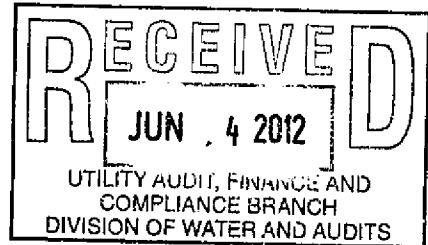


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CLASS A  
WATER UTILITIES

U# \_\_\_\_\_



2011  
ANNUAL REPORT  
OF

\_\_\_\_\_

CALIFORNIA-AMERICAN WATER COMPANY

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_

1033 B Avenue, Suite 200, Coronado, CA 92118

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2012**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto:kok@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 Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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, 2011, through December 31, 2011. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

# INSTRUCTIONS

## FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

## BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2011

NAME OF UTILITY California-American Water PHONE 1-619-435-7401  
 PERSON RESPONSIBLE FOR THIS REPORT Robert MacLean

	1/1/2011	12/31/2011	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	\$ 5,570,544	\$ 5,760,730	\$ 5,665,637
2 Land and Land Rights	5,586,830	6,433,911	6,010,371
3 Depreciable Plant	658,799,809	704,502,794	681,651,301
4 Gross Plant in Service	669,957,183	716,697,435	693,327,309
5 Less: Accumulated Depreciation	(246,202,506)	(263,065,762)	(254,634,134)
6 Net Water Plant in Service	423,754,677	453,631,673	438,693,175
7 Water Plant Held for Future Use	1,518,651	1,518,651	1,518,651
8 Construction Work in Progress	24,820,311	31,933,701	28,377,006
9 Materials and Supplies	711,841	787,820	749,830
10 Less: Advances for Construction	(18,842,132)	(16,653,089)	(17,747,611)
11 Less: Contributions in Aid of Construction	(55,677,261)	(59,090,929)	(57,384,095)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(34,057,417)	(31,629,773)	(32,843,595)
13 Net Plant Investment	<u>\$ 342,228,670</u>	<u>\$ 380,498,054</u>	<u>\$ 361,363,361</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	\$ 92,477,914	\$ 92,477,914	\$ 92,477,914
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	105,359,076	150,530,686	127,944,881
17 Retained Earnings	29,347,332	30,762,695	30,055,013
18 Common Stock and Equity (Lines 14 through 17)	227,184,322	273,771,295	250,477,808
19 Preferred Stock	0	0	0
20 Long-Term Debt	278,000,000	278,000,000	278,000,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>\$ 505,184,322</u>	<u>\$ 551,771,295</u>	<u>\$ 528,477,808</u>

Note: \_\_\_\_\_  
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# INCOME STATEMENT AND OTHER DATA

Calendar Year 2011

NAME OF UTILITY California-American Water PHONE 1-619-435-7401

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	11,113,580
24 Fire Protection Revenue	2,311,816
25 Irrigation Revenue	-
26 Metered Water Revenue	144,124,484
27 Total Operating Revenue	157,549,879
28 <u>Operating Expenses</u>	101,528,613
29 Depreciation Expense (Composite Rate 3.73%)	20,696,521
30 Amortization and Property Losses	459,821
31 Property Taxes	3,739,077
32 Taxes Other Than Income Taxes	1,448,373
33 Total Operating Revenue Deduction Before Taxes	29,677,475
34 California Corp. Franchise Tax	(216,936)
35 Federal Corporate Income Tax	5,978,009
36 Total Operating Revenue Deduction After Taxes	23,916,402
37 Net Operating Income (Loss) - California Water Operations	23,916,402
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	2,306,135
39 Income Available for Fixed Charges	26,222,537
40 Interest Expense	16,833,629
41 Net Income (Loss) Before Dividends	9,388,908
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	9,388,908

**OTHER DATA**

44 Refunds of Advances for Construction	551,464
45 Total Payroll Charged to Operating Expenses	16,288,006
46 Purchased Water	34,217,045
47 Power	6,721,952
<b>48 Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	50,852,200
b. Pre-TRA 1986 Advances for Construction	5,531,353
c. Post TRA 1986 Contributions in Aid of Construction	8,238,729
d. Post TRA 1986 Advances for Construction	11,121,736

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		146,596	153,232	149,914
50 Flat Rate Service Connections		37,729	33,043	35,386
51 Total Active Service Connections		184,325	186,275	185,300



**BALANCE SHEET AND CAPITALIZATION DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2011

NAME OF UTILITY California-American Water PHONE 1-619-435-7401

PERSON RESPONSIBLE FOR THIS REPORT Robert MacLean

	1/1/2011	12/31/2011	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	\$ 5,570,544	\$ 5,760,730	\$ 5,665,637
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6 Net Water Plant in Service	423,754,677	453,631,673	438,693,175
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9 Materials and Supplies	711,841	787,820	749,830
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13 Net Plant Investment	<u>\$ 342,228,670</u>	<u>\$ 380,498,054</u>	<u>\$ 361,363,362</u>

<b>CAPITALIZATION</b>			
14 Common Stock	\$ 92,477,914	\$ 92,477,914	\$ 92,477,914
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16 Paid-in Capital	105,359,076	150,530,686	127,944,881
17 Retained Earnings	29,347,332	30,762,695	30,055,013
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19 Preferred Stock	0	0	0
20 Long-Term Debt	278,000,000	278,000,000	278,000,000
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22 Total Capitalization (Lines 18 through 21)	<u>\$ 505,184,322</u>	<u>\$ 551,771,295</u>	<u>\$ 528,477,809</u>

Note: \_\_\_\_\_  
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**INCOME STATEMENT AND OTHER DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2011

NAME OF UTILITY California-American Water

PHONE 1-619-435-7401

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	11,113,580
24 Fire Protection Revenue	2,311,816
25 Irrigation Revenue	-
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30 Amortization and Property Losses	459,821
31 Property Taxes	3,739,077
32 Taxes Other Than Income Taxes	1,448,373
33 Total Operating Revenue Deduction Before Taxes	29,677,475
34 California Corp. Franchise Tax	(216,936)
35 Federal Corporate Income Tax	5,549,477
36 Total Operating Revenue Deduction After Taxes	24,344,934
37 Net Operating Income (Loss) - California Water Operations	24,344,934
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	1,328,644
39 Income Available for Fixed Charges	25,673,578
40 Interest Expense	16,833,629
41 Net Income (Loss) Before Dividends	8,839,949
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	8,839,949

<b>OTHER DATA</b>		
44 Refunds of Advances for Construction		551,464
45 Total Payroll Charged to Operating Expenses		16,288,006
46 Purchased Water		34,217,045
47 Power		6,721,952
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b. Pre-TRA 1986 Advances for Construction		5,531,353
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d. Post TRA 1986 Advances for Construction		11,121,736

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		146,596	153,232	149,914
50 Flat Rate Service Connections		37,729	33,043	35,386
51 Total Active Service Connections		184,325	186,275	185,300

## Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense), Account Numbers 526 and 522, Dollar Amount \$977,491 is the non-regulated activity as referenced in Excess

1 Capacity schedule.

Federal Corporate Income Tax, Account Number 507, Dollar Amount \$425,013 represents tax effect of reduction of non-regulated revenues.

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### Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D.04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2011:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/Services (by account)	Regulated Asset Account Number
	Descanso Operating and Maintenance	Active	202,954	526	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Wifdwings Operating and Maintenance	Active	574,891	526	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Antenna Leases (various)	Active	199,646	522	N/A	N/A	N/A	N/A	N/A	N/A	N/A

## GENERAL INFORMATION

1 Name under which utility is doing business:  
California-American Water Company

2 Official mailing address:  
1033 B Avenue, Suite 200, Coronado, CA ZIP 92118

3 Name and title of person to whom correspondence should be addressed:  
Robert MacLean, President Telephone: 1-619-435-7450

4 Address where accounting records are maintained:  
131 Woodcrest Road, Cherry Hill, NJ 08003

5 Service Area (Refer to district reports if applicable):  
See District Reports

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: See District Reports  
Address: \_\_\_\_\_ Telephone: \_\_\_\_\_

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>California-American Water Company</u>
	Organized under laws of (state)	<u>California</u> Date: <u>12/7/1965</u>

Principal Officers:

<u>Robert G MacLean</u>	<u>President</u>
<u>Ed Simon</u>	<u>VP Operations</u>
<u>Jeffrey Linam</u>	<u>VP Finance &amp; Treasurer</u>
<u>Kevin Tilden</u>	<u>VP External Affairs</u>
<u>Richard Svindland</u>	<u>VP Engineering</u>
<u>Maxine Mitch</u>	<u>VP Human Resources</u>
<u>Anthony Cerasuelo</u>	<u>VP Legal - Operations &amp; Secretary</u>
<u>Sarah Leeper</u>	<u>VP Legal - Regulatory &amp; Assistant Secretary</u>
<u>Lori Girard</u>	<u>Assistant Secretary</u>
<u>Timothy Miller</u>	<u>Assistant Secretary</u>
<u>Dave Stephenson</u>	<u>Assistant Treasurer</u>

8 Names of associated companies:  
\_\_\_\_\_  
\_\_\_\_\_

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

_____	Date: _____
<u>None</u>	Date: _____
_____	Date: _____
_____	Date: _____

10 Use the space below for supplementary information or explanations concerning this report:  
None

11 List Name, Grade, and License Number of all Licensed Operators:  
See Attached List

12. List Name, Address, and Phone Number of your company's external auditor:  
Name: PricewaterhouseCoopers, LLP Telephone: 267 330-3000  
Address: 2001 Market St. Suite 1700 Philadelphia, PA 19103

Coronado				WATER DISTRIBUTION				WATER TREATMENT				BACKFLOW	
Name	Position	Location	State	Grade	Operator #	Expiration	CDPH	Grade	Operator #	Expiration	Operator #	Expiration	
Becerra, Robert	Operations Spec	Coronado	CA	D3	9497	8/1/2014		T1	23802	11/1/2013	11492	12/31/2012	
Cervantes, Javier	Laborer	Coronado	CA	D1	32353	4/1/2013							
Garcia, Estevan	Laborer	Coronado	CA	D1	39144	5/1/2014							
Garcia, Victor	Foreman	Coronado	CA	D3	9065	6/1/2012		T1	23461	5/1/2013			
Hernandez, Charlie	Meter Reader	Coronado	CA	D2	10032	6/1/2012							
Leisch, Wayne	Operations Supv	Coronado	CA	D5	2988	3/1/2012		T3	7422	10/1/2013			
Mattis, Chris	Operations Mgr	Coronado	CA	D5	4017	6/1/2012		T2	14655	6/1/2014	05-00986	9/30/2011	
Miller, Brian	Cust Field Rep	Coronado	CA	D2	17913	10/1/2011							
Nessman, Chris	Foreman	Coronado	CA	D3	9246	1/1/2012		T2	24861	1/1/2014			
Nevarez, Leonardo	Utility Worker	Coronado	CA	D2	26731	12/1/2013		T1	25851	7/1/2013			
Salas, Martin	Utility Worker	Coronado	CA	D2	27111	12/1/2013		T1	32655	1/1/2014			
Salazar, Julio	Laborer	Coronado	CA	D2	34926	10/1/2011							
Saldivar, Rick	Utility Worker	Coronado	CA	D2	10054	6/1/2012		T1	32656	1/1/2014			
Santoyo, Gabriel	Foreman	Coronado	CA	D3	18809	8/1/2012		T1	25454	01/01/12			
Schuler, Matthew	Laborer	Coronado	CA	D1	39625	6/1/2014							
Schomer, Rony	Meter Reader	Coronado	CA	D3	9516	6/1/2012		T2	23572	7/1/2013			
Valdez, Ritchie	Utility Worker	Coronado	CA	D2	30205	1/1/2012							
Wilson, Mark	Laborer	Coronado	CA	D1	37016	6/1/2012							

