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2012
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: SACRAMENTO Location: SACRAMENTO SACRAMENTO
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2013

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
I. INTANGIBLE PLANT							
1	301	Organization	9,404.61				9,404.61
2	302	Franchises and consents (Schedule A-1b)	293,132.61				293,132.61
3	303	Other intangible plant	2,733,560.61				2,733,560.61
4		Total intangible plant	3,036,097.83	-	-	-	3,036,097.83
II. LANDED CAPITAL							
5	306	Land and land rights	1,960,264.49				1,960,264.49
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements	4,630,549.93	406,895.53	(849.65)		5,036,595.81
7	312	Collecting and impounding reservoirs	-				-
8	313	Lake, river and other intakes	12,734.88				12,734.88
9	314	Springs and tunnels	-				-
10	315	Wells	8,319,983.28	26,054.59	(14,869.57)		8,331,168.30
11	316	Supply mains	4,280,248.47	2,080,764.18			6,361,012.65
12	317	Other source of supply plant	-				-
13		Total source of supply plant	17,243,516.56	2,513,714.30	(15,719.22)	-	19,741,511.64
IV. PUMPING PLANT							
14	321	Structures and improvements	6,667,306.68	74,996.14	(29,453.61)		6,712,849.21
15	322	Boiler plant equipment	-				-
16	323	Other power production equipment	801,127.02	277,367.30			1,078,494.32
17	324	Pumping equipment	21,060,130.92	4,490,095.71	(48,846.36)		25,501,380.27
18	325	Other pumping plant	-				-
19		Total pumping plant	28,528,564.62	4,842,459.15	(78,299.97)	-	33,292,723.80
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	7,789,563.16	511,785.21	(2,723.51)		8,298,624.86
21	332	Water treatment equipment	26,086,596.26	335,181.13	(40,393.31)		26,381,384.08
		Total water treatment plant	33,876,159.42	846,966.34	(43,116.82)	-	34,680,008.94

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
VI. TRANSMISSION AND DIST. PLANT							
1	341	Structures and improvements	280,220.31				280,220.31
2	342	Reservoirs and tanks	9,966,441.95	441,679.27	(55,804.46)		10,352,316.76
3	343	Transmission and distribution mains	73,637,222.06	823,665.56	(237,607.76)		74,223,279.86
4	344	Fire mains	20,425.00				20,425.00
5	345	Services	24,336,600.80	755,796.21	(74,045.13)		25,018,351.88
6	346	Meters	11,390,169.30	1,973,213.99			13,363,383.29
7	347	Meter installations	24,104,627.12	6,392,391.11			30,497,018.23
8	348	Hydrants	8,743,588.60	69,802.06	(18,165.10)		8,795,225.56
9	349	Other transmission and distribution plant	-				-
10		Total transmission and distribution plant	152,479,295.14	10,456,548.20	(385,622.45)	-	162,550,220.89
VII. GENERAL PLANT							
11	371	Structures and improvements	3,840,128.95	46,733.97	(5,166.86)		3,881,696.06
12	372	Office furniture and equipment	3,429,534.85	2,473,347.69	(208,340.62)		5,694,541.92
13	373	Transportation equipment	1,272,020.55				1,272,020.55
14	374	Stores equipment	-				-
15	375	Laboratory equipment	130,193.54	26,024.11	(2,089.02)		154,128.63
16	376	Communication equipment	6,976,951.24	(170,275.54)	(35,432.76)		6,771,242.94
17	377	Power operated equipment	536,470.70	31,152.95			567,623.65
18	378	Tools, shop and garage equipment	623,323.83	4,330.58			627,654.41
19	379	Other general plant	710,148.12	3,586.63			713,734.75
20		Total general plant	17,518,771.78	2,414,900.39	(251,029.26)	-	19,682,642.91
VIII. UNDISTRIBUTED ITEMS							
21	390	Other tangible property	-				-
22	391	Utility plant purchased	-				-
23	392	Utility plant sold	-				-
24		Total undistributed items	-	-	-	-	-
25		Total utility plant in service	254,642,669.84	21,074,588.38	(773,787.72)	-	274,943,470.50

