

Received _____
Examined _____

SEWER UTILITIES

U# _____

2016 ANNUAL REPORT OF

CALIFORNIA-AMERICAN WATER COMPANY

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

DUNNIGAN SEWER

655 West Broadway Suite 1410, San Diego, CA
(OFFICIAL MAILING ADDRESS)

92101
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 11, 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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

CLASS D SEWER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

California-American Water Company
 (Name under which corporation, partnership or individual is doing business)

655 West Broadway, Suite 1410, San Diego, CA 92101
 (Official mailing address)

Dunnigan, Yolo
 (Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
 TO COMMISSION
 NO PHOTOCOPIES

1 If a corporation show:
 (A) Date of organization 12/31/2015 incorporated in the State of California
 (B) Names, titles and addresses of principal officers:

Robert G Maclean	President	655 West Broadway, Suite 1410, San Diego, CA
Richard Svindland	VP Operations	655 West Broadway, Suite 1410, San Diego, CA
Jeffrey Dana	VP Finance & Treasurer	655 West Broadway, Suite 1410, San Diego, CA
Kevin Tilden	VP External Affairs	655 West Broadway, Suite 1410, San Diego, CA
Vacant	VP Human Resources	655 West Broadway, Suite 1410, San Diego, CA
Anthony Cerasuolo	VP, Legal - Operations and Secretary	655 West Broadway, Suite 1410, San Diego, CA
Ian Crooks	VP, Engineering (effective 12/7/2016)	655 West Broadway, Suite 1410, San Diego, CA
Sarah Leeper	VP, Legal - Regulatory and Asst. Secretary	655 West Broadway, Suite 1410, San Diego, CA
Lori Girard	Assistant Secretary	655 West Broadway, Suite 1410, San Diego, CA
Stacey Fulter	Assistant Treasurer	655 West Broadway, Suite 1410, San Diego, CA
Kathryn Horning	Assistant Secretary (effective 2/25/2016)	655 West Broadway, Suite 1410, San Diego, CA

2 If unincorporated give the name and address of owner or of each partner:
n/a

3 Name and telephone number of:
 (A) One person listed above to receive correspondence: Jeffrey Dana (619) 522-6375
 (B) Person responsible for operations and services: Eric Sabolsice (831) 646-3291

4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No
 If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A

5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

6 This annual report was prepared by:

Name of firm or consultant: N/A

Address of firm or consultant: _____

Phone Number of firm or consultant: ()

PUBLIC HEALTH STATUS

7 Has state or local health department inspection been made during the year?

8 Are routine laboratory tests of water being made?

9 Has state health department water supply permit been obtained? (Indicate date)

10 If no permit has been obtained, state whether application has been made and when.

11 Show expiration date if state permit is temporary.

Yes	No	Latest Date
	XX	
	N/A	
	N/A	
	N/A	
	N/A	

12 List Name, Grade, and License Number of all Licensed Operators:

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 goods and services provided in calendar year 2016:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Good/Service	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

SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2016)

Line	Acct.	Assets	Balance
1	101	Water Plant in Service (Excluding SDWBA)	\$1,034,763
2	101.1	Water Plant in Service - SDWBA	
3	101.2	Water Plant in Service - Prop 50	
4	103	Water Plant Held for Future Use	
5	104	Water Plant Purchased or Sold	
6	105	Construction Work in Progress - Water Plant	
7	100.3	Construction Work in Progress (Prop 50)	
8	108	Accumulated Depreciation of Water Plant	(\$71,878)
9	108.1	Accumulated Amortization of SDWBA Loan	
10	114	Water Plant Acquisition Adjustments	
11	121	Non-utility Property and Other Assets	
12	122	Accumulated Depreciation of Non-water Utility Property	
13	124	Other Investments	
14	131	Cash	
15	131.3	Cash - Miscellaneous Special Deposits (Prop 50)	
16	132	Special Deposits	
17	141	Accounts Receivable - Customers	\$805
18	142	Receivables from Associated Companies	
19	143	Accumulated Provision for Uncollectible Accounts	
20	151	Materials and Supplies	
21	174	Other Current Assets	
22	180	Deferred Charges	
23			
24			
25		Total Assets	\$963,691
Line	Acct.	Equity and Liabilities	Balance
26	201	Common Stock (for corporations only)	
27	204	Preferred Stock (for corporations only)	
28	211	Other Paid-in Capital (for corporations only)	
29	215	Retained earnings (for corporations only)	\$963,206
30	218	Proprietary Capital (for proprietorships and partnerships only)	
31	224	Long-Term Debt	
32	231	Accounts Payable	
33	232	Short-Term Notes Payable	
34	233	Customer Deposits	
35	236	Taxes Accrued	
36	237	Interest Accrued	
37	241	Other Current Liabilities	\$485
38	250	Reserve for Depreciation of Utility Plant (Prop 50)	
39	252	Advances for Construction	
40	253	Other Credits	
41	255	Accumulated Deferred Investment Tax Credits	
42	266.0	Contributions - Publicly Grant-Funded Plant (Prop 50)	
43	266.1	Accumulated Amortization of Contributions - Publicly Grant-Funded Plant (Prop 50)	
44	271	Contributions in Aid of Construction	
45	272	Accumulated Amortization of Contributions	
46	282	Accumulated Deferred Income Taxes - ACRS Depreciation	
47	283	Accumulated Deferred Income Taxes - Other	
48			
49			
50		Total Equity and Liabilities	\$963,691