Los Angeles				WATER DISTRIBUTION				WATER TREATMENT				BACKFLOW	
Name	Position	Location	State	Grade	Operator #	Expiration	Grade	Operator #	Expiration	Operator #	Expiration	Operator #	Expiration
Anderson, William	Meter Reader	LA	CA	D2	316392	8/1/2012							
Arenas, Ray	Utilityworker I	LA		D1	39788	8/1/2014							
Brown, Todd	Director of Operations	LA		D4	38587	5/1/2015		21765	5/1/2013				
Coleman, John	Sr. Customer Service Rep	LA	CA	D3	3153	4/1/2015		15485	10/1/2013				
Cruz, Joe	Utilityworker I	LA	CA	D2	29086	8/1/2013							
Echevarria, Herminio	Equipment Operator	LA	CA	D3	27698	4/1/2015							
Gonzales, Jesus	Utilityworker I	LA	CA	D3	32688	4/1/2015							
Grindland, Daryl	Utilityworker II	LA	CA	D2	3740	4/1/2015							
Hofer, Garry	Operations Manager	LA		D1	36674	10/1/2012							
Hori, Beverly	Customer Service Supt	LA		D2	25395	4/1/2015							
Lefler, Dean	Operations Supervisor	LA	CA	D3	3189	12/1/2012		14100	10/1/2013				
Maestas, Dave	Meter Reader	LA	CA	D1	31822	12/1/2012							
Marcinko, Joseph	Water Quality Supt	LA						24919	2/1/2014				
Marini, Erminio	Pump Operator	LA	CA	D5	29529	2/1/2014		19694	10/1/2014				
McKeehan, Everett	Utilityworker II	LA						14107	10/1/2013				
Morgan, Dennis	Utilityworker II	LA	CA	D3	5558	3/1/2015							
Mullins, Tim	Utilityworker II	LA	CA	D3	5545	7/1/2012							
Playter, Tim	Laborer	LA		D2	39420	1/1/2014							
Rehard, Patti	Laborer	LA	CA	D1	39562	5/1/2014							
Rojas, Eric	Utilityworker I	LA	CA	D3	16309	7/1/2013		27190	1/1/2015				
Romero, Louie	Operations Supervisor	LA		D3	2872	6/1/2012							
Slusser, Chris	Distribution Clerk	LA	CA	D2	3077	4/1/2015							
Strommen, Dan	Laboratory Technician	LA	CA	D3	3560	4/1/2015		23042	5/1/2013				
Tanaka, Richard	Pump Foreman	LA						31796	3/1/2013				
Warfield, William	Customer Service Rep	LA	CA	D1	22953	2/1/2015							
Welton, Jon	Equipment Operator	LA	CA	D2	3100	4/1/2012							
Williams, Tracy	Customer Service Clerk	LA		D1	36702	10/1/2012							

Ventura			WATER DISTRIBUTION			WATER TREATMENT			BACKFLOW		
Name	Position	Location	State	Grade	Operator #	Expiration	Grade	Operator #	Expiration	Operator #	Expiration
Albanez, Anthony	Utility Worker	Ventura	CA	D2	31579	04/01/13	T1	30228	01/01/12		
Alexander, Laurie	Utility Worker	Ventura	CA	D3	4353	05/01/12	T1	16898	06/01/13		
Barajas, Emanuel	Utility Worker	Ventura	CA	D1	32894	04/01/12					
Boyle, Tom	Operations Supervisor	Ventura	CA	D2	7131	09/01/12	T2	19605	05/01/13		
Estrada, Henry	Utility Worker	Ventura	CA	D3	4355	03/01/12	T1	23449	05/01/13		
Hilbert, Mike	Utility Worker	Ventura	CA	D2	15480	05/01/12	T1	24045	11/01/13		
Hiller, Charles	Utility Worker	Ventura	CA	D2	37559	05/01/13	T2	32315	08/01/13		
Jacquez, Rudy	Utility Worker	Ventura	CA	D2	4357	03/01/12					
Molina, Henry	Utility Worker	Ventura	CA	D2	28797	03/01/12	T1	30251	01/01/12		
Pappas, James	Utility Worker	Ventura	CA	D4	2746	07/01/12	T2	8790	07/01/14		
Roldan, Joe	Pump Operator	Ventura	CA	D3	5139	04/01/12	T1	19732	06/01/14		
Victorero, Robert	Utility Worker	Ventura	CA	D2	14215	05/01/12					
Weiss, Bill	Operations Specialist	Ventura	CA	D3	4445	03/01/12	T1	20020	06/01/14		
Williams, Jennifer	Operations Supervisor	Ventura	CA	D4	14217	04/01/12	T2	23062	05/01/13		
Yanez, Al	Operations Manager	Ventura	CA	D3	9985	06/1/2012					





Sacramento Parkfield				WATER DISTRIBUTION				WATER TREATMENT				BACKFLOW			
Name	Position	Location	State	Grade	Operator #	Expiration	CDPH	Grade	Operator #	Expiration	CDPH	Operator #	Expiration	CDPH	
Almada, Fred	DSO - Meter Retrofit	Sacramento, CA	CA	D3	2310377	7/1/2013		T2	27054	2/1/2013					
Armand, David	Water Quality Superintendent	Sacramento, CA	CA	D1	2862406	2/1/2014		T1	30487	1/1/2012					
Bell, Jared	Water Treatment Operator	Sacramento, CA	CA	D2	33989	6/1/2012		T3	23413	3/1/2014					
Bredenbender, Dayton	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	31380	2/1/2013					
Casabier, Steve	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	12161	12/1/2013					
Catler, Justen	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T1	32494	11/1/2013					
Cheek, Jason	Water System Operator	Santa Rosa, CA	CA	D2	33924	3/1/2013		T3	28808	4/1/2014					
Christenson, Dan	Sr. Distribution System Op	Sacramento, CA	CA	D2	33924	3/1/2013									
Claxton, Rodney	Sr. Distribution System Op	Sacramento, CA	CA	D2	33924	3/1/2013									
Cokley, Irasak	Serviceperson	Sacramento, CA	CA	D2	33924	3/1/2013									
Codeman, Terry	Sr. Field CS - Cross Connection	Sacramento, CA	CA	D2	33924	3/1/2013		T2	29889	7/1/2014					
Crowther, Chris	Water Systems Operator	Santa Rosa, CA	CA	D2	33924	3/1/2013		T3	22808	4/1/2012					
DiGenova, Margaret	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T4	25787	7/1/2012					
Diller, John	Specialist Maint Service	Sacramento, CA	CA	D2	33924	3/1/2013		T2	6360	4/1/2014					
Duncan, Debra	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	24578	8/1/2013					
Eastman, Billy	DSO - Meter Retrofit	Sacramento, CA	CA	D2	33924	3/1/2013		T4	10786	11/1/2013					
Epps, Brian	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	22768	8/1/2013					
Fackrell, Orson	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013									
Filitt, Kevin L	Supvr Opns I	Sacramento, CA	CA	D2	33924	3/1/2013									
Fuller, Mike	Serviceperson Foreman	Sacramento, CA	CA	D2	33924	3/1/2013		T1	27574	7/1/2012					
Garcia, Chris	Operations Specialist	Sacramento, CA	CA	D2	33924	3/1/2013		T2	31122	7/1/2012					
Gilou, Yizhak	Supvr Opns I	Sacramento, CA	CA	D2	33924	3/1/2013		T3	15514	8/1/2013					
Hannon, M. "Sonny"	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	29121	1/1/2014					
Jones, Michael	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T1	32747	1/1/2014					
Kelley, Kevin	Engr. Opns	Sacramento, CA	CA	D2	33924	3/1/2013		T1	28204	1/1/2013					
Lindstrom, Anthony	Operations Superintendent	Santa Rosa, CA	CA	D2	33924	3/1/2013		T4	13340	11/1/2013					
Lynch, Sandra	Water Quality Specialist	Sacramento, CA	CA	D2	33924	3/1/2013		T1	30508	9/1/2012					
Magallon Jr., Javier	Serviceperson	Sacramento, CA	CA	D2	33924	3/1/2013									
Martin, Jose	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013									
Mendez, Vincent A.	Serviceperson	Sacramento, CA	CA	D2	33924	3/1/2013									
Olivarez, Oscar	Distribution Foreman	Sacramento, CA	CA	D2	33924	3/1/2013									
Perez, Osvaldo	DSO - Meter Retrofit	Sacramento, CA	CA	D2	33924	3/1/2013									
Pollito, Stephen	Distribution System Op Trainee	Sacramento, CA	CA	D2	33924	3/1/2013									
Pressley, Ed	Business Performance Manager	Sacramento, CA	CA	D2	33924	3/1/2013		T4	4661	5/1/2013					
Samborn, Daniel	Distribution Systems Operator	Sacramento, CA	CA	D2	33924	3/1/2013									
Silvas, Jared	Distribution System Operator	Sacramento, CA	CA	D2	33924	3/1/2013									
Stevens, Grady	Operations Mgr	Sacramento, CA	CA	D2	33924	3/1/2013		T3	16880	6/1/2013					
Tarp, Ronald D.	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	27634	7/1/2014					
Torres, Hector	DSO - Meter Retrofit	Sacramento, CA	CA	D2	33924	3/1/2013									
Trotter, Craig	Sr. Distribution System Op	Sacramento, CA	CA	D2	33924	3/1/2013		T2	29901	7/1/2014					
Trush, Daniel	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	27872	4/1/2013					
Vallman, Mark	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	26107	7/1/2012					
Van Steinburg, Pete C.	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	24014	7/1/2014					
Villasenor, Noe	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	27637	7/1/2012					
Walker, Clyde	Supvr Opns I	Sacramento, CA	CA	D2	33924	3/1/2013		T2	29298	1/1/2014					
Watson, Donald L.	Water System Operator	Santa Rosa, CA	CA	D2	33924	3/1/2013		T3	23730	7/1/2012					
Webster, Joshua	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T3	28576	8/1/2012					
Wilson, Nick	Water Treatment Operator	Sacramento, CA	CA	D2	33924	3/1/2013		T2	28297	1/1/2014					

**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	A-1	750,149,787	696,296,145
3	107	Utility plant adjustments		3,651,852	10,947,575
4		Total utility plant		753,801,639	707,243,720
5	250	Reserve for depreciation of utility plant	A-3	263,065,762	246,202,506
6	251	Reserve for amortization of limited term utility investments	A-3	8,333	7,333
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	1,419,389	8,239,672
8		Total utility plant reserves		264,493,484	254,449,511
9		Total utility plant less reserves		489,308,155	452,794,208
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	A-2	4,014,575	2,992,215
13	253	Reserve for depreciation and amortization of other property	A-3	400,002	332,476
14		Other physical property less reserve		3,614,573	2,659,740
15	111	Investments in associated companies	A-4	-	-
16	112	Other investments	A-5	-	-
17	113	Sinking funds	A-6	-	-
18	114	Miscellaneous special funds	A-7	-	-
19		Total investments and fund accounts		3,614,573	2,659,740
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		165,100	411,450
23	121	Special deposits	A-8	77,874	77,874
24	122	Working funds		2,785	3,185
25	123	Temporary cash investments		-	-
26	124	Notes receivable	A-9	-	-
27	125	Accounts receivable		10,618,763	9,145,566
28	126	Receivables from associated companies	A-10	15,919,068	25,651,045
29	131	Materials and supplies		787,820	711,841
30	132	Prepayments	A-11	1,365,126	3,549,955
31	133	Other current and accrued assets	A-12	10,401,096	10,695,450
32		Total current and accrued assets		39,337,632	50,246,367
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	A-13	2,609,378	2,756,516
36	141	Extraordinary property losses	A-14	-	-
37	142	Preliminary survey and investigation charges		-	61,332
38	143	Clearing accounts		-	-
39	145	Other work in progress		-	-
40	146	Other deferred debits	A-15	192,758,293	179,314,969
41		Total deferred debits		195,367,671	182,132,818
42		Total assets and other debits		727,628,031	687,833,133
43					

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
2	200	Common capital stock	A-18	92,477,914	92,477,914
3	201	Preferred capital stock	A-18	-	-
4	202	Stock liability for conversion		-	-
5	203	Premiums and assessments on capital stock	A-19	-	-
6	150	Discount on capital stock	A-16	-	-
7	151	Capital stock expense	A-17	-	-
8	270	Capital surplus	A-20	150,530,686	105,359,076
9	271	Earned surplus	A-21	30,762,695	29,347,332
10		Total corporate capital and surplus		273,771,295	227,184,322
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	A-22	-	-
14	205	Undistributed profits of proprietorship or partnership	A-23	-	-
15		Total proprietary capital		-	-
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	A-24	278,000,000	278,000,000
19	211	Receivers' certificates		-	-
20	212	Advances from associated companies	A-25	-	-
21	213	Miscellaneous long-term debt	A-26	-	-
22		Total long-term debt		278,000,000	278,000,000
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	A-28	15,640,848	18,850,836
26	221	Notes receivable discounted		-	-
27	222	Accounts payable		12,196,890	16,212,687
28	223	Payables to associated companies	A-29	1,132,298	225,346
29	224	Dividends declared		-	-
30	225	Matured long-term debt		-	-
31	226	Matured interest		-	-
32	227	Customers' deposits		-	-
33	228	Taxes accrued	A-31	2,044,548	363,387
34	229	Interest accrued		1,594,302	1,534,759
35	230	Other current and accrued liabilities	A-30	11,051,011	16,388,035
36		Total current and accrued liabilities		43,659,896	53,575,050
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	A-13	-	-
40	241	Advances for construction	A-32	16,653,089	18,842,132
41	242	Other deferred credits	A-33	52,862,065	52,995,161
42		Total deferred credits		69,515,154	71,837,293
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	A-34	672,381	677,699
46	255	Insurance reserve	A-34	-	-
47	256	Injuries and damages reserve	A-34	-	-
48	257	Employees' provident reserve	A-34	-	-
49	258	Other reserves	A-34	2,918,375	881,509
50		Total reserves		3,590,756	1,559,207
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	A-35	59,090,929	55,677,261
54		Total liabilities and other credits		727,628,031	687,833,133

