 |

**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 | 18,107 | 18,120 | 0 | 0 |
| Commercial (including Domestic) | 1,973 | 1,961 | 0 | 0 |
| Industrial | 0 | 0 | 0 | 0 |
| Public authorities | 321 | 315 | 2 | 2 |
| Irrigation | 0 | 0 | 0 | 0 |
| Other (specify) Misc. | 13 | 13 | 0 | 0 |
| Subtotal | 20,414 | 20,409 | 2 | 2 |
| Private fire connections | 0 | 0 | 377 | 391 |
| Public fire hydrants | 0 | 0 | 1,115 | 1,115 |
| Total | 20,414 | 20,409 | 1,494 | 1,508 |

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

| Size | Meters | Services |
|----------------|---------------|---------------|
| 5/8 x 3/4"-in. | 17,581 | 17,581 |
| 3/4" -in. | 1 | 1 |
| 1" -in. | 1,863 | 1,863 |
| 1 1/2" -in. | 520 | 520 |
| 2" -in. | 726 | 726 |
| 3" -in. | 8 | 8 |
| 4" -in. | 8 | 8 |
| 6" -in. | 14 | 14 |
| 8" -in. | 3 | 3 |
| 12" -in. | 2 | 2 |
| 16" -in. | 1 | 1 |
| Other | | |
| Total | 20,727 | 20,727 |

**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 | 0 |
| 2. Used, before repair | 276 |
| 3. Used, after repair | 265 |
| 4. Found fast, requiring billing adjustment | 0 |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten years or less | 13,841 |
| 2. More than 10, but less than 15 years | 6,886 |
| 3. More than 15 years | |

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Thousands of Gallons (Unit Chosen)¹

| Classification of Service | January | February | March | April | May | June | July | Subtotal |
|---------------------------|---------|-----------|---------|----------|----------|-----------|-----------|------------------|
| | #REF! | 84,954 | 97,863 | 102,993 | 119,698 | 124,584 | 123,041 | #REF! |
| Commercial | 15 | 5 | 5 | 4 | 33 | 5 | 3 | 69 |
| Private Fire | 21,238 | 16,996 | 21,456 | 51,425 | 72,503 | 78,535 | 74,971 | 337,125 |
| Public authorities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Irrigation | 64 | 1,192 | 61 | 1,664 | 145 | 2,467 | 1,317 | 6,911 |
| Other (specify) Misc. | 172,757 | 112,020 | 140,419 | 120,356 | 194,819 | 164,131 | 199,773 | 1,104,274 |
| Residential | #REF! | 215,167 | 259,805 | 276,442 | 387,199 | 369,721 | 399,105 | #REF! |
| Total | | | | | | | | |
| Classification of Service | August | September | October | November | December | Subtotal | Total | Total Prior Year |
| | 129,445 | 140,046 | 123,569 | 116,468 | 106,899 | 616,426 | #REF! | 4,612,536 |
| Commercial | 19 | 17 | 10 | 4 | 8 | 58 | 127 | - |
| Private Fire | 78,914 | 81,757 | 68,062 | 55,648 | 40,826 | 325,207 | 662,331 | 1,061,703 |
| Public authorities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| Irrigation | 2,876 | 189 | 3,095 | 82 | 3,033 | 9,275 | 16,187 | 25,521 |
| Other (specify) Misc. | 175,230 | 204,324 | 171,904 | 170,429 | 146,435 | 868,322 | 1,972,597 | - |
| Residential | 386,484 | 426,333 | 366,640 | 342,630 | 297,200 | 1,819,288 | #REF! | 5,699,760 |
| Total | | | | | | | | |

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

Total acres irrigated 0

Total population served 96,000

SCHEDULE D-8
Status With State Board of Public Health

| | | |
|---|--|------------------|
| 1 | Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? No | |
| | | |
| 2 | Are you having routine laboratory tests made of water served to your consumers? | Yes, Annual CCRs |
| 3 | Do you have a permit from the State Board of Public Health for operation of your water system? | Yes |
| 4 | Date of permit: 6/2/1967 # 67-44 If permit is "temporary", what is the expiration date? | |
| 6 | If you do not hold a permit, has an application been made for such permit? If so, on what date? | |

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Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SMART REBATE PROGRAM (BMP 6, 9 and 14)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - A. California American Water's San Diego partnered with the California Urban Water Conservation Council through 2008 to offer the grant funded Smart Rebate program to residential and commercial customers. The Smart Rebate program is managed by an outside vendor Honeywell DMC which maintains a program database of participation and customer records.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - A. The Smart Rebate co-funded by the water purveyor (California American Water) and Proposition 50 Water Use Efficiency grant funding through the Department of Water Resources (DWR). California American Water's funding portion is from the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2011).
3. Cost of each program.
 - A. In 2008, California American Water funded \$5,008.50 for the Smart Rebate Program for processing fees and pre-funded its portion of the 2008 rebates distributed in 2007 at a total of \$10,525. A total of \$15,533.50 in costs was funded from the Prop 50 grant. The total program expenses was \$31,067, with \$20,542 applied in the 2008 calendar year budgets. Under the Smart Rebate contract with the CUWCC and DWR, California American Water pre-funded up to 362 rebates in 2007.