SCHEDULE A-1d
DISTRICT RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2012 (c)	Balance 1/1/2012 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	270,653,532	252,521,810
3		Construction Work in Progress	13,991,145	15,433,892
4		General Office Prorate	4,289,938	2,120,860
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	288,934,616	270,076,561
6		Less Accumulated Depreciation		
7		Plant in Service	96,344,441	89,295,649
8		General Office Prorate	1,741,346	1,778,990
9		Total Accumulated Depreciation (=Line 7 + Line 8)	98,085,788	91,074,639
10		Less Other Reserves		
11		Deferred Income Taxes	13,242,589	5,681,528
12		Deferred Investment Tax Credit	73	44
13		Other Reserves	191,797	204,821
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	13,434,459	5,886,393
15		Less Adjustments		
16		Contributions in Aid of Construction	16,857,083	16,998,841
17		Contributions in Aid of Construction (20 year amortization)	3,685,200	4,094,600
18		Advances for Construction	8,680,738	8,838,130
19		Advances for Construction (20 year amortization)	10,049,000	11,165,600
20		Other		
21		Total Adjustments (=Line 16 + Line 17 + Line 18)	39,272,021	41,097,170
22		Add Materials and Supplies	337,422	209,710
23		Add Working Cash (=Line 34)	3,922,375	3,028,253
24		TOTAL DISTRICT RATE BASE		
25		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	142,402,145	135,256,321



Working Cash				
26		Determination of Operational Cash Requirement		
27		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	23,536,903	20,207,706
28		Purchased Power & Commodity for Resale*	1,583,963	2,092,796
29		Meter Revenues: Bimonthly Billing	39,768,704	28,947,636
30		Other Revenues: Flat Rate Monthly Billing	10,986,737	12,351,837
31		Total Revenues (=Line 27 + Line 28)	50,755,441	41,299,473
32		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	21.65%	29.91%
33		5/24 x Line 25 x (100% - Line 30)	3,842,084	2,950,831
34		1/24 x Line 25 x Line 30	212,287	251,821
35		1/12 x Line 26	131,997	174,400
36		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	3,922,375	3,028,253
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	91,074,639	0	0	57,013
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	7,616,881			4,802
4	(b) Charged to Account 265	344,627			
5	(c) Charged to Clearing Accounts				
6	(d) Salvage recovered	8,256			
7	(e) All other credits ^{1/}	236			
8	Total credits	7,970,001	0	0	4,802
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	773,788			
11	(b) Cost of removal	185,065			
12	(c) All other debits ^{1/}				
13	Total debits	958,852	0	0	0
14	Balance in reserve at end of year	98,085,788	0	0	61,815
15	State method of determining depreciation charges.				
16	NARUC rate depreciation method - straight line				
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - See Form 7004 on the consolidated report				
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
I. SOURCE OF SUPPLY PLANT							
1	311	Structures and improvements	248,398.90	130,482.30	(849.65)	(3,590.00)	374,441.55
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	5,242.04	606.21	-	-	5,848.25
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	4,709,442.95	268,973.02	(14,869.57)	(53,921.02)	4,909,625.38
6	316	Supply mains	188,946.41	80,468.66	-	(226.19)	269,188.88
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	5,152,030.30	480,530.19	(15,719.22)	(57,737.21)	5,559,104.06
II. PUMPING PLANT							
9	321	Structures and improvements	2,170,456.20	99,069.44	(29,453.61)	(2,120.00)	2,237,952.03
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	70,022.54	39,838.92	-	(931.71)	108,929.75
12	324	Pumping equipment	9,705,289.55	927,548.06	(48,846.36)	(3,328.01)	10,580,663.24
13	325	Other pumping plant	-	-	-	-	-
14		Total pumping plant	11,945,768.29	1,066,456.42	(78,299.97)	(6,379.72)	12,927,545.02
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	2,112,090.16	121,079.15	(2,723.51)	(5,311.44)	2,225,134.36
16	332	Water treatment equipment	9,800,877.86	562,393.82	(40,393.31)	(3,666.23)	10,319,212.14
17		Total water treatment plant	11,912,968.02	683,472.97	(43,116.82)	(8,977.67)	12,544,346.50
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	53,360.80	6,837.37	-	-	60,198.17
19	342	Reservoirs and tanks	3,327,443.82	184,013.43	(55,804.46)	(10,400.00)	3,445,252.79
20	343	Transmission and distribution mains	21,696,815.05	1,269,494.08	(237,607.76)	(19,212.17)	22,709,489.20
21	344	Fire mains	1,412.71	-	-	-	1,412.71
22	345	Services	15,117,592.79	642,344.73	(74,045.13)	(57,656.92)	15,628,235.47
23	346	Meters	3,031,895.78	2,225,992.58	-	(4,228.27)	5,253,660.09
24	347	Meter installations	2,107,923.18	-	-	-	2,107,923.18
25	348	Hydrants	3,732,464.77	198,181.61	(18,165.10)	(14,508.13)	3,897,973.15
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	49,068,908.90	4,526,863.80	(385,622.45)	(106,005.49)	53,104,144.76
V. GENERAL PLANT							
28	371	Structures and improvements	1,724,542.23	88,657.39	(5,166.86)	-	1,808,032.76
29	372	Office furniture and equipment	3,036,101.65	111,844.94	(208,340.62)	2,291.57	2,941,897.54
30	373	Transportation equipment	1,153,930.81	(143.67)	-	-	1,153,787.14
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	119,116.08	1,771.29	(2,089.02)	-	118,798.35
33	376	Communication equipment	4,353,152.83	222,432.12	(35,432.76)	-	4,540,152.19
34	377	Power operated equipment	258,445.22	19,709.62	-	-	278,154.84
35	378	Tools, shop and garage equipment	362,384.96	11,376.84	-	-	373,761.80
36	379	Other general plant	245,159.46	100,189.19	-	-	345,348.65
37	390	Other tangible property	1,742,130.23	648,583.71	-	-	2,390,713.94
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	12,994,963.47	1,204,421.43	(251,029.26)	2,291.57	13,950,647.21
40		TOTAL	91,074,638.98	7,961,744.81	(773,787.72)	(176,808.52)	98,085,787.55