**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	B-1	157,549,879
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	101,528,613
6	503	Depreciation	A-3	20,696,521
7	504	Amortization of limited-term utility investments	A-3	349,874
8	505	Amortization of utility plant acquisition adjustments	A-3	109,788
9	506	Property losses chargeable to operations	B-3	159
10	507	Taxes	B-4	10,948,523
11		Total operating revenue deductions		133,633,477
12		Net operating revenues		23,916,402
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		23,916,402
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	B-6	-
19	522	Revenue from lease of other physical property		199,646
20	523	Dividend revenues		-
21	524	Interest revenues		1,466,502
22	525	Revenues from sinking and other funds		-
23	526	Miscellaneous nonoperating revenues	B-7	1,837,830
24	527	Nonoperating revenue deductions - Dr.	B-8	(494,493)
25		Total other income		3,009,485
26		Net income before income deductions		26,925,887
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		16,863,775
30	531	Amortization of debt discount and expense		147,138
31	532	Amortization of premium on debt - Cr.		-
32	533	Taxes assumed on interest		-
33	534	Interest on debt to associated companies		-
34	535	Other interest charges	B-9	(30,146)
35	536	Interest charged to construction - Cr.		-
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	B-10	556,212
38		Total income deductions		17,536,979
39		Net income		9,388,908
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		-
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		
46				

**SCHEDULE A-1  
Account 100 - 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	100 - 1	Utility plant in service (Schedule A-1a)	669,957,183	50,402,557	(2,639,840)	(1,022,465)	716,697,435
2	100 - 2	Utility plant leased to others	-	-	-	-	-
3	100 - 3	Construction work in progress	24,820,311	57,516,426	-	(50,403,036)	31,933,701
4	100 - 4	Utility plant held for future use (Sch A-1c)	1,518,651	-	-	-	1,518,651
5	100 - 5	Utility plant acquisition adjustments	10,947,575	-	-	(7,295,723)	3,651,852
6	100 - 6	Utility plant in process of reclassification	-	-	-	-	-
7		Total utility plant	707,243,720	107,918,983	(2,639,840)	(58,721,224)	753,801,639

**SCHEDULE A-1a  
Account 100.1 - 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	163,104	-	-	-	163,104
3	302	Franchises and consents (Schedule A-1b)	418,180	-	-	-	418,180
4	303	Other intangible plant	4,989,260	114,183	-	76,003	5,179,446
5		Total intangible plant	5,570,544	114,183	-	76,003	5,760,730
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	5,586,830	1,869,568	(125)	(1,022,362)	6,433,911
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	5,257,647	451,758	(3,811)	60,482	5,766,075
12	312	Collecting and impounding reservoirs	2,750,288	42,048	-	-	2,792,336
13	313	Lake, river and other intakes	1,063,654	-	-	-	1,063,654
14	314	Springs and tunnels	-	-	-	-	-
15	315	Wells	24,702,517	2,948,865	(98,656)	(1,267,006)	26,285,720
16	316	Supply mains	8,310,414	2,393,591	-	(560,782)	10,143,223
17	317	Other source of supply plant	210,254	-	-	-	210,254
18		Total source of supply plant	42,294,774	5,836,263	(102,467)	(1,767,306)	46,261,263
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	10,148,126	218,734	(13,480)	1,125,783	11,479,164
22	322	Boiler plant equipment	-	-	-	-	-
23	323	Other power production equipment	2,098,995	469,807	(12,501)	(127,093)	2,429,209
24	324	Pumping equipment	49,511,223	2,206,599	(491,023)	1,640,854	52,867,654
25	325	Other pumping plant	-	-	-	-	-
26		Total pumping plant	61,758,344	2,895,141	(517,003)	2,639,545	66,776,027
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	18,487,551	513,591	(51,695)	(500,459)	18,448,988
30	332	Water treatment equipment	46,085,892	1,954,439	(238,051)	3,499,430	51,301,711
31		Total water treatment plant	64,573,443	2,468,030	(289,745)	2,998,972	69,750,699

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service (Continued)**

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	1,265,072	31,616	(636)	(16,047)	1,280,005
34	342	Reservoirs and tanks	60,873,847	1,945,926	(118,144)	(4,832,844)	57,868,785
35	343	Transmission and distribution mains	233,902,263	19,764,413	(308,752)	30,009	253,387,934
36	344	Fire mains	146,610	-	-	-	146,610
37	345	Services	81,142,485	7,311,351	(239,319)	6,004	88,220,521
38	346	Meters	27,521,406	1,804,158	(523,851)	(3,344,169)	25,457,544
39	347	Meter installations	19,474,643	1,916,363	(1,425)	3,345,796	24,735,377
40	348	Hydrants	22,856,255	1,065,755	(141,518)	-	23,780,492
41	349	Other transmission and distribution plant	177,833	1,912,332	-	-	2,090,165
42		Total transmission and distribution plant	447,360,415	35,751,914	(1,333,646)	(4,811,251)	476,967,432
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and improvements	7,130,343	224,693	(25,312)	5,871	7,335,595
46	372	Office furniture and equipment	10,524,467	287,921	(144,597)	(76,003)	10,591,788
47	373	Transportation equipment	2,683,411	-	(184,663)	-	2,498,748
48	374	Stores equipment	14,891	-	-	-	14,891
49	375	Laboratory equipment	404,003	8,232	-	-	412,235
50	376	Communication equipment	16,902,181	719,365	(9,415)	968,686	18,580,816
51	377	Power operated equipment	1,642,413	202	(15,606)	-	1,627,009
52	378	Tools, shop and garage equipment	2,056,000	180,483	(8,218)	(1,627)	2,226,639
53	379	Other general plant	1,431,127	46,564	(9,042)	(32,993)	1,435,656
54		Total general plant	42,788,836	1,467,458	(396,854)	863,935	44,723,375
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other tangible property	23,997	-	-	-	23,997
58	391	Utility plant purchased	-	-	-	-	-
59	392	Utility plant sold	-	-	-	-	-
60		Total undistributed items	23,997	-	-	-	23,997
61		Total utility plant in service	669,957,183	50,402,557	(2,639,840)	(1,022,465)	716,697,435

**SCHEDULE A-1b**  
**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)	Amount at which Carried in Account <sup>1</sup> (e)
1	See Addendum				0
2					
3					
4					
5	Total				0

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

## Schedule A-1b

## Account 302 - FRANCHISES AND CONSENTS

<u>NAME OF ORIGINAL GRANTOR</u>	<u>DATE OF GRANT</u>	<u>TERM IN YEARS</u>	<u>DATE OF ACQUISITION BY UTILITY</u>
City of Coronado/Constitutional Franchise	Prior to 10/11/1911	Perpetual	
City of San Gabriel Ordinance 515-C.S	1/1/1989	50	1/19/1939
City of San Marino Ordinance 03-1169	9/10/2001	15	9/10/1986
City of San Diego Ordinance 0-19283	6/30/2004	25	11/22/1935
City of Los Angeles-Expired Ordinance 163757	1/1/1988	10	6/10/1988
County of Monterey Ordinance 1278	2/14/1963	50	2/14/1963
City of Rosemead Ordinance 96	6/26/1964	Indeterminate	6/26/1964
City of Seaside Ordinance 317	7/17/2003	25	12/11/1967
County of Ventura Ordinance 1118	1/11/1962	50	3/15/1960
County of Los Angeles Ordinance 2006-0044F	8/12/2006	15	10/21/1981
City of Bradbury Ordinance 258	9/19/1995	Indeterminate	
City of Duarte Ordinance 709	7/12/1994	Indeterminate	
City of Thousand Oaks Ordinance 1461-NS	5/9/2006	15	5/9/2006
Carmel-by-the-Sea Ordinance 93-27	1/1/1994	Indeterminate	
City of Monterey	7/8/1994	25	
City of Del Rey Oaks	12/1/2009	25	
Imperial Beach Ordinance 810	7/5/1990	25	
City of Pacific Grove	1/1/2008	25	
County of Sacramento	Various	-	Various
Placer County Ordinance 4609-B	10/27/1994	50	
Rancho Cordova Ordinance 53-2006	9/18/2006	15	



California American Water Company  
FRANCHISES AND CONSENTS continued

Addendum Page 1b

SCHEDULE A-1b

PROPERTY	NAME OF ORIGINAL GRANTOR	DATE OF GRANT	TERM YEARS	DATE OF ACQUISITION BY UTILITY	AMOUNT CARRIED ON ACCOUNT
Arden	Sacramento County	Not Available	Not Available	Not Available	4,162
(P.U.C. Decision # 51527)					
Citizens Suburban	Sacramento County				
	Ordinance #500	July 20, 1955	50	July 20, 1955	3,850
	Ordinance #542	August 6, 1956		August 6, 1956	
Parkway	Sacramento County				
	Ordinance #492	May 18, 1955		May 18, 1955	
	Ordinance #713	Aug 22, 1960	50	Aug 22, 1960	4,700
	Ordinance #458	Sept. 2, 1953		Sept. 2, 1953	
	Ordinance #878	April 28, 1965		April 28, 1965	
	Ordinance #489	April 6, 1955	5	April 6, 1955	
	Ordinance #1223	Feb. 20, 1979		Feb. 20, 1979	
Royal Oaks	Sacramento County				
	Ordinance #488	April 6, 1955	5	April 6, 1955	4,206
Lincoln Oaks	Sacramento County				
	Ordinance #499	(1) July 20, 1955		(1) July 20, 1955	
Sunrise	Sacramento County				
	Ordinance #1158	June 16, 1975	50	June 16, 1975	75
	Ordinance #1228	May 6, 1980	50	May 6, 1980	624
	Ordinance #1248	July 27, 1982	50	July 27, 1982	
	Ordinance #1254	Nov. 2, 1982		Nov. 2, 1982	
Sacramento	Placer County				
	Ordinance #4609-B	Sept. 30, 1994	50	Sept. 30, 1994	6,412
Monterey					27,696
Baldwin Hills	Los Angeles County				25,897
San Marino	Los Angeles County				7,820
Village					63,634
Sacramento	Northridge/Placer				201,874
Sacramento					63,523
Total					414,473 (2)

(1) Amended by: Ordinance #523 - February 15, 1956  
Ordinance #540 - July 25, 1956

(2) Does not agree to Schedule A-1a line 10 as Ordinance 486 for \$3,707 has been excluded from this schedule, but not retired as of 12/31/01. This will be retired at a future date.