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4. The degree of participation in each district by customer group.
 - A. Customer participation in the rebate program was distributed as follows:
 - Residential
 - i. Toilet Rebates – 30
 - ii. Clothes Washer Rebates - 119
 - Commercial
 - iii. Toilet Rebates – 1 (*350 additional upgraded*)
 - iv. 350 ultra low flush toilets (ULFTs) installed at Loew's Bay Resort and submitted to the Smart Rebate program. Due to the hold on grant funding a \$50/toilet rebate was offered from California American Water to the Resort. Toilets were installed in 2008; however the Resort will not determine until 2009 if it will accept the \$50/toilet rebate or seek a potential higher grant funded rebate when the grants become available again.

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

RESIDENTIAL PLUMBING RETROFIT PROGRAM (BMP 2)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - B. California American Water provides customers various water saving devices including showerheads, faucet aerators (kitchen and bathroom), toilet leak detection tablets, garden hose spray nozzles, soil probes, and educational pamphlets. These devices and informative materials are designed to help residential customers upgrade their indoor water use fixtures, identify leaks, and improve outdoor water usage for car washing and irrigation. The devices and material are provided to customers upon request at community events and meetings, office walk-ins, customer call-ins, and through email/website requests.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - C. California American Water funds the Residential Plumbing Retrofit Program and efforts through the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2011).

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3. Cost of each program.
 - D. In 2008, the residential plumbing retrofit program cost California American Water \$7,500 to restock depleted supplies (based on purchase records from Niagara Conservation, Culver Company and Executive Promotions, Inc.).
4. The degree of participation in each district by customer group.
 - E. Customer participation in the residential plumbing retrofit program is distributed as follows:

Residential

 - i. Showerheads - 500
 - ii. Handheld Showerheads - 250
 - iii. Bathroom Aerators - 600
 - iv. Kitchen Aerators - 200
 - v. Replacement Toilet Flappers - up to 50
 - vi. Toilet Displacement Bags - up to 50
 - vii. Garden Hose Spray Nozzles - 400
 - viii. Hose Timer - 250
 - ix. Soil Probes - 200
 - x. Rain/Sprinkler Gauges - 500
 - xi. Leak Detection Tablets - up to 1,000
 - xii. Education Materials - 500
 - xiii. Other - 200

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

LARGE LANDSCAPE PROGRAM (BMP 5)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - F. California American Water's San Diego District began a partnership with the City of Imperial Beach to replace their current landscape and irrigation system at the City Hall site with a California Friendly Drought Tolerant Demonstration Garden. Coordination for the project began in late fall 2008 with installation of the new landscape and irrigation system estimated for spring 2009.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - G. In 2008, the only expenses to California American Water for the project were

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staff hours by the Operations Manager and Water Conservation Programs Manager to begin the project efforts with the City of Imperial Beach. The Operations Manager's salary and expenses are funded under the labor budget in the San Diego service area's rates. The Water Conservation Programs Manager salary and expenses is funded in the California Operations budget with cost distributed among the 6 service areas or districts.

3. Cost of each program.

H. There were no costs to the 2008 Water Conservation Programs budget.

4. The degree of participation in each district by customer group.

A. The project is in direct partnership with California American Water's customer the City of Imperial Beach which has facilities throughout the service area. In addition, the demonstration garden will be available to all residents and businesses within the Imperial Beach area to visit. California American Water hopes to incorporate interactive photos and activities of the completed garden in 2009 onto the Company website to share with all San Diego service area customers.