SCHEDULE B-1
Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	36,157,122	26,235,521	9,921,601
4		601.2 Industrial sales	320,511	350,934	(30,423)
5		601.3 Sales to public authorities	3,093,072	2,341,179	751,892
6		Sub-total	39,570,705	28,927,635	10,643,070
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	9,542,960	11,113,580	(1,570,619)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	9,542,960	11,113,580	(1,570,619)
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	1,443,784	1,238,137	205,647
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	75	387	(312)
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	599	(599)
22		Sub-total	1,443,859	1,239,123	204,736
23		Total water service revenues	50,557,524	41,280,337	9,277,186
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	397,987	475,519	(77,532)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	729,299	624,878	104,421
29		Total other water revenues	1,127,286	1,100,397	26,888
30	501	Total operating revenues	51,684,809	42,380,735	9,304,075

SCHEDULE B-2

Operating Expenses - Class A, B, and C Water Utilities

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B		-	-	-
2	701	Operation supervision, labor and expenses			C	-	-	-
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			277,872	333,347	(55,475)
5	704	Purchased water	A	B	C	1,692,668	1,540,428	152,240
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		153	345	(192)
7	706	Maintenance of structures and facilities			C	-	-	-
8	707	Maintenance of structures and improvements	A	B		-	900	(900)
9	708	Maintenance of collect and impound reservoirs	A			45,590	32,778	12,812
10	708	Maintenance of source of supply facilities		B		-	-	-
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			3,923	-	3,923
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		29,754	37,413	(7,659)
16		Total source of supply expense				2,049,960	1,945,211	104,749