**SCHEDULE A-1c**  
**Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Shopping Center-Lot 13-Village District	N/A	N/A	37,740
2	Dry Creek Land- 2.034 AC-Sacramento	3/16/2004	N/A	281,500
3	Parcel 059 239 050 Well 6A Larkfield	1/1/2004	N/A	1,199,411
4				
5				
6				
7				
8				
9	Total			1,518,651

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	See Addendum- A-Account 110 - NUP Land	1,986,338
2	See Addendum- B-Account 110 - NUP Buildings	104,510
3	Non Utility Plant-NUP -Other	1,923,727
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	4,014,575

**SCHEDULE A-1d  
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2011 (c)	Balance 1/1/2011 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	710,728,745	663,966,128
3		Construction Work in Progress	28,398,437	21,252,671
4		General Office Prorate	5,968,689	5,991,054
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>745,095,871</b>	<b>691,209,853</b>
6		Less Accumulated Depreciation		
7		Plant in Service	257,735,231	240,981,762
8		General Office Prorate	5,330,531	5,220,744
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>263,065,761</b>	<b>246,202,506</b>
10		Less Other Reserves		
11		Deferred Income Taxes	30,779,408	23,801,844
12		Deferred Investment Tax Credit	850,366	932,206
13		Other Reserves	600,940	290,267
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>32,230,713</b>	<b>25,024,317</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	58,286,532	54,860,864
		Contributions in Aid of Construction (20 year amortization)	4,246,200	4,670,700
17		Advances for Construction	16,653,089	18,842,133
		Advances for Construction (20 year amortization)	12,612,900	13,874,200
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>91,798,721</b>	<b>92,247,897</b>
20		<b>Add Materials and Supplies</b>	<b>787,820</b>	<b>711,841</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>18,771,987</b>	<b>18,542,557</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>377,560,482</b>	<b>346,989,532</b>

Working Cash				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	100,814,078	100,731,752
26		Purchased Power & Commodity for Resale*	6,721,952	6,709,978
27		Meter Revenues: Bimonthly Billing	121,589,091	113,013,650
28		Other Revenues: Flat Rate Monthly Billing	13,425,516	14,285,853
29		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>135,014,607</b>	<b>127,299,504</b>
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	9.94%	11.22%
31		5/24 x Line 25 x (100% - Line 30)	18,914,454	18,630,707
32		1/24 x Line 25 x Line 30	417,696	471,015
33		1/12 x Line 26	560,163	559,165
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>18,771,987</b>	<b>18,542,557</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

California - American Water Company Account Reconciliation  
As of December 31, 2011  
NUP-Land  
Addendum A-Account 110

<u>BU</u>	<u>DESCRIPTION</u>	<u>ASSET ID</u>	<u>Total Amount</u>
056005	3415 MISTY MORING CIRCLE	2658630	34,115
056005	3608 FABERGE	2651682	91
056005	3805 CONTEMPO	2651663	262
056005	3805 Contempo Dr	2658577	102
056005	4121 ASHGROVE	2651685	153
056005	4234 ALBERTVILLE WAY	2658636	26,345
056005	4908 BUFFWOOD	2651691	110
056005	6389 NAVION WELL SITE	2651680	48
056005	6389 NAVION WELL SITE 2	2651679	48
056005	65TH ST EXPRESSWAY WELL SITE	2651671	45
056005	7721 CMNWEALTH DR WELL SITE	2651693	259
056005	9148 CASTLEBAR	2651684	172
056005	9513 MIRA DEL RIO	2651678	72
056005	9605 ALLEGHENY WELL SITE	2651675	75
056005	9836 BURLINE	2651688	100
054005	Alrway Tank Site #2	2652025	1,088
056005	AUBURN WELL SITE	2651690	86
056005	BARRACUDA WELL SITE	2651676	204
056005	Bellingrath Well Site	2651695	251
056005	BLACKHAWK WELL SITE	2651672	46
054005	Ch Tank Site #1, Lower Mt.	2652026	300
056005	CHARDONNAY WELL SITE NO. 5	2651694	115
054005	Del Rey Terrace Tank & PP #28	2652027	40
056005	FLORIN CREEK WATER TRTMT SITE	2658627	232,531
056005	GREENBACK LANE WELL SITE	2651674	40
054005	Harding Well Site Lots	2652028	1,596
056005	HUNTSMAN WELL SITE	2651677	5
056005	Hurley Ave. Well Site Vacant	2651681	182
056005	JEANNE WELL SITE	2651673	345
055005	Work Order Addition	24262134	486,973
055005	Work Order Addition	24262143	464,578
054005	Land & Ld Rights-SS	2653076	1,002
054005	Land & Ld Rights-SS	2653077	2,000
054005	Land & Ld Rights-SS	2653078	330
054005	Land & Ld Rights-SS	2653075	532
054005	Land & Ld Rights-SS	2653074	33,545
054005	Land & Ld Rights-TD	2653079	2,867
053005	LAND OTAY WELL #1	2652035	420
056005	LAND PARCEL	2658635	17,856
056005	LINDA SUE WELL SITE NO. 2	2651669	226
056005	Lot 5 Trct 16128 RICH 1951	2658510	2,609
056005	MAP 1284 34 13 PARCEL 1	2658510	522
056005	MAP 1284 34 131 PARCEL 1	39310298	9,395
056005	MAP 1284 34 132 PARCEL 1	39310307	43,271
056005	MAP 1284 34 133 PARCEL 1	39310316	9,071
056005	MAP 1284 34 134 PARCEL 1	39310289	9,071
056005	MAP 1284 34 29 PARCEL 1	2658517	1,093
056005	MAP 1284 34 50 PARCEL 1	2658499	714
056005	MAP 1284 34 91 PARCEL 1	2658569	10,011
056005	MAP 1284-34-96 PARCEL 2	2658595	438
056105	MAP 58 090 16	2653080	7,597
056005	MILLS STATION WELL SITE	2651686	485
055105	Orbis Well #10 - Land	2652017	240
055105	ORBIS WELL #2 - Land	2651654	240
055105	Orbis Well #4 - Land	2652016	240
055105	Orbis Well #41 - Land	2652018	225
053005	OTAY WATERSHED WATER RIGHTS	2652034	17,725
053005	OTAY WEST END GRANT	2652033	1,280
054005	Palm Well Site	2652031	1,600
054005	Paralta Tank Site	2652029	462
056005	PARCEL EACH	2658613	16,163
056005	PARCEL EACH	2658615	112,875
056005	PARCEL EACH	2658626	22,733
056005	PASEO ROAD	2658639	167,999
054005	PIERCE WELL SITE 200' X 100' EASEME	9051192	2,310
056005	POMEGRANATE/LA MANCHA	2658637	220,748
053005	RIGHT OF WAY - OTAY WELLS	2652032	399
054005	RIGHTS OF WAY FROM LOS TULARCITOS D	9051199	2,178
055005	TFR TO NUP LOT1-TRACT8900	2653071	3,400
055005	TFR TO NUP LOT6 SAN M PARK	2653072	7,489
055005	TFR TO NUP LOT60-TRACT1798	2653070	4,000
055005	TFR TO NUP SCDTT RES SITE1	2653073	516
056005	UNDESCRIBED	2651670	18
055105	Village Well #4 - Land	2652019	45

Grand Total

1,986,338

California - American Water Company Account Reconciliation  
As of December 31, 2011  
NUP-Buildings  
Addendum B-Account 110

<u>BU</u>	<u>DESCRIPTION</u>	<u>ASSET ID</u>	<u>Total Amount</u>
056005	5000 GAL PRESSURE TANK	2651721	903
056005	CASING EACH	2651697	1,430
056005	CONCRETE SAND TRAP	2651720	120
056005	FENCE	2651717	2,280
056005	FENCE	2651710	4,052
056005	FENCE EACH	2651704	152
056005	FENCE EACH	2651700	2,564
056005	FENCE EACH	2651701	1,554
056005	FENCE EACH	2651702	1,566
056005	FENCE EACH	2651703	1,070
056005	FENCE EACH	2651705	33
056005	FENCE EACH	2651709	3,120
056005	FENCE EACH	2651707	1,142
056005	FENCE EACH	2651711	1,433
056005	FENCE EACH	2651712	1,480
056005	FENCE EACH	2651713	7,806
056005	FENCE EACH	2651714	1,818
056005	FENCE EACH	2651715	1,329
056005	FENCE EACH	2651716	2,329
056005	FENCE EACH	2651696	712
056005	FENCE EACH	2651718	3,333
056005	GATE ONLY	2651706	606
056005	GATE ONLY	2651708	874
056005	Structures & Improvements	2651719	61,911
056005	UNIDENTIFIED	2651698	893
	Grand Total		104,510

**SCHEDULE A-3**

**Accounts 250 to 253, Inclusive - 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	246,202,505	7,333	8,239,672	332,476
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	20,977,869	1,000	109,788	67,526
4	(b) Charged to Account 265	1,459,096			
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	49,084			
7	(e) All other credits <sup>(2)</sup>	229			
8	Total credits	22,486,278	1,000	109,788	67,526
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,639,840			
11	(b) Cost of removal	2,630,900			
12	(c) All other debits <sup>(3)</sup>	352,282		6,930,071	
13	Total debits	5,623,022	-	6,930,071	-
14	Balance in reserve at end of year	263,065,762	8,333	1,419,389	400,002
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.73%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS: See district reports for details.				
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS: See district reports for details.				
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )	(X) Village, Orbis, Pollack, Pre 1970		
37	(b) Liberalized	( )	( )		
38	(1) Double declining balance	( )	(X) On Additions from 4-1-66 through 1970		
39	(2) ACRS	( )	( )		
40	(3) MACRS	( )	( )		
41	(4) Others	( )	(X) 150% DBM on property acquired 4-1-66		
42	(c) Both straight line and liberalized	( )	(X) ADR on Additions 1971 through 1980		
43			(X) ACRS on Additions 1981 through 1986		
44			(X) MACRS on Additions after 1986		

**SCHEDULE A-3a**

**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.	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	415,351	123,286	(3,811)	(4,394)	530,431
3	312	Collecting and impounding reservoirs	1,398,054	38,142	-	-	1,436,196
4	313	Lake, river and other intakes	321,413	33,732	-	-	355,145
5	314	Springs and tunnels	-	-	-	-	-
6	315	Wells	11,395,581	770,762	(98,656)	(192,090)	11,875,597
7	316	Supply mains	1,745,619	176,074	-	(26,067)	1,895,626
8	317	Other source of supply plant	136,913	6,850	-	-	143,763
9		Total source of supply plant	15,412,931	1,148,846	(102,467)	(222,551)	16,236,758
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	3,688,574	284,752	(13,480)	(23,646)	3,936,201
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	737,044	54,327	(12,501)	(1,779)	777,091
15	324	Pumping equipment	21,927,025	2,214,598	(491,023)	(112,330)	23,538,271
16	325	Other pumping plant	-	-	-	-	-
17		Total pumping plant	26,352,644	2,553,676	(517,003)	(137,755)	28,251,562
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	6,651,516	340,116	(51,695)	(27,378)	6,912,560
21	332	Water treatment equipment	20,288,073	2,047,769	(238,051)	(6,454)	22,091,337
22		Total water treatment plant	26,939,589	2,387,885	(289,745)	(33,832)	29,003,896
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements	168,736	29,509	(636)	(406)	197,202
26	342	Reservoirs and tanks	21,366,248	1,250,993	(118,144)	(164,339)	22,334,759
27	343	Transmission and distribution mains	74,719,479	4,941,859	(308,752)	(701,400)	78,651,186
28	344	Fire mains	3,558	2,594	-	(43,853)	(37,700)
29	345	Services	34,847,537	3,445,784	(239,319)	(710,800)	37,343,202
30	346	Meters	8,500,594	1,266,644	(523,851)	(452,864)	8,790,523
31	347	Meter installations	1,336,607	862,354	(1,425)	(1,561)	2,195,975
32	348	Hydrants	8,367,792	534,040	(141,518)	(110,076)	8,650,238
33	349	Other transmission and distribution plant	147,719	2,949	-	-	150,669
34		Total trans. and distribution plant	149,458,270	12,336,728	(1,333,646)	(2,185,300)	158,276,053
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	2,588,328	346,053	(2,795)	564	2,932,150
38	372	Office furniture and equipment	7,860,261	514,092	(167,114)	(633)	8,206,606
39	373	Transportation equipment	2,159,164	51,060	(184,663)	7,100	2,032,660
40	374	Stores equipment	12,086	357	-	-	12,443
41	375	Laboratory equipment	327,768	12,189	-	-	339,957
42	376	Communication equipment	9,638,830	1,621,278	(9,415)	(9,840)	11,240,851
43	377	Power operated equipment	1,181,244	61,407	(15,606)	(481)	1,226,564
44	378	Tools, shop and garage equipment	1,260,638	98,007	(8,218)	(403)	1,350,024
45	379	Other general plant	500,603	68,915	(9,042)	360	560,836
46	390	Other tangible property	2,510,150	885,377	(125)	-	3,395,402
47	391	Water plant purchased	-	-	-	-	-
48		Total general plant	28,039,072	3,658,733	(396,979)	(3,334)	31,297,492
49		Total	246,202,505	22,085,868	(2,639,840)	(2,582,773)	263,065,761

**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1		None					
2							
3							
4							
5							
6							
7		Total <sup>1</sup>		0			

<sup>1</sup> The total should agree with the balance at the end of the year in Account 111 on page 5.