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

PUBLIC OUTREACH AND EDUCATION PROGRAM (BMP 7)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - I. California American Water's San Diego District participates in combination of community events, public meetings, outreach campaigns, bill messaging and inserts, and letters to reach out to customers and promote water use efficiency and conservation. In 2008, California American Water continued to participate in the annual Sand Castle Expo in Imperial Beach. In addition to creating a water-resource focused sandcastle for the annual competition, California American Water had a large Company booth to promote specific conservation programs and educate event attendees. At the booth customers could receive information on rebates, innovative devices (waterbrooms, weather-based irrigation controllers, etc.), and useful water saving tips for adults and kids. California American Water also coordinated two community meetings on the new tiered rate structure and water conservation. One meeting was held in Coronado and the other in Imperial Beach to directly answer customers' questions on their water bill, how to save water, available incentives, and so forth. In addition to community events, the San Diego service area sent two bill inserts in 2008 focused on water conservation and

California American Water's San Diego Service Area 2008

incentive programs. These bill inserts include information on the Smart Rebate Program, upcoming community events, and general water use efficiency tips and messages.

2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - J. Public Outreach and events are funded through California American Water's conservation surcharge, as well as through general rates collection as part of the operations budget. Those expenses under the conservation surcharge include educational and water saving materials, displays and informative giveaways, conservation related bill inserts and mailers, and special outreach letters to customers on water conservation. Other expenses for events and activities such as event sponsorship, Company booth fees, room fees, etc. are funded under the general operations budget under Community Relations.
3. Cost of each program.
 - K. The total costs for 2008 for public outreach and education programs was as follows:
 - i. Water Conservation Surcharge – \$1,500 (approximately) – Community events and related conservation materials. Some devices and materials are included as part of BMP 2 (Residential Plumbing Retrofit and Conservation Devices).
 - ii. Operations Budget – \$5,280 total Sand-Castle Expo - \$4000 booth/sponsorship, \$1,280 staff costs (2 workers for 8 hours/day over 2 days at time and a half rate of \$40/hour).
 - iii. California Corporate budget applied to San Diego - \$ 1,189 for bill insert expenses.
4. The degree of participation in each district by customer group.
 - A. Each year thousands of City of Imperial Beach and Coronado residents attend the SandCastle Expo and hundreds visit the California American Water booth each year. Nearly 40 customers attended the community meetings on Rates and Water Conservation in 2008. Bill messaging and inserts are sent to all 20,414 customers (as of the 2007 CPUC Report) in the San Diego service area. 20,414

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SCHOOL EDUCATION AND OUTREACH PROGRAM (BMP 7)

California American Water's San Diego Service Area 2008

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - L. California American Water's San Diego District participates in several programs to promote conservation within the schools in the service area. This includes the National Theater for Children's interactive assemblies, special annual school sponsorships, and providing educational activity books and materials for students K to 8th grade. Educational materials are provided upon request to teachers, parents, or school administrators and cover topics of water use and energy efficiency. These materials are also distributed to children living in the California American Water service area at local community events including the Sand-Castle Expo.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - M. School education programs and materials are funded through California American Water's conservation surcharge, as well as through general rates collection as part of the operations budget. Those expenses under the conservation surcharge include educational publications and water saving devices, displays and informative giveaways especially geared to ages 4 to 18. The funding of the NTC program is also funded under the water conservation surcharge. Other expenses such as the school sponsorships are funded under the general operations budget under Community Relations.
3. Cost of each program.
 - N. The total costs for 2008 for public outreach and education programs was as follows:
 - i. Water Conservation Surcharge – Total \$7,100 (approximately), costs included \$6,600 for NTC program and \$500 for education materials, devices, and giveaways.
 - ii. Operations Budget – 2 schools \$3,500 total
4. The degree of participation in each district by customer group.
 - A. Each year nearly a thousand children from the City of Imperial Beach, Coronado, and California American Water's service area in Chula Vista and the City of San Diego attend the SandCastle Expo and visit the California American Water booth each year. Children actively participate in California American Water's Water Wise Game that requires participating children to answer questions and learn about water use efficiency and related topics in order to receive a giveaway prize or educational booklet. Annually, California American Water sponsors to elementary schools each year and the NTC Program reaches several hundred K-6th graders each year.

End of Year Balances in Selected Accounts

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

| | | | |
|-------|--|----|------------------|
| 131 | Materials and supplies on hand | \$ | <u>107,462</u> |
| 100.3 | Construction work in progress | \$ | <u>489,727</u> |
| 241 | Advances for construction | \$ | <u>151,648</u> |
| 265 | Contributions in aid of construction | \$ | <u>2,245,871</u> |


SIGNATURE

District Management

Name of District Manager Todd Brown Telephone: (619) 435-7500

Address 1019 Cherry Avenue Imperial Beach, CA 91932

This report sets forth book or allocated figures and other data
pertaining to the Coronado District
district for the period from January 1, 2008, to December 31, 2008


Signature

President
Title

7-2-09
Date

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