SCHEDULE B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		4,913	9,645	(4,732)
18	721	Operation supervision labor and expense			C	-	-	-
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B		-	-	-
21	723	Fuel for power production	A			-	-	-
	724	Pumping labor and expenses	A	B		380,575	434,924	(54,350)
22	725	Miscellaneous expenses	A			36,603	57,859	(21,256)
23	726	Fuel or power purchased for pumping	A	B	C	1,583,963	2,092,796	(508,833)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		1,608	10,746	(9,139)
25	729	Maintenance of structures and equipment			C	-	-	-
26	730	Maintenance of structures and improvements	A	B		1,228	-	1,228
27	731	Maintenance of power production equipment	A	B		59,929	86,118	(26,189)
28	732	Maintenance of pumping equipment	A	B		-	-	-
29	733	Maintenance of other pumping plant	A	B		266,507	262,917	3,590
30		Total pumping expenses				2,335,326	2,955,007	(619,680)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		-	-	-
32	741	Operation supervision, labor and expenses			C	-	-	-
33	742	Operation labor and expenses	A			448,610	395,912	52,698
34	743	Miscellaneous expenses	A	B		511,889	264,320	247,569
35	744	Chemicals and filtering materials	A	B		333,184	341,455	(8,272)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C	-	-	-
38	747	Maintenance of structures and improvements	A	B		-	-	-
39	748	Maintenance of water treatment equipment	A	B		367,181	94,154	273,028
40		Total water treatment expenses				1,660,864	1,095,842	565,023

SCHEDULED B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		10,304	10,003	302
42	751	Operation supervision, labor and expenses			C	-	-	-
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B		-	-	-
45	753	Transmission and distribution lines expenses	A			-	136	(136)
46	754	Meter expenses	A			9,785	27,342	(17,557)
47	755	Customer installations expenses	A			-	-	-
48	756	Miscellaneous expenses	A			491,985	178,326	313,659
						-	-	-
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		-	-	-
50	758	Maintenance of structures and plant			C	-	-	-
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		-	-	-
53	761	Maintenance of trans. and distribution mains	A			306,142	243,501	62,641
54	761	Maintenance of mains		B		-	-	-
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			333,261	385,424	(52,163)
57	763	Maintenance of other trans. and distribution plant		B		-	-	-
58	764	Maintenance of meters	A			180,236	174,086	6,150
59	765	Maintenance of hydrants	A			12,235	29,582	(17,348)
60	766	Maintenance of miscellaneous plant	A			446,588	220,434	226,154
61		Total transmission and distribution expenses				1,790,535	1,268,833	521,702

SCHEDULED B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
62	771	Supervision	A	B		14,422	19,826	(5,405)
63	771	Superv., meter read., other customer acct expenses			C	-	-	-
64	772	Meter reading expenses	A	B		294,974	249,948	45,026
65	773	Customer records and collection expenses	A			161,895	188,313	(26,418)
66	773	Customer records and accounts expenses		B		-	-	-
67	774	Miscellaneous customer accounts expenses	A			3,528	32,281	(28,753)
68	775	Uncollectible accounts	A	B	C	-	-	-
69		Total customer account expenses				474,818	490,368	(15,550)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C	-	-	-
72	782	Demonstrating and selling expenses	A			-	-	-
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				-	-	-

SCHEDULED B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
77	791	Administrative and general salaries	A	B	C	1,409,438	1,049,959	359,479
78	792	Office supplies and other expenses	A	B	C	39,459	47,241	(7,781)
79	793	Property insurance	A			494	2,346	(1,852)
80	793	Property insurance, injuries and damages		B	C	-	-	-
81	794	Injuries and damages	A			23,858	-	23,858
82	795	Employees' pensions and benefits	A	B	C	1,190,722	864,363	326,359
83	796	Franchise requirements	A	B	C	-	-	-
84	797	Regulatory commission expenses	A	B	C	827,541	621,824	205,718
85	798	Outside services employed	A			149,800	336,293	(186,492)
86	798	Miscellaneous other general expenses		B		-	-	-
87	798	Miscellaneous other general operation expenses			C	-	-	-
88	799	Miscellaneous general expenses	A			1,260,425	1,320,987	(60,562)
		Maintenance				-	-	-
89	805	Maintenance of general plant	A	B	C	32,380	66,396	(34,017)
90		Total administrative and general expenses				4,934,117	4,309,408	624,709
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	14,479	15,309	(830)
92	812	Administrative expenses transferred - Credit	A	B	C	10,625,248	8,371,266	2,253,982
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				10,639,727	8,386,576	2,253,151
95		Total operating expenses				23,885,348	20,451,244	3,434,104