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9	Total	0

**SCHEDULE A-6**  
**Account 113 - Sinking Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None					
2						
3						
4						
5						
6						
7						
8						
9	Total					0



**SCHEDULE A-7**  
**Account 114 - Miscellaneous Special Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None					
2						
3						
4						
5						
6						
7						
8						
9	Totals	0				0

**SCHEDULE A-8**  
**Account 121 - Special Deposits**

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	City of Chula Vista	Utility Permits	150
2	Air Commercial Real Estate Assoc.	CA -Corp Office Security Deposit	26,280
3	FPA Country Club Associates	Monterey County Club Gate Center Security Deposit	35,000
4	Selvin Commerical Properties	Village Office Lease	15,913
5	City of Citrus Heights	Encroachment Permit	531
6	Totals		77,874

**SCHEDULE A-9**  
**Account 124 - Notes Receivable**

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1	None						
2							
3							
4							
5							
6	Totals			0			

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	American Water Capital Corporation	15,900,624			
2	American Water Works -AWK	16,827			
3	American Water Resources -AWR	1,617			
4					
5					
6	Total	15,919,068			

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Line No.	Item (a)	Amount (b)
1	Prepaid Taxes	503,685
2	Prepaid Insurance	16,751
3	Prepaid Other	844,690
4		
5		
6	Total	1,365,126

**SCHEDULE A-12**  
**Account 133 - Other Current and Accrued Assets**

Line No.	Item (a)	Amount (b)
1	Accrued Utility Revenues	7,784,996
2	Deferred Vacation Pay	479,381
3	Current State Deferred Tax	463,569
4	Current Federal Deferred Tax	1,673,149
5		
6		
	Total	10,401,096

### SCHEDULE A-13

#### Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Allstate Life Ins - 9.71%	6,000,000	101,992	1/1/2003	6/1/2020	55,144		5,856	49,288
2	Allstate Life Ins-9.22%	10,000,000	104,754	1/1/2003	6/1/2021	59,250		5,688	53,562
3	American United Life Ins-6.76%	10,000,000	50,953	12/1/2002	12/1/2023	31,465		2,436	29,029
4	Safkeid & Co - 6.76%	10,000,000	56,021	12/1/2002	12/1/2033	41,525		1,812	39,713
5	Slate Life & American United Ins-7.33%	10,000,000	255,110	12/1/2002	5/1/2026	167,644		10,933	156,711
6	American Water Capital Corp - 5.52%	10,000,000	40,691	12/21/2006	12/21/2016	24,415		4,069	20,346
7	American Water Capital Corp - 5.62%	52,300,000	176,610	12/21/2006	12/21/2018	117,740		14,718	103,023
8	American Water Capital Corp - 5.77%	75,700,000	267,484	12/21/2006	12/21/2021	196,156		17,832	178,324
9	American Water Capital Corp- 5.38%	24,000,000	103,332	12/21/2006	12/21/2013	44,285		14,762	29,524
10	American Water Capital Corp- 10%	35,000,000	1,415,996	11/23/2008	12/1/2038	1,317,662		47,200	1,270,462
11	American Water Capital Corp- 5.25%	35,000,000	713,069	8/18/2010	8/1/1940	701,228		21,832	679,397
12									
13									
14									
15									
16									
17									
18	<b>Totals</b>	278,000,000	3,286,012			2,756,516		147,138	2,609,378

**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4	Total					0

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
1	See Addendum	192,758,293
2		
3		
4		
5		
6	Total	192,758,293

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	0

**SCHEDULE A-17**  
**Account 151- Capital Stock Expense**

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	0

California-American Water Company  
Addendum to Schedule A-15  
12/31/2011

ACCOUNT NO. 146 - OTHER DEFERRED DEBITS

ITEMS	BALANCE
RWIP - Cost of Removal	663,997
Reg Asset-AFUDC-Eq-CWIP	5,786
Reg Asset-AFUDC-Equity	571,755
Reg Asset- Plt Flow	0
Reg Asset-Other	(289,322)
Reg Asset-St Flow Through	0
Reg Asset-Accum Amortization	(314,117)
Programmed Maintance-Tank Painting	4,872,113
Deferred Service Company Pension	(270,931)
Deferred OPEB	742,084
Deferred Pension	3,809,686
FAS 112 Costs	116,573
Depreciation Study	34,578
Enviromental Remediation Study-NOAA	9,187,407
MPWMD User Fee	5,471,449
Operational Energy Efficiency Program	749,223
Cease & Desist Order Memo Account	4,827,387
Santa Rosa Groundwater	72,526
DSIC Surcharges	243,845
Low Income Program	707,802
Interim Rates	4,740,830
Water Revenue Adjustment Mechanism (WRAM)	1,233,945
San Clemente Dam	22,889,898
Los Angeles Conservation Charges	111,908
Engineering Studies	0
Monterey District Conservation Balancing Account	46,957
Purchase Wtr & Power, Credit Card Memorandum Acct and Pension	35,227,845
Carmel River Dam	(19,342)
Coastal Water Project	24,425,350
Seaside Groundwater Basin	670,872
Endangered Species Act (ESA)	2,360,776
Phase 1 ASR Project	767
Patton Well	22,597
Other Reg Asset	5,899,590
Citizens Acquistion Purchase Premium-Net of Amortization	55,240,427
Preliminary Costs of Financing	47,689
Deferred Rate Proceedings	2,397,169
Low Income Customer Data	13,352
Other Long Term Asset	6,245,822
 Total	 <u><u>192,758,293</u></u>

**SCHEDULE A-18**  
**Accounts 200 and 201- Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Total Par Value <sup>2</sup> Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	2,000,000	0	619,136	92,477,914		0
2							
3							
4							
5							
6	Totals	2,000,000	0	619,136	92,477,914	0	0

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

**SCHEDULE A-18a**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
1	American Water Works Co, Inc	619,136	None	0
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	619,136	Total number of shares	0

**SCHEDULE A-19**  
**Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance End of Year (b)
1	None	0
2		
3		
4		
5		
6		
7		
8		
9	Total	0

**SCHEDULE A-20**  
**Account 270 - Capital Surplus (For use by Corporations only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	105,359,076
2	<b>CREDITS (Give nature of each credit and state account charged)</b>	
	Employee Stock Purchase Program	18,946
3	Equity Infusion	45,000,000
	Restricted Stock Units & Options	152,664
5	Total credits	45,171,610
6	<b>DEBITS (Give nature of each debit and state account credited)</b>	
8	N/A	-
10	Total debits	-
11	Balance end of year	150,530,686

**SCHEDULE A-21**  
**Account 271 - Earned Surplus (For use by Corporations only)**

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	29,347,332
2		<b>CREDITS</b>	
3	400	Credit balance transferred from income account	9,388,908
4	401	Change in Monterey Wastewater Retained Earnings	(1,168,476)
5			
6		Total credits	8,220,431
7		<b>DEBITS</b>	
8	410	Debit balance transferred from income account	(30,194)
9	411	Dividend appropriations-preferred stock	-
10	412	Dividend appropriations-Common stock	6,835,261
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous credits to surplus (detail)	-
13			
14		Total debits	6,805,068
15		Balance end of year	30,762,695

**SCHEDULE A-22**  
**Account 204 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	Schedule
4	Additional investments during year	Not Applicable
5	Other credits (detail)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	
14	Balance end of year	

**SCHEDULE A-23**  
**Account 205 - Undistributed Profits**  
**of Proprietorship or Partnership**  
(The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	Schedule
4	Other credits (detail)	Not Applicable
5		
6	Total credits	
7	<b>DEBITS</b>	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (detail)	
11		
12		
13	Total debits	
14	Balance end of year	



**SCHEDULE A-24**  
**Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	General Mortgage Bonds	1/1/2003	6/1/2020	6,000,000	6,000,000	9.71%	0	101,992	582,600	582,600
2	General Mortgage Bonds	1/1/2003	6/1/2021	10,000,000	10,000,000	9.22%	0	104,754	922,000	922,000
3	General Mortgage Bonds	12/1/2002	12/1/2023	10,000,000	10,000,000	6.76%	0	50,953	648,772	676,000
4	General Mortgage Bonds	12/1/2002	12/1/2033	10,000,000	10,000,000	6.76%	0	56,021	676,000	676,000
5	General Mortgage Bonds	12/1/2002	5/1/2026	10,000,000	10,000,000	7.33%	0	255,110	733,000	733,000
6	Notes Payable to Affiliate	12/21/2006	12/21/2016	10,000,000	10,000,000	5.52%	0	40,691	552,000	552,000
7	Notes Payable to Affiliate	12/21/2006	12/21/2018	52,300,000	52,300,000	5.62%	0	176,610	2,939,260	2,939,260
8	Notes Payable to Affiliate	12/21/2006	12/21/2021	75,700,000	75,700,000	5.77%	0	267,484	4,367,890	4,367,890
9	Notes Payable to Affiliate	12/21/2006	12/21/2013	24,000,000	24,000,000	5.39%	0	103,332	1,293,600	1,293,600
10	Notes Payable to Affiliate	11/23/2008	12/31/2038	35,000,000	35,000,000	10.00%	0	1,415,996	3,500,000	3,500,000
11	Notes Payable to Affiliate	8/18/2010	8/1/2040	35,000,000	35,000,000	5.25%	0	713,069	1,837,317	1,750,547
12	Reclass of Interest for TIRBA								(1,188,664)	
13										
14										
15										
16										
17										
18	Totals			278,000,000	278,000,000			3,286,012	16,863,775	17,992,897

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

**CLASS A WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:  
 Name: NONE (account closed in 2009)  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_
  
2. Total surcharge collected from customers during the 12 month reporting period: \$ \_\_\_\_\_
  
3. Summary of the trust bank account activities showing:
 

Balance at beginning of year	\$ 0
Deposits during the year	\$ 0
Withdrawals made for loan payments	\$ 0
Other withdrawals from this account	\$ 0
Balance at end of year	\$ 0
  
4. Account information:  
 Bank Name: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_
  
5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2	None				
3					
4					
5	Total	0			

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2	None							
3								
4								
5								
6								
7								
8	Total				0			

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1					
2	None				
3					
4					
5	Total				

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	American Water Capital Corporation	None	None	15,640,848	N/A	0	0
2							
3							
4							
5							
6							
7	Total			15,640,848			

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	American Water Works Service Company	471,063	0	0	0
2	New Mexico American Water	-	0	0	0
3	Arizona American Water	-	0	0	0
4	Hawaii American Water	-	0	0	0
5	American Water Capital Corporation	(1,157)	0	0	0
6	American Water Works subsidiaries	662,392	0	0	0
7	Total	1,132,298	0	0	0

**SCHEDULE A-30**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance End of Year (b)
1	Accrued Vacation	479,381
2	Accrued Purchase Water	3,237,415
3	Accrued Purchase Power	440,524
4	Accrued Legal	38,056
5	Accrued Wages	324,983
6	Accrued Waste Disposal	66,839
7	Accrued Retire Medical	27,500
8	Accrued DCP Contribution	28,029
9	Accrued Bank Fees	10,758
10	Accrued Severance	54,000
11	Accrued Payroll Withholding & Taxes	75,490
12	Accrued Employee 401K Match	18,283
13	Unclaimed Credits	43,724
14	Unbilled Items	93,302
15	Unbilled Stock	29,544
16	Unbilled Stock-E System	37,137
17	Collection For Others	0
18	Collection For Other-Gross Recorded Tax	1,436,372
19	Collection For Other-Municipal Tax	680,071
20	Collection for Others-Customer Wtr Line Protection-AWR	1,413
21	Incentive Plan Cash Annual	1,902,977
22	Accrued Litigation	28,433
23	Unclaimed Extension Deposit Refunds	94,812
24	NOAA Short Term	1,100,000
25	Other Current Liability Analyzed	796,830
26	Outstanding Checks Payable	5,138
27		
28		
27	Total	11,051,011

**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the tax was levied was charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	1,480	-	3,542,801	3,545,508	-	(1,227)	-
2	Taxes on real and personal property	-	759,166	439,869	331,906	(147,417)	-	503,685
3	State corporation franchise tax	88,110	-	(217,169)	93,818	316,694	-	-
4	State unemployment insurance tax	-	-	130,278	130,278	-	-	-
5	Other state and local taxes	526,198	-	67,149	236,553	(316,694)	-	-
6	Federal unemployment insurance tax	269	-	16,861	18,930	-	-	-
7	Fed. ins. contr. act (old age retire.)	137,683	-	1,620,448	1,646,115	-	-	-
8	Other federal taxes current deferred	102,758	-	-	(4,978,261)	(4,976,259)	-	-
9	Federal income taxes	(173,881)	-	(3,217,588)	(2,190,100)	2,867,425	-	-
10	State income taxes	(347,701)	-	(80,901)	785,563	1,214,164	(0)	-
11	State income taxes current deferred	28,470	-	-	-	555	-	-
12	Deferred Taxes	-	-	9,642,338	-	(9,642,338)	-	-
13								
14								
15	Total	383,387	759,166	11,943,887	(381,790)	(10,683,870)	2,044,548	503,885