SCHEDULE B - SEWER PLANT IN SERVICE (AS OF DECEMBER 31, 2016)

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant Retirements During year	Other Debits or (Credits)*	Balance End of year
1	301	Intangible Plant	\$0				\$0
2	303	Land	\$0				\$0
3	304	Structures		SEE ATTACHED			\$0
4	307	Wells					\$0
5	311	Pumping Equipment	\$0				\$0
6	317	Other Water Source Plant					\$0
7	320	Water Treatment Plant					\$0
8	330	Reservoirs, Tanks and Standpipes	\$0				\$0
9	331	Water Mains	\$0				\$0
10	333	Services and Meter Installations					\$0
11	334	Meters	\$0				\$0
12	339	Other Equipment	\$0				\$0
13	340	Office Furniture and Equipment	\$0				\$0
14	341	Transportation Equipment	\$0				\$0
15		Total Sewer Plant in Service	\$0				

* Debit or credit entries should be explained by footnotes or supplementary schedules
See attached

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2016)

Line	Item	Account 108 Water Plant	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	\$69,082		A. Method used to compute depreciation expense
2	Add: Credits to reserves during year			(Acct. 403) and rate.
3	(a) Charged to Account No. 272	\$0		
4	(b) Charged to Account No. 403	\$2,795		B. Amount of depreciation expense claimed or
5	(c) Charged to Account No. 407			to be claimed on utility property in your federal
6	(d) Salvage recovered			income tax return for the year covered by this
7	(e) All other credits			report \$
8	Total credits	\$2,795		
9	Deduct: Debits to reserves during year			C. State method used to compute tax depreciation.
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits*			
13	Total debits	\$0		
14	Balance in reserve at end of year	\$71,877		
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			

California-American Water Company
Dunnigan Sewer
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission of California

Schedule B Attachment
For the Year Ended December 31, 2016

SCHEDULE B - SEWER PLANT IN SERVICE (AS OF DECEMBER 31, 2016)

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant Retirements During year	Other Debits or (Credits)	Balance End of year
1	303	Other P/E - CPS					\$ -
2	303	Other Plant & Misc Equipment					-
3	306	Land & Land Rights	560,918				560,918
4	315	Receiving Wells	100,952				100,952
5	316	Collecting Mains	366,515				366,515
6	316	Collecting Sewers Forced					-
7	323	Power Gen Equipment					-
8	324	Pump Equipment - Elect					-
9	324	Pump Equipment - Other Power					-
10	341	Structures & Improvements	1,673				1,673
11	343	Plant Sewer and Outfall Sewer Line					-
12	345	Services Sewer					-
13	349	Treatment & Disposal Equipment	4,705				4,705
14	372	Office Furniture & Equipment					-
15	373	Transportation Equipment					-
16	375	Laboratory Equipment					-
17	376	Communication Equipment					-
18	377	Power Operated Equipment					-
19	378	Tool Shop & Garage Equipment					-
20	379	Misc Equipment					-
15		Total Sewer Plant in Service	\$ 1,034,763	\$ -	\$ -	\$ -	\$ 1,034,763

FOOTNOTE

SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2016)