SCHEDULE B-4
Taxes Charged During Year

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 521) (d)	Other (Accounts) (e)	Capitalized (f)
1	Taxes on real and personal property	1,464,895	1,464,065		830	
2	State corporation franchise tax	109,590	109,590		-	
3	State unemployment insurance tax	46,793	33,407			13,386
4	Other state and local taxes	143,252	169		143,083	
5	Federal unemployment insurance tax	5,883	4,991			892
6	Federal insurance contributions act	584,271	387,457			196,814
7	Other federal taxes-Deferred and ITC	2,345,812	2,345,812			
8	Federal income tax	2,523,287	2,407,097		116,190	
9	State income tax	13,197	(18,995)		32,192	
10	State income tax deferred	1,345,455	1,345,455			
	Total	8,582,436	8,079,049	-	292,295	211,092

SCHEDULE D-1
Sources of Supply and Water Developed

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4	None								
5									
6									
7									
8	WELLS						Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped ____ (Unit) ²	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	See Addendum								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²			Annual Quantities Used ____ (Unit) ²	Remarks	
18	Designation	Location	Number	Maximum	Minimum				
19									
20	None								
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased		2,514			(Unit chosen) ²		Acre-Feet	
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.
³ Average depth to water surface below ground surface.

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Concrete	2	2,500,000	1,000 gallons
11	Earth			
12	Wood			
13	Steel	9	13,030,000	1,000 gallons
14	Total	11	15,530,000	1,000 gallons

**CALIFORNIA AMERICAN WATER
Sacramento**

SCHEDULE D-1 WELLS

Name	Well Casing Dimension (Inches)	Depth to Water 12/31/12 (Feet)	Pumping Capacity (GPM)	Production YTD 2012 (1,000 Gals)
Suburban				
Butterfield	16" x 840'	78	675	277
Chettenham	14" x 275'	130	302	247
College Greens	16" x 720'	72	992	697
Countryside Way	16" x 507'	118	1,063	158,882
Folsom	14" x 450'	119	610	96,935
Gould	14" x 525'	96	573	0
Malaga	14" x 308'	64	342	13,302
Mars	14" x 358'	68.5	378	139,729
Moonbeam	14" x 345'	103	664	99,238
Nut Plains	14" x 525'	103	820	339,183
Oaken Bucket	16" x 530'	83	1,158	143,766
Point Reyes	14" x 332'	72	200	9,658
Rockingham	14" x 490'	118	408	218,567
Rogue River	14" x 282'	74.5	282	46,974
Salmon Falls	14" x 357'	100	545	117,976
Swansea	14" x 364'	123	549	191,026
West La Loma	16" x 650'	91.5	1,125	333,586
Whitewater	14" x 490'	83.5	802	40
Winchester	14" x 377'	105	545	226,212
Woodman	14" x 406'	53	1,052	96,956
Total				2,233,251
ROSEMONT				
Caldera	16" x 485'	82	1,181	1,604
Jackson Hwy Well	18" x 761'	190	1,650	435,704
Montezuma	14" x 373'	72	620	462
Southport	14" x 391'	80	555	16,031
Sutters Gold	14" x 268'	69	1,043	85,528
Tallyho # 1	14" x 324'	86.2	486	106
Tallyho # 2	16" x 403'	106.5	1,083	290,114
Westporter	14" x 324'	96.1	438	42,197
Wildrose	14" x 368'	91	597	165,348
Total				1,037,094
PARKWAY				
Auberry	16" x 500'	104	786	87,081
Briggs	14" x 295'	74	920	145,745
Conrad	14" x 302'	87.6	892	555
Countryside # 1	16" x 500'	120	1,055	150,233
Countryside # 2	16" x 610'	106	1,438	350,541
Elsie	14" x 365'	63.4	521	154
Gerber Road	16" x 426'	92	1,292	0
Hemingway	16" x 990'	86	1,800	341,941
Lippi	14" x 158'	54	831	48
Parksite # 1	16" x 452'	55	383	0
Parksite # 2	16" x 983'	94.6	1,939	280,451
Power Inn	16" x 1000'	86	1,675	262,613
Rockhurst	14" x 276'	74	872	97,687
Sky Parkway	14" x 284'	56	789	111,855
Southgate	14" x 284'	48	820	38,463
Stocker	14" x 316'	59	601	82,223
Vintage # 1	16" x 362'	78	939	271,991
Vintage # 2	16" x 961'	97	2,808	486,421
Vintage # 3	16" x 990'	84.2	1,740	77,197
Wilbur Way # 2	16" x 500'	90	869	187,012
Total				2,972,211