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		18,842,132
2	Additions during year		93,369
3	Subtotal - Beginning balance plus additions during year		18,935,501
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis	551,464	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		551,464
10	Transfers to Acct 265 - Contributions In Aid of Construction		
11	Due to expiration of contracts	1,730,948	
12	Due to present worth discount		
13	Total transfers to Acct. 265		1,730,948
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges during year		
16	Balance end of year		16,653,089

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

**SCHEDULE A-33**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance End of Year (b)
1	See Addendum	52,862,065
2		
3		
4		
5		
6	Total	52,862,065

**SCHEDULE A-34**  
**Accounts 254 to 258, Inclusive - Miscellaneous Reserves**

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	677,699	Reserve Bad Debt	223,204	775	217,887	672,381
2	255						-
3	256						-
4	257						-
5	258	881,509	Misc Operating Reserve		704,799	414,677	1,296,186
6	258	-	FIN 48 Reserve		242	1,622,189	1,622,189
7	Total	1,559,207		223,204		2,254,753	3,590,756

**California-American Water Company**  
**Addendum to Schedule A-33**

**ACCOUNT NO. 242 - OTHER DEFERRED CREDITS**

ITEMS	BALANCE
Def FIT-Other	(40,278,484)
Def SIT-Other	(2,739,699)
Unamortized ITC - 10%	(640,406)
Unamortized ITC - 6%	(209,966)
Reg Liab-Exc Def FIT	(243,741)
Reg Liab-Deficit Def FIT	38,757
Reg Liab-Exc Def Depr SIT	(6,004)
Reg Liab-ITC Gross-Up 10%	(319,066)
Reg Liab-ITC Gross-Up 6%	(103,410)
Conservation Surcharge	2,216
CA-Aerojet Project	0
MTBE Settlement	(4,140,398)
DCA-Accr Pension Def Benefi	3,489,767
DCA-Accr OPEB	(407,985)
DCA-Accr OPEB Med Subsidy	(306,223)
DCA-Accr Revenue Other	0
DCA-Conservation Surcharge	(423,259)
DCA-FAS 112 Costs	(116,573)
Accr Div Equivalents	(16,827)
DCA-Def Rev CIAC	4,187
DCA-Def Rev CIAC FIT/SIT	(603,526)
DCA-Def Rev CIAC SIT	(238)
DCA-Tax Gross-Up AIC	(184,200)
DCA-Tax Gross-Up AIC FIT/SI	(828,653)
DCA-Tax Gross-Up AIC SIT	(5,870)
DCA-Other	0
CA-LT NOAA Settlement	(4,400,000)
DCN-Adv Pay & Dep Othe	(422,464)
<b>Total Other Deferred Credits</b>	<b>(52,862,065)</b>



**SCHEDULE A-35**  
**Account 266 - Contributions In Aid of Construction**

Instructions for Preparation of Schedule of Contributions in Aid of Construction:

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Property in Service After Dec. 31, 1954	Non-Depreciable (d)		
			Depreciable (c)			
1	Balance beginning of year	55,677,261	55,441,998	235,263		
2	Add: Credits to account during year					
3	Contributions received during year	4,872,764	4,872,764			
4	Other credits*	0	0			
5	Total credits	4,872,764	4,872,764			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	1,459,096	1,459,096			
8	Nondepreciable donated property retired	0	0			
9	Other debits*	0	0			
10	Total debits	1,459,096	1,459,096			
11	Balance end of year	59,090,929	58,855,666	235,263		

\*Indicate nature of these items and show the accounts affected by the contra entries.

**SCHEDULE B-1**  
**Account 501 - 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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	112,468,860	105,656,278	6,812,582
4		601.2 Industrial sales	3,319,556	2,908,402	411,154
5		601.3 Sales to public authorities	8,796,604	8,680,987	115,618
6		Sub-total	124,585,020	117,245,667	7,339,353
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	11,113,580	12,615,017	(1,501,437)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	11,113,580	12,615,017	(1,501,437)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	2,311,816	1,670,731	641,086
17	605	Public fire protection service	(0)	(61)	61
18	606	Sales to other water utilities for resale	5,313	97,617	(92,305)
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	415,611	361,610	54,001
22		Sub-total	2,732,740	2,129,897	602,843
23		Total water service revenues	138,431,340	131,990,581	6,440,759
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,321,378	2,546,045	(224,667)
26	612	Rent from water property	99,214	96,952	2,262
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	16,697,947	20,533,557	(3,835,610)
29		Total other water revenues	19,118,539	23,176,554	(4,058,015)
30	501	Total operating revenues	157,549,879	155,167,135	2,382,744

**SCHEDULE B-1a**  
**Operating Revenues Apportioned to Cities and Towns**

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	None
32		
33		
34		
35	Operations within incorporated territory	None
36	City or town of	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44		

<sup>1</sup> Should be segregated to operating districts.

## 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

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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		87	85	2
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		200,662	184,849	15,813
6	703	Miscellaneous expenses	A			873,847	684,845	189,002
7	704	Purchased water	A	B	C	34,217,045	34,321,922	(104,877)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		37,943	36,901	1,042
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		9,834	28,934	(19,100)
12	708	Maintenance of collect and impound reservoirs	A			32,778	32,673	105
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			83	-	83
15	710	Maintenance of springs and tunnels	A			745	-	745
16	711	Maintenance of wells	A			8,050	25,635	(17,584)
17	712	Maintenance of supply mains	A			-	97	(97)
18	713	Maintenance of other source of supply plant	A	B		401,484	159,977	241,507
19		Total source of supply expense				35,782,558	35,475,917	306,642
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		9,689	9,181	508
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		1,164,016	1,083,501	80,514
28	725	Miscellaneous expenses	A			107,011	132,665	(25,654)
29	726	Fuel or power purchased for pumping	A	B	C	6,721,952	6,709,978	11,974
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		67,375	43,480	23,895
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		117,291	108,099	9,192
34	731	Maintenance of power production equipment	A	B		193,991	137,575	56,416
35	732	Maintenance of pumping equipment	A	B		-	-	-
36	733	Maintenance of other pumping plant	A	B		1,365,854	1,180,181	185,673
37		Total pumping expenses				9,747,179	9,404,660	342,519

**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

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			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		3,320	3,911	(591)
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			1,439,353	1,532,375	(93,021)
43	743	Miscellaneous expenses	A	B		758,402	808,630	(50,228)
44	744	Chemicals and filtering materials	A	B		824,275	973,842	(149,568)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		284	775	(491)
47	746	Maintenance of structures and equipment			C	-	-	-
48	747	Maintenance of structures and improvements	A	B		-	292	(292)
49	748	Maintenance of water treatment equipment	A	B		526,556	857,778	(331,221)
50		Total water treatment expenses				3,552,191	4,177,603	(625,412)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		616,007	733,968	(117,961)
54	751	Operation supervision, labor and expenses			C	-	-	-
55	752	Storage facilities expenses	A			77,087	66,162	10,925
56	752	Operation labor and expenses		B		-	-	-
57	753	Transmission and distribution lines expenses	A			15,928	8,472	7,456
58	754	Meter expenses	A			340,391	185,157	155,234
59	755	Customer installations expenses	A			469,678	451,807	17,871
60	756	Miscellaneous expenses	A			693,559	687,536	6,023
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		32,032	32,343	(311)
63	758	Maintenance of structures and plant			C	-	-	-
64	759	Maintenance of structures and improvements	A	B		1,425	-	1,425
65	760	Maintenance of reservoirs and tanks	A	B		49,222	54,256	(5,034)
66	761	Maintenance of trans. and distribution mains	A			1,348,687	1,402,084	(53,397)
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			1,701,605	1,624,065	77,540
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			225,522	245,902	(20,381)
72	765	Maintenance of hydrants	A			122,218	40,198	82,020
73	766	Maintenance of miscellaneous plant	A			1,756,808	1,384,830	371,978
74		Total transmission and distribution expenses				7,450,168	6,916,782	533,386

**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

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			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		28,049	36,222	(8,173)
78	771	Superv., meter read., other customer acct expenses			C	-	-	-
79	772	Meter reading expenses	A	B		815,726	845,243	(29,516)
80	773	Customer records and collection expenses	A			811,911	911,594	(99,683)
81	773	Customer records and accounts expenses		B		-	-	-
82	774	Miscellaneous customer accounts expenses	A			88,535	77,984	10,551
83	775	Uncollectible accounts	A	B	C	-	154	(154)
84		Total customer account expenses				1,744,220	1,871,196	(126,975)
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B		-	-	-
88	781	Sales expenses			C	-	-	-
89	782	Demonstrating and selling expenses	A			-	-	-
90	783	Advertising expenses	A			-	-	-
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			-	-	-
93		Total sales expenses				-	-	-
94		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
95		<b>Operation</b>						
96	791	Administrative and general salaries	A	B	C	3,872,205	3,845,150	27,055
97	792	Office supplies and other expenses	A	B	C	102,021	136,513	(34,492)
98	793	Property insurance	A			12,535	21,148	(8,613)
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			13,000	(44,806)	57,806
101	795	Employees' pensions and benefits	A	B	C	3,080,711	741,514	2,339,197
102	796	Franchise requirements	A	B	C	-	-	-
103	797	Regulatory commission expenses	A	B	C	2,235,651	2,024,853	210,797
104	798	Outside services employed	A			936,005	1,006,626	(70,620)
105	798	Miscellaneous other general expenses		B		-	-	-
106	798	Miscellaneous other general operation expenses			C	-	-	-
107	799	Miscellaneous general expenses	A			5,966,424	7,180,619	(1,214,196)
108		<b>Maintenance</b>						
109	805	Maintenance of general plant	A	B	C	182,062	125,542	56,520
110		Total administrative and general expenses				16,400,614	15,037,159	1,363,455
111		<b>VIII. MISCELLANEOUS</b>						
112	811	Rents	A	B	C	848,495	853,018	(4,523)
113	812	Administrative expenses transferred - Cr.	A	B	C	26,003,188	27,885,009	(1,881,820)
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
115		Total miscellaneous				26,851,683	28,738,027	(1,886,344)
116		Total operating expenses				101,528,613	101,621,343	(92,730)

**SCHEDULE B-3**  
**Account 506 - Property Losses Chargeable to Operations**

Line No.	Description (a)	Amount
1	Property Loss on Chargeable Operations	159
2		
3		
4		
5		
6		
7		
8	Total	159

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				Capitalized (Omit Account) (f)
		Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account —) (e)		
1	3,982,670	3,739,077		243,593		
2	(217,169)	(216,936)		(233)		
3	130,278	106,334			23,944	
4	67,149	51,288		15,861		
5	16,661	13,557			3,103	
6	1,620,448	1,277,193			343,255	
7						
8	(3,217,588)	(3,504,058)		286,470		
9	(80,901)	(160,272)		79,370		
10	9,642,338	9,642,338				
11						
12						
13						
14	Totals	11,943,887	10,948,523	625,062	370,302	

## SCHEDULE B-5

### Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
  
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
  
3. Show taxable year if other than calendar year from----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15 .....	
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	<b>Federal Tax Return not yet Completed-See Attached Form 7004</b>	
7		
8		
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16		
17		
18		
19		
20		
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25		
26		
27		
28		
29		
30	Federal tax net income .....	
31	Computation of tax:	
32		
33		
34		
35	Tax per return	

Application for Automatic Extension of Time To File Certain  
 Business Income Tax, Information, and Other Returns

OMB No 1545-0033

Name: **American Water Works Company, Inc & Subs** Identification number: **51-0063696**

Print or Type: **PO Box 5600, ATTN: Income Tax**

City, State, and ZIP code (If a foreign address, state city, province or state, and country before the country's practice for opening post office):  
**Cherry Hill, NJ 08003**

Note: File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

**Part I Automatic 6-Month Extension**

1a. Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 990	31	Form 1041 (trust)	05

**Part II Automatic 6-Month Extension**

b. Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-CSD	01	Form 1120-ND (section 4851 taxes)	26
Form 706-BSIT	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REF	23
Form 1041-OFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	28
Form 1068	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	14	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSS	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	34
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application. See Statement 1.