Line	Description	Shareholder Name	Number of Shares	Par Value
1	Common Stocks	N/A		
2	Common Stocks			
3	Common Stocks			
4	Common Stocks			
5	Common Stocks			
6	Common Stocks			
7	Common Stocks			
8	Common Stocks			
9	Common Stocks			
10	Common Stocks			
11	Common Stocks			
12	Common Stocks			
13	Common Stocks			
14	Common Stocks			
15	Common Stocks			
16	Total - Common Stocks			
17	Preferred Stocks			
18	Preferred Stocks			
19	Preferred Stocks			
20	Preferred Stocks			
21	Preferred Stocks			
22	Preferred Stocks			
23	Preferred Stocks			
24	Preferred Stocks			
25	Preferred Stocks			
26	Preferred Stocks			
27	Preferred Stocks			
28	Preferred Stocks			
29	Preferred Stocks			
30	Preferred Stocks			
31	Preferred Stocks			
32	Total - Preferred Stocks			
33	Total annual dividends declared and/or paid to common stockholders			\$
34	Percentage of total annual dividend to common stockholders as a percentage of total net income (%)			
35	Total annual dividends declared and/or paid to preferred stock shareholders			\$
36	Percentage of total annual dividend to preferred stockholders as a percentage of total net income (%)			

Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.

SCHEDULE E - LONG-TERM DEBTS

Line	Lender Name	CPUC Order No.	Class	Date of Issuance	Date of Maturity	Principle Amount Authorized	Interest Rate (%)	Accrued Interest for Current Year	Interest Paid for Current Year	Outstanding Balance as of 12/31/2016
1	NONE									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.

SCHEDULE F - INCOME STATEMENT

Line	Acct.	Description	Balance
1		Operating Revenues:	
2	460	Unmetered Water Revenue	\$41,873
3	462	Fire Protection Revenue	
4	465	Irrigation Revenue	
5	470	Metered Water Revenue	
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	68
8		Total Revenue Received	41,941
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	
11		Total Operating Revenue	41,941
12		Operating Expenses:	
13	610	Purchased Water	
14	615	Power	
15	618	Other Volume Related Expenses	4,526
16	630	Employee Labor	41,927
17	640	Materials	366
18	650	Contract Work	
19	660	Transportation Expense	2,978
20	664	Other Plant Maintenance Expenses	1,080
21	670	Office Salaries	
22	671	Management Salaries	
23	674	Employee Pensions and Benefits	12,490
24	676	Uncollectible Accounts Expense	
25	678	Office Services and Rentals	
26	681	Office Supplies and Expense	2,190
27	682	Professional Services	561
28	684	Insurance	
29	688	Regulatory Commission Expense	
30	689	General Expense	
31		Total Operating Expenses	66,119
32	403	Depreciation Expense	2,796
33	407	SDWBA/SRF Loan Amortization Expense	
34	408	Taxes Other Than Income Taxes	3,080
35	409	State Corporate Income Tax expense	
36	410	Federal Corporate Income Tax Expense	
37		Total Operating Revenue Deductions	71,994
38		Utility Operating Income	(30,053)
39	421	Non-utility Income	
40	426	Miscellaneous Non-utility Expense	
41	427	Interest Expense	
42		Net Income	(\$30,053)

SCHEDULE G - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor		\$ 40,239	0	\$ 40,239
2	670	Office salaries		\$ -	0	\$ -
3	671	Management salaries		\$ 1,688	0	\$ 1,688
4		Total	0	\$ 41,927		\$ 41,927

SCHEDULE H - ADVANCES FOR CONSTRUCTION

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	N/A
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

SCHEDULE I - TOTAL METERS AND SERVICES (active and inactive)

Size	Meters	Services
-in		
-in		
-in		
-in		
-in		120
Total		120

SCHEDULE J - METER-TESTING DATA

Number of meters tested during year		
1	Used, before repair	
2	Used, after repair	
3	Fast, requiring refund	

SCHEDULE K - SERVICE CONNECTIONS AT END OF YEAR

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences -Mobile Home Spaces		118	118			0	0	118
RV Park Spaces		0	0			0	0	0
Industrial/Commercial		2	2			0	0	2
Other (specify)								
Total		120	120					120

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

SCHEDULE L - STORAGE FACILITIES

SCHEDULE M - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)		Total
							6	8	
Concrete			Cast Iron						
Earth			Welded steel						
Wood			Standard screw						
Steel			Cement-asbestos						
Other			Plastic			6,300	2,200	2,800	11,300
Spreading Basin	1	40 acre holding ponds	Other (specify)						
Total			Total			6,300	6,300	2,800	11,300

DECLARATION

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

I, the undersigned Richard Svindland
Officer, Partner, or Owner (Please Print)

of California-American Water Company (Dunnigan Sewer)
Name of Utility

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, 2016, through December 31, 2016.

President
Title (Please Print)


Signature

619-446-4761
Telephone Number

5/30/17
Date