**CALIFORNIA AMERICAN WATER
Sacramento**

SCHEDULE D-1 WELLS

LINCOLN OAKS				
Andrea # 1	14" x 750'	180	1,125	320,464
Andrea # 2	16" x 475'	163	1,121	23,532
Auburn/Halifax	14" x 385'	132	503	297
Carriage Drive	14" x 385'	156	534	190,077
Cherbourg	16" x 580'	204	895	356,530
Chipping Way	14" x 364'	176.5	749	312,828
Crosswoods	16" x 800'	142	768	116,522
Daly	16" x 500'	168	1,021	119,746
Diablo	14" x 400'	144	702	0
Fort Sutter	12" x 390'	147	337	167
Glass Slipper	14" x 304'	156	414	97,320
Hemlock	12" x 354'	156	478	262
Laurel Oaks	14" x 332'	155	690	572
Lemans Drive	14" x 436'	160	711	209
Linda Sue	14" x 236'	176.5	412	65,109
Oakberry	14" x 308'	163	780	0
Oak Forest	14" x 238'	150	475	53,113
Roseville Road	14" x 600'	178	555	63,709
Rushmore	14" x 455'	192	578	136,568
Sandalwood	14" x 248'	152	727	0
Shenandoah	12" x 312'	162	451	20,926
Summerplace	16" x 450'	172	689	177,904
Treelark	14" x 306'	162	614	169,039
Twin Parks	16" x 424'	136	1,239	15,096
Van Maren	14" x 410'	177	680	99,064
Villaview	16" x 725'	179.6	300	138
Total				2,339,192

CALIFORNIA AMERICAN WATER
Sacramento
SCHEDULE D-1 WELLS

ANTELOPE				
Colonnade	14" x 495'	108	974	307
Cook Riolo	14" x 520'	168	1,252	100,920
Covered Wagon	14" x 495'	110	392	50,886
Davidson	14" x 506'	121.3	474	64
Don Julio	16" x 510'	165	1,012	128,743
Eagle Ridge	16" x 590'	152	652	206,925
Elverta	16" x 570'	134	630	57,284
Falcon View	16" x 515'	168	921	163,255
Fox Park	16" x 679'	145.5	606	332,128
North Loop	16" x 574'	150	1,676	0
Palmerson	16" x 560'	181.8	1,117	312,974
PFE/Billy Mitchell	14" x 445'	161.5	348	71
Prior Way	16" x 495'	107	1,074	0
Rhine Way	14" x 490'	122	442	5,047
Scotland	14" x 602'	102	233	88
Twin Trails	16" x 446'	153.6	984	225,931
Vandenberg	10" x 185'	102	216	19
Watt Avenue	16" x 475'	142	1,335	6,592
Total				1,591,234
SECURITY PARK				
Central 2	12" x 296'	155	450	4,825
Total				4,825
ARDEN				
Fairlake # 1	14" x 360'	58	417	32,573
Fairlake # 2	14" x 204'	80	575	157,751
Howe Avenue	16" x 403'	66	945	77,439
Wittkop	12" x 325'	72	360	137,138
Wyda Way	14" x 295'	95	253	94,442
Total				499,343
ISLETON				
Well # H Street	16" x 900'	14	331	40
Well # 3A & 3B	16" x 990'	53	342	50,842
Total				50,882
GROVE				
Grove # 1	8" x 180'	9	120	17
Grove # 3	14" x 200'	10	285	46,584
Total				46,601
TOTAL				10,774,633