**Part III All Filers Must Complete This Part**

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6011-5, check here

5 a. The application is for calendar year 20... or tax year beginning... and ending...

b. Short tax year. If this tax year is less than 12 months, check the reason:  
 Initial return  Final return  Change in accounting period  Consolidated return to be filed

6 Tentative total tax: **6** NONE

7 Total payments and credits (see instructions): **7** NONE

8 Balance due. Subtract line 7 from line 6 (see instructions): **8** NONE

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COMPANIES TO BE INCLUDED IN THE CONSOLIDATED FEDERAL INCOME TAX RETURN  
 OF AMERICAN WATER WORKS COMPANY, INC. AND AFFILIATED SUBSIDIARIES  
 YEAR - 03/01/11-02/28/11

COMPANY	Employer Identification Number
1 AART, Inc.	23-3254178
2 ACUS Corporation	74-1032504
3 American Lake Water Company	08-1398171
4 American Water Capital Corp	20-3732448
5 American Water Engineering, Inc	70-0554201
6 American Water Enterprises Holding, Inc.	70-0593307
7 American Water Enterprises, Inc.	22-3105409
8 American Water Insurants Operations, Inc.	74-2177747
9 American Water Industrials, Inc.	76-0656917
10 American Water Operations and Maintenance, Inc.	60-0193919
11 American Water Resources, Inc.	54-0912223
12 American Water Resources Holdings, Inc.	27-5107201
13 American Water Resources of Texas, Inc.	27-5107457
14 American Water Services CDM, Inc.	91-1745321
15 American Water USA, Inc.	60-0183270
16 American Water Works Company, Inc.	51-0063696
17 American Water Works Service Company, Inc.	23-1403324
18 Applied Wastewater Services, Inc.	22-2711320
19 Applied Water Management of Delaware, Inc.	20-1523645
20 Applied Water Management, Inc.	22-3304709
21 Arizona-American Water Company	85-0562540
22 AW Technologies Incorporated	45-3808307
23 Bluefield Valley Water Works Company	66-6022468
24 Califormer-American Water Company	51-0104148
25 Edison Properties LLC	22-3191018
26 Edison Water Company	22-3192298
27 Environmental Management Corporation	43-2205210
28 Florida-American Water Company	59-0106607
29 Hydro-Tennessee, Inc.	95-3870533
30 Illinois-American Water Company	51-0105484
31 Indiana-American Water, Inc.	33-0836102
32 Iowa-American Water Company	42-0733216
33 Kentucky-American Water Company	61-0485002
34 Lasani CDM Properties Corporation	20-1022654
35 Liberty Water Company	22-3304709
36 Long Island Water Corporation	11-1515956
37 Maryland-American Water Company	51-0285203
38 Michigan-American Water Company	39-1637784



36 Missouri-American Water Company	44-0578463
40 Mobile Residual Management (USA), Inc.	68-0183794
41 New Jersey-American Water Company, Inc.	22-1546642
42 New Mexico-American Water Company, Inc.	85-0344576
43 Ohio-American Water Company	31-4399120
44 Pennsylvania-American Water Company, Inc.	25-1098099
45 Philo Automated Management Controls, Inc.	04-0165814
46 PWT Waste Solutions, Inc.	03-1047291
47 Rhode Water Services, Inc.	27-0346651
48 Tennessee-American Water Company	03-0658792
49 Texas-American Water Company	20-4368637
50 TWNA, Inc.	09-1549192
51 US30 Holdings, Inc.	20-0893020
52 Utility Management and Equipment, Inc.	22-2429250
53 Virginia-American Water Company	94-0119550
54 West Virginia-American Water Company	55-0307487

Mailing address for all above companies is:  
 PO Box 6000  
 ATTN: Income Tax Department  
 131 Woodcrest Road  
 Cherry Hill, NJ 08003

Statement 1

**SCHEDULE B-6**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Income from NonUtility Operations			-
2				
3				
4				
5	Totals			-

**SCHEDULE B-7**  
**Account 526 - Miscellaneous Nonoperating Revenue**

Line No.	Description (a)	Amount (b)
1	Miscellaneous NonOperating Revenues	1,837,830
2		
3		
4		
5		
6		
7		
8	Totals	1,837,830

**SCHEDULE B-8**  
**Account 527 - Nonoperating Revenue Deductions (Dr.)**

Line No.	Description (a)	Amount (b)
1	NonOperating Revenues Deduction	(494,493)
2		
3		
4		
5	Total	(494,493)

**SCHEDULE B-9**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
1	Various Interest Charges	(30,146)
2		
3		
4	Total	(30,146)

**SCHEDULE B-10**  
**Account 538 - Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
1	Various Miscellaneous Income Deductions	556,212
2		
3		
4		
5	Total	556,212

**SCHEDULE C-1**  
**Engineering and Management Fees and Expenses, etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership	
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? <b>Answer (Yes or No) Yes</b>	
2	Name of each organization or person that was a party to such a contract or agreement <b>American Water Works Service Company</b>	
3	Date of original contract or agreement.	<b>January 1, 1971</b>
4	Date of each supplement or agreement.	<b>September 1, 1989</b>
	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	
5	Amount of compensation paid during the year for supervision or management	Not Applicable
6	To whom paid	Not Applicable
7	Nature of payment (salary, traveling expenses, etc.)	Not Applicable
8	Amounts paid for each class of service	Not Applicable
9	Base for determination of such amounts	Not Applicable
10	Distribution of payments:	
	(a) Charged to operating expenses	12,354,309
	(b) Charged to capital accounts	5,371,338
	(c) Charged to other accounts	-
	Total	17,725,647
11	Distribution of charges to operating expenses by primary accounts.	
	Number and Title of Account	
	<b>Account 798 Outside Services</b>	11,584,923
	<b>Account 799 Miscellaneous Expense</b>	769,386
	Total	12,354,309
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? <b>American Water Service Co. provides operational functions for all American Water Works subsidiaries including California American Water</b>	

**SCHEDULE C-2**  
**Compensation of Individual Proprietor or Partner**

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	N/A		
2			
3			
4			
5			
6	Total		

**SCHEDULE C-3**  
**Employees and Their Compensation**  
 (Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		\$ 276,879
2	Employees - Pumping		\$ 1,418,823
3	Employees - Water treatment		\$ 1,431,179
4	Employees - Transmission and distribution		\$ 4,198,497
5	Employees - Customer account		\$ 1,643,155
6	Employees - Sales		
7	Employees - Administrative		\$ 9,359,956
8	General officers		
9	General office		
10	Totals	303	\$ 18,328,488

**SCHEDULE C-4**  
**Record of Accidents During Year**

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	01/01/11-12/31/11	0	13	0	0	13	0	\$ -	87	74,004
2										
3										
4	Totals	0	13	0	0	13	0	0	87	74,004

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents

## SCHEDULE C-5 Expenditures for Political Purposes

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	Lobbying Expenses	171,553
2	Political Contributions	3,500
3		
4		
5	<b>Total</b>	<b>175,053</b>

## SCHEDULE C-6 Loans to Directors, or Officers, or Shareholders

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	NONE
2	
3	
4	
5	
6	

## SCHEDULE C-7 Bonuses Paid to Executives & Officers

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1	Anthony, Craig E.	42,793
2	Brown, Todd H.	46,101
3	Bruce, Brian K.	52,375
4	Miller, Timothy J.	49,969
5	Linam, Jeffrey T.	66,898
6	Maclean, Robert	131,375
7	Simon II, Edward A.	59,838
8	Soule, Andrew T.	51,193
9	Stephenson, David P.	70,275
10	Thorig, Dennis J.	46,424
11	Tilden, Kevin A.	95,075
12	Leeper, Sarah Elizabeth	5,000
13	Paquette, Gary J.	69,207
14	Svindland, Richard C.	26,136
15	Cerasuolo, Anthony J.	76,610
16	Gleeson, Carrie L.	249,595
17	Girard, Lori W.	35,734
18	Mitch, Maxine	14,433

**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									
2									
3	See each district's support schedule								
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7									
8	See each district's support schedule								
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13	See each district's support schedule								
14									
15									
<b>Purchased Water for Resale</b>									
16	Purchased from								
17	Annual quantities purchased		31,563			(Unit chosen) <sup>2</sup>	ACRE FEET		
18									
19									

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

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	-	44,641,587	Gallons
3	Earth	-	511,260,219	Gallons
4	Wood	-	-	
5	B. Distribution reservoirs			
6	Concrete	22	42,360,000	Gallons
7	Earth	3	3,440,500	
8	Wood	-	-	
9	C. Tanks			
10	Concrete	15	21,787,350	Gallons
11	Metal	3	4,325,000	
12	Wood	3	-	
13	Steel	21	48,654,079	Gallons
14	Totals	67	676,468,735	Gallons

**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	Total								

**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	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	-	66	11,722	-	9,906	163,184	-	199,623	132,325
12	Cast Iron (cement lined)	-	-	27,074	-	103	258,133	-	448,000	115,983
13	Cement - asbestos	-	-	3,397	-	1,528	269,920	2,137	1,747,794	1,663,399
14	Concrete	-	-	-	-	-	41	-	20	954
15	Copper	3,430	42,234	7,072	-	-	-	-	-	-
16	PVC	1,184	1,105	19,234	8,243	5,471	52,929	-	329,083	1,385,382
17	Riveted steel	-	-	104	-	85	48,431	-	17,839	11,994
18	Screw or welded casing	-	-	-	-	-	-	-	10	-
19	Standard screw	1,065	476	11,511	-	-	63	-	310	-
20	Welded steel	-	-	966	513	2,399	137,993	3,606	113,717	83,726
21	Wood	-	-	-	-	-	-	-	-	-
22	Steel (Cement Lined)	-	-	15	-	-	26,171	-	39,572	40,743
23	Other (Brick Arch)	-	-	-	-	-	-	-	-	-
24	Other (Ductile Iron)	-	-	-	-	-	679	-	5,426	10,851
25	Other (Galvanized Pipe)	1,649	2,098	50,594	1,866	2,773	787	-	310	181
26	Other (PVC)	-	-	-	-	-	-	-	-	-
27	Other (unknown)	1,615	3,600	36,469	187	979	55,298	-	85,386	47,140
28	Total	8,943	49,579	168,158	10,829	23,244	1,013,629	5,743	2,987,090	3,492,678

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

Line No.		10	12	14	16	18	Other Sizes (Specify Sizes)			Total All Sizes	
							17 to 22	20 - 36	.5 - .75		unknown
28	Cast Iron	32,402	86,270	560	22,705	2,496	-	1,778	-	663,037	
29	Cast Iron (cement lined)	200	32,924	822	19,635	6,480	-	13,560	388	923,302	
30	Cement - asbestos	602,458	270,680	24,985	70,382	2,750	-	3,400	-	4,662,828	
31	Concrete	1,261	848	2,050	-	295	-	2,215	-	7,684	
32	Copper	-	-	-	-	-	-	-	-	52,736	
33	PVC	149,825	420,162	133	52,759	-	202	10,882	-	2,436,594	
34	Riveted steel	45	8,679	1,167	238	1,049	-	35,178	-	124,809	
35	Screw or welded casing	-	-	-	-	-	-	-	-	10	
36	Standard screw	-	-	-	-	-	-	-	-	13,425	
37	Welded steel	48,558	114,451	18,581	45,410	17,605	19,729	30,545	-	637,799	
38	Wood	-	-	-	-	-	-	-	-	-	
39	Other (Brick Arch)	-	-	-	-	-	-	341	-	341	
40	Other (Ductile Iron)	2,530	27,441	281	53,884	1,145	-	143,327	-	245,564	
41	Other (Galvanized Pipe)	100	-	-	-	-	-	-	-	60,378	
42	Other (Steel -cement lined)	20,861	40,557	1,552	11,408	9,049	-	26,691	-	216,619	
43	Other (unknown)	32	10,497	57	453	108	-	39,691	614	282,126	
44	Total	858,270	1,012,509	50,188	276,874	40,977	19,931	307,608	614	388	10,327,252

**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	94,602	136,386	20,507	14,889
Commercial	49,981	14,528	-	-
Industrial	235	236	-	-
Public authorities	1,474	1,502	2	2
Irrigation	66	66	-	-
Other (specify)	250	514	-	-
Subtotal	146,608	153,232	20,509	14,891
Private fire connections	-	-	3,312	3,428
Public fire hydrants	-	-	13,908	14,724
<b>Total</b>	<b>146,608</b>	<b>153,232</b>	<b>37,729</b>	<b>33,043</b>

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

Size	Meters	Services
5/8 x 3/4"-in.	128,224	-
3/4" -in.	1,005	85,583
1" -in.	20,326	77,514
1 1/2" -in.	3,978	3,769
2" -in.	5,579	9,333
3" -in.	243	196
4" -in.	238	2,736
6" -in.	90	7,687
8" -in.	36	465
10" -in.	1	19
12" -in.	-	18
Other	13	242
<b>Total</b>	<b>159,733</b>	<b>187,562</b>

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed</b>	
in Section VI of General Order No. 103:	
1. New, after being received . . . . .	14
2. Used, before repair . . . . .	501
3. Used, after repair . . . . .	1
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	115,317
2. More than 10, but less than 15 . . . . .	32,315
3. More than 15 years . . . . .	8,253



## SCHEDULE D-7

### Water delivered to Metered Customers by Months and Years in 1000 Gallons (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December			
Commercial	1,440,052	1,303,286	1,402,520	1,376,024	1,829,045	2,139,309	2,308,653								11,798,889
Industrial	69,283	43,278	61,713	75,257	52,450	80,905	58,250								441,136
Public authorities	66,670	55,009	58,657	61,590	125,075	226,075	215,364								808,440
Irrigation	(247)	7,929	3,898	9,629	2,139	19,922	939								44,209
Other (Metered Priv Fire/Resale)	1,633	2,174	9,157	6,349	9,958	14,476	15,842								59,589
<b>Total</b>	<b>1,577,391</b>	<b>1,411,676</b>	<b>1,535,945</b>	<b>1,528,849</b>	<b>2,018,667</b>	<b>2,480,687</b>	<b>2,599,048</b>								<b>13,152,263</b>
Classification of Service	During Current Year												Total		
	August	September	October	November	December	Subtotal	Total	Prior Year							
Commercial	2,921,944	2,468,855	2,618,903	1,859,904	1,794,530	11,664,136	23,463,025	22,721,810							
Industrial	88,964	55,999	84,421	42,941	66,606	338,931	780,067	797,550							
Public authorities	311,347	246,471	281,868	140,366	77,743	1,057,795	1,866,235	2,174,760							
Irrigation	29,697	3,290	25,336	210	2,649	61,182	105,391	107,728							
Other (Metered Priv Fire/Resale)	21,416	7,685	25,059	(3,953)	3,465	53,672	113,261	110,495							
<b>Total</b>	<b>3,373,368</b>	<b>2,782,300</b>	<b>3,035,587</b>	<b>2,039,468</b>	<b>1,944,993</b>	<b>13,175,716</b>	<b>26,327,979</b>	<b>25,912,342</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 N/A

Total population served 566,118

**SCHEDULE D-8**  
**Status With State Board of Public Health**

See each District for Schedule D-8.

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
2	Are you having routine laboratory tests made of water served to your consumers?
3	Do you have a permit from the State Board of Public Health for operation of your water system?
4	Date of permit:
5	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?
7	If so, on what date?

**SCHEDULE D-9**  
**Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

None

**SCHEDULE E-1  
Balancing and Memorandum Accounts**

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Deferred OPEB and Pension	D10-06-038	3,201,394		4,829,982	10,163			8,041,538
2	Depreciation Study		32,653		1,925				34,578
3	Monterey NOAA Settlement	D06-11-050	10,841,906	(1,467,742)		13,154			9,187,407
4	Monterey MPWMD User Fee	D09-07-021	4,487,126		884,324				5,471,449
5	Operational Efficiency Program	D10-04-030	1,091,725		(342,502)				749,223
6	Cease and Desist Order	Res W4824	1,011,717		3,815,870				4,827,387
7	Larkfield Santa Rosa Groundwater	A04-04-041	72,373			153			72,526
8	LA DSIC surcharge	Res W4734-2	(195,570)	700,745		(88)	(261,245)		243,845
9	Low Income Program	D06-11-052 AL659	497,852	(137,908)		1,278	347,022		708,044
10	LA Interim Rates	AL651	1,509,532	(938,212)		3,264			578,584
11	Larkfield Interim True Up	D08-05-018	(7,406)			(16)			(7,421)
12	Monterey Interim Rates	D09-07-021	5,841,144	(1,681,823)		10,499			3,970,020
13	Sacramento Interim True Up	D08-05-018	205,482			434			205,917
14	Village Interim Rates	AL737	(4,260)			(8)			(4,268)
15	Monterey WRAM	AL645	1,231,640			2,308			1,233,945
16	Monterey San Clemente Dam Proj	D06-11-050	16,723,476		4,168,421				22,898,898
17	LA Conservation Surcharge	D08-11-026	109,170		2,503	236			111,908
18	Comprehensive Planning Studies	A08-01-023	(557,588)		556,543	1,045			
19	Monterey Expense Balancing Account	D08-11-050	48,858			99			49,957
20	Coronado WRAM/MCBA	D06-04-037	1,575,112	1,425,379		4,840			3,005,330
21	LA WRAM/MCBA	D06-04-037	2,472,261	379,500		6,736			2,858,496
22	Larkfield WRAM/MCBA	D06-04-037	540,373	556,286		1,733			1,098,392
23	Monterey WRAM/MCBA	D06-04-037	11,788,491	13,151,414		37,335			24,977,240
24	Monterey-Ambler WRAM/MCBA	D09-07-021	257,927	175,616		721			434,263
25	Village WRAM/MCBA	D06-04-037	718,535	1,324,776		3,578			2,046,889
26	Coronado Credit Card Payments	AL640A	(48,975)			(174)		(19,617)	(66,766)
27	LA Credit Card Payments	AL640A	(49,515)			(176)		(21,605)	(71,296)
28	Larkfield Credit Card Payments	AL640A	(4,368)			(12)		(2,830)	(7,209)
29	Monterey Credit Card Payments	AL640A	(79,877)			(293)		(29,544)	(109,713)
30	Sacramento Credit Card Payments	AL640A	(129,818)			(337)		(68,568)	(188,824)
31	Village Credit Card Payments	AL640A	(34,862)			(158)		(15,177)	(49,988)
32	Coronado Purchase Water BA	AL623	392,918			831			393,749
33	LA Purchase Water & Power BA	AL624	1,233,065			2,609			1,235,675
34	Larkfield Purchase Wtr & Pwr BA	AL627	70,607			149			70,756
35	Monterey Purchased Power BA	AL625	(534,788)			(1,130)			(535,928)
36	Sacramento Purchase Wtr & Pwr BA	AL648	1,352,853		112,026	33			1,464,912
37	Village Purchase Water & Pwr BA	AL623	1,161,682			2,453			1,184,136
38	Conservation Order Instituting Investigation Memo Acct	AL 838	172,144			364			172,508
39	NRW	D09-07-021	(407,451)	(483,127)					(890,578)
40	Monterey Pension Surcharge	D06-11-050	280,816			551			281,197
41	Monterey Carmel River Dam Abandon Proj	D06-11-050	(19,268)						(19,268)
42	Monterey Coastal Water Project-Pre2005	D06-11-050	11,519,325	5,425,372		169,831	(3,302,554)		13,811,973
43	Monterey Coastal Water Project-Pre2007	D06-11-050	16,564,769	(5,425,372)		300,180	167,898		10,807,449
44	Monterey Seaside Groundwater Basin	AL644	1,459,693		(794,073)	5,252			670,872
45	Monterey Endangered Species Act Memo Acct	D06-11-050	1,958,721			397,429	4,626		2,360,776
46	Monterey ASR & Patton Well Projects	AL783792	10,040,404		(10,082,723)	85,883			23,383
47	LA Water Contamination Lawsuit vs Adler	Res W-4528/AL560	1,148,054		199,437	2,423			1,347,914
48	Monterey Seaside Adjudication Costs	D09-07-021	2,181,044			4,349	(259,078)		1,926,314
49	Monterey Intervenor	D10-2-029&D09-12-17	(14,902)			443			398,486
50	Tiered Interest Rate Balancing Account	D09-05-019	804,957		1,186,847				1,993,804

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

**Schedule E- 2**  
**Description of Low-Income Rate Assistance Program(s)**

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

**Coronado** - Qualifying customers receive a \$5.50 monthly discount on the bill.

**Larkfield** - Qualifying customers receive an \$8.50 monthly discount on the bill.

**Los Angeles** - Qualifying customers receive a \$6.50 monthly discount on the bill.

**Monterey** - Qualifying customers receive a monthly discount on the bill based on number of occupants as shown below:

1-4 people:	\$	8.00
5-8 people:	\$	12.00
> 8 people:	\$	16.00

**Sacramento** - Low-income customers receive a \$5.00 monthly discount on the bill.

**Village** - Low-income customers receive a \$8.50 monthly discount on the bill.

2. Participation rate for Year 2011 (as a percent of total customers served) at 12/31/11

<b>Coronado</b>	1.94%
<b>Larkfield</b>	2.59%
<b>Los Angeles</b>	3.95%
<b>Monterey</b>	3.25%
<b>Sacramento</b>	4.07%
<b>Village</b>	1.61%

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

as of December 31, 2011					
	Type of Account	Expenses Incurred	Revenues Lost	Interest Accrued	Net Account
<b>Coronado</b>	M/A	\$710	\$ 42,103.55	(\$289)	\$42,525
<b>Los Angeles</b>	B/A	\$19,029	\$207,049.33	(\$3,266)	\$222,812
<b>Village</b>	M/A	\$706	\$60,012	(\$416)	\$60,302
<b>Monterey</b>	None			\$0	\$0
<b>Larkfield</b>	B/A	\$383	15,593.20	(\$238)	\$15,738
<b>Sacramento</b>	B/A	\$4,504	\$373,438.74	(\$6,528)	\$371,415
<b>TOTAL</b>		\$25,332	\$698,196.84	(\$8,950)	\$712,792

M/A: Memorandum Account

B/A: Balancing Account

**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:

See Attachments for various Districts

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.
2. Discuss how each water conservation assistance program is 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.
3. Cost of each program.
4. The degree of participation in each district by customer group.

**Schedule E- 4**  
**Report on Affiliate Transactions**

**Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.**

**INSTRUCTIONS:**

- \* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.
- \* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

(a) services provided by regulated water utility to any affiliated company;

None

(b) services provided by any affiliated company to regulated water utility;

Governance & Corporate Activities (includes finance, HR, admin, audit, legal, business development, finance, investor relations, operations, communications and regulatory)	\$5,222,788
Other Business Services (includes call center, lab, supply chain, IT, shared services & benefits center)	<u>\$12,502,859</u>
<b>Total</b>	<b>\$17,725,647</b>

(c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;

None

(d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;

None

(e) employees transferred from regulated water utility to any affiliated company;

None

(f) employees transferred from any affiliated company to regulated water utility; and five

(g) financing arrangements and transactions between regulated water utility and any affiliated company.

All financing activities are covered by an agreement between American Water Capital Corporation (AWCC) and California-American Water Company.

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: **N/A: Account closed in 2009**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
N/A	3/4 inch		
	1 inch		
	1 1/2 inch		
	2 inch		
	3 inch		
	4 inch		
	6 inch		
	Number of Flat Rate Customers		
	<b>Total</b>	0	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$0
Deposits during the year	0
Interest earned for calendar year	0
Withdrawals from this account	0
Balance at end of year	0

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant		N/A			
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					



## FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

**1. Trust Account Information:**

Bank Name: None

Address: \_\_\_\_\_

Account Number: \_\_\_\_\_

Date Opened: \_\_\_\_\_

**2. Facilities Fees collected for new connections during the calendar year:**

**A. Commercial**

<u>NAME</u>	<u>AMOUNT</u>
None	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

<u>NAME</u>	<u>AMOUNT</u>
None	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**3. Summary of the bank account activities showing:**

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

**4. Reason or Purpose of Withdrawal from this bank account:**

\_\_\_\_\_

\_\_\_\_\_

**DECLARATION**

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

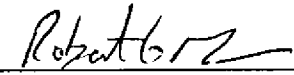
I, the undersigned Robert MacLean  
Name of District Manager or Equivalent (Please Print)

of Water Report for All Districts District  
Name of District

of California-American Water Company  
Name of Utility

at 1033 B Avenue Coronado, CA 92118  
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, 2011, through December 31, 2011.

<u>Robert MacLean - President</u> Title (Please Print)	 Signature
<u>(619) 435-7450</u> Telephone Number	<u>May 31, 2012</u> Date

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