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 (Continued)

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	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	Lines 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	1.5	2	2.5	3	4	5	6	8
11	Cast Iron	-	-	-	-	-	979	-	4,765	399
12	Cast iron (cement lined)	-	-	-	-	-	-	-	-	-
13	Cement - Asbestos	-	-	-	-	-	64,322	-	503,121	1,038,599
14	Concrete	-	-	-	-	-	-	-	-	-
15	Copper	-	-	-	-	-	-	-	-	-
16	PVC	-	-	-	-	-	3,655	-	69,848	452,402
17	Riveted Steel	-	-	-	-	-	-	-	-	-
18	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
19	Standard Screw	-	-	-	-	-	-	-	-	-
20	Welded Steel	-	-	-	-	-	12,425	-	92,993	70,752
21	Wood	-	-	-	-	-	-	-	-	-
22	Other (Ductile Iron)	-	-	-	-	-	533	-	1,808	12,650
23		-	-	-	-	-	81,914	-	672,535	1,574,802

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								24		
24	Cast Iron	-	935	-	2,230	-	-	-	-	9,308
25	Cast iron (cement lined)	-	-	-	-	-	-	-	-	-
26	Cement - Asbestos	448,960	107,219	772	35,014	1,698	3,509	402	-	2,203,616
27	Concrete	-	-	-	-	-	-	-	-	-
28	Copper	-	-	-	-	-	-	-	-	-
29	PVC	120,662	140,929	-	12,911	474	806	15	-	801,702
30	Riveted Steel	-	-	-	-	-	-	-	-	-
31	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
32	Standard Screw	-	-	-	-	-	-	-	-	-
33	Welded Steel	241	-	-	-	-	-	-	-	176,411
34	Wood	-	-	-	-	-	-	-	-	-
35	Other (Ductile Iron)	10,421	28,065	-	35,315	4,308	1,457	5,493	-	100,050
36	Total	580,284	277,148	772	85,470	6,480	5,772	5,910	-	3,291,087

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	36,890	51,201	14,889	1,080
Commercial	4,819	4,820		
Industrial	1	1		
Public authorities	361	366		
Irrigation	0	0		
Other (Misc)	13	15		
Other				
Subtotal	42,084	56,403	14,889	1,080
Private fire connections			855	808
Public fire hydrants			5,612	5,621
Total	42,084	56,403	21,356	7,509

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	52,078	
3/4 - in	210	53,332
1 - in	2,109	3,203
1-1/2 - in	735	801
2 - in	2,145	2,510
3 - in	40	0
4 - in	84	87
6 - in	24	24
8 - in	10	10
10 - in	1	1
Total	57,436	59,968

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	18
2. Used, before repair	12
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	53,806
2. More than 10, but less than 15 years	1,726
3. More than 15 years	1,905

End of Year Balances in Selected Accounts

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

131	Materials and Supplies on hand	\$	<u>337,422</u>
1003	Construction Work in Progress	\$	<u>15,692,766</u>
241	Advances for Construction	\$	<u>8,680,738</u>
265	Contributions in Aid of Construction	\$	<u>17,661,480</u>

Please note that above balances include amounts for Walerga special facilities business unit.
Construction Work in Progress includes amounts for Walerga special facilities business unit and advice letter project.
Rate Base Schedule A-1d excludes the Walerga special facilities business unit amounts and advice letter amounts.

DECLARATION

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

I, the undersigned _____ Robert MacLean for Andy Soule
Name of District Manager or Equivalent (Please Print)
of _____ Sacramento _____ District
Name of District
of _____ California-American Water Company
Name of Utility
at _____ 4701 Beloit Drive P.O. Box 15468
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, 2012, through December 31, 2012.

_____ Robert MacLean - President
Title (Please Print)

_____ 
Signature

_____ (916) 568-4259
Telephone Number

_____ May 31, 2013
Date

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