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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

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		I. INTANGIBLE PLANT					
2	301	Organization	1,608				\$ 1,608
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ 1,608	\$ -	\$ -	\$ -	\$ 1,608
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 46,503				\$ 46,503
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	139,088		(7,801)		\$ 131,287
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 139,088	\$ -	\$ (7,801)	\$ -	\$ 131,287
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	17,369				\$ 17,369
31		Total Water Treatment Plant	\$ 17,369	\$ -	\$ -	\$ -	\$ 17,369

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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	1,164,647				\$ 1,164,647
35	343	Transmission and Distribution Mains	20,849,097	532,026	(20,952)		\$ 21,360,171
36	344	Fire Mains					\$ -
37	345	Services	9,662,920	806,458	(27,997)		\$ 10,441,381
38	346	Meters	3,353,904	396,546	(150,140)		\$ 3,600,310
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	1,445,284	134,473	(8,935)		\$ 1,570,822
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 36,482,580	\$ 1,869,503	\$ (208,024)	\$ -	\$ 38,144,059
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,096,840	7,699			\$ 1,104,539
46	372	Office Furniture and Equipment	268,480	36,125	(8,842)		\$ 295,763
47	373	Transportation Equipment	131,149				\$ 131,149
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	119,964				\$ 119,964
51	377	Power Operated Equipment	208,048				\$ 208,048
52	378	Tools, Shop and Garage Equipment	347,946	28,032	(5,053)		\$ 370,925
53	379	Other General Plant	177,263	39,482			\$ 216,745
54		Total General Plant	\$ 2,349,689	\$ 111,338	\$ (13,895)	\$ -	\$ 2,447,132
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 39,036,836	\$ 1,980,841	\$ (229,720)	\$ -	\$ 40,787,957

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	40,787,957	39,036,836
3		Construction Work in Progress	2,576,354	1,021,122
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 43,364,311	\$ 40,057,958
6		Less Accumulated Depreciation		
7		Plant in Service	13,670,357	13,196,278
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 13,670,357	\$ 13,196,278
10		Less Other Reserves		
11		Deferred Income Taxes	1,036,749	1,472,280
12		Deferred Investment Tax Credit	38,838	47,615
13		Other Reserves	1,024,964	4,725
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,100,551	\$ 1,524,620
15		Less Adjustments		
16		Contributions in Aid of Construction	7,707,551	3,532,678
17		Advances for Construction	245,215	227,334
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,952,766	\$ 3,760,012
20		Add Materials and Supplies	230,313	115,715
21		Add Working Cash (=Line 34)	5,219,794	4,821,728
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 25,090,745	\$ 26,514,491
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	25,205,432	23,287,113
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	26,747,739	25,444,377
28		Other Revenues: Flat Rate Monthly Billing	201,029	196,565
29		Total Revenues (=Line 27 + Line 28)	\$ 26,948,768	\$ 25,640,942
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0075	0.0077
31		5/24 x Line 25 x (100% - Line 30)	5,211,960	4,814,290
32		1/24 x Line 25 x Line 30	7,834	7,438
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 5,219,794	\$ 4,821,728
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	13,196,278				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	827,431				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	106,090				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	4,204				
9	(g) All other credits ¹					
10	Total credits	\$ 937,725	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(229,721)				
13	(b) Cost of removal	(233,925)				
14	(c) All other debits ¹					
15	Total debits	\$ (463,646)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 13,670,357	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19	NARUC rate depreciation method - straight line					
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - See Form 7004 in the consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains	2				\$ 2
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 2	\$ -	\$ -	\$ -	\$ 2
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	77				\$ 77
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	125,765	6,688	(7,801)		\$ 124,652
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 125,842	\$ 6,688	\$ (7,801)	\$ -	\$ 124,729
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	17,400				\$ 17,400
22		Total Water Treatment Plant	\$ 17,400	\$ -	\$ -	\$ -	\$ 17,400
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(4,967)				\$ (4,967)
26	342	Reservoirs and Tanks	713,235	28,136			\$ 741,371
27	343	Transmission and Distribution Mains	6,611,478	351,952	(20,952)	(50,851)	\$ 6,891,627
28	344	Fire Mains					\$ -
29	345	Services	3,383,429	246,855	(27,997)	(136,310)	\$ 3,465,977
30	346	Meters	1,025,590	165,918	(150,140)	(18,411)	\$ 1,022,957
31	347	Meter Installations	(5,999)	(3)			\$ (6,002)
32	348	Hydrants	761,339	31,149	(8,935)	(23,955)	\$ 759,598
33	349	Other Transmission and Distribution Plant	6,533				\$ 6,533
34		Total Transmission and Distribution Plant	\$ 12,490,638	\$ 824,007	\$ (208,024)	\$ (229,527)	\$ 12,877,094
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	18,348	44,434			\$ 62,782
38	372	Office Furniture and Equipment	43,459	24,750	(8,842)		\$ 59,367
39	373	Transportation Equipment	67,216	751			\$ 67,967
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	(9,035)	8,027			\$ (1,008)
43	377	Power Operated Equipment	187,828	1,329			\$ 189,157
44	378	Tools, Shop and Garage Equipment	214,626	9,529	(5,053)	(194)	\$ 218,908
45	379	Other General Plant	42,362	14,005			\$ 56,367
46	390	Other Tangible Property	(2,408)				\$ (2,408)
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 562,396	\$ 102,825	\$ (13,895)	\$ (194)	\$ 651,132
49		Total	\$ 13,196,278	\$ 933,520	\$ (229,720)	\$ (229,721)	\$ 13,670,357

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 (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	13,004,730	12,160,637	\$ 844,093
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	10,148,997	9,742,808	\$ 406,189
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	3,493,985	3,648,606	\$ (154,621)
8		Sub-total	\$ 26,647,712	\$ 25,552,051	\$ 1,095,661
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	306,911	90,683	\$ 216,228
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	179,969	195,205	\$ (15,236)
26		Sub-total	\$ 486,880	\$ 285,888	\$ 200,992
27		Total Water Service Revenues	\$ 27,134,592	\$ 25,837,939	\$ 1,296,653
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	185,249	259,938	\$ (74,689)
31	612	Rent from Water Property	2,981	19,454	\$ (16,473)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,985,757	1,965,017	\$ 1,020,740
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 3,173,987	\$ 2,244,409	\$ 929,578
36	501	Total operating revenues	\$ 30,308,579	\$ 28,082,348	\$ 2,226,231

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 (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	12,251	12,442	\$ (191)	
6	703	Miscellaneous expenses	A			63	\$ (63)	
7	704	Purchased water	A	B	C	18,794,778	17,070,606	\$ 1,724,172
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B	2,815	2,691	\$ 124	
19		Total source of supply expense			\$ 18,809,844	\$ 17,085,802	\$ 1,724,042	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	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	432		\$ 432	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	10,460	7,747	\$ 2,713	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B		111	\$ (111)	
34	731	Maintenance of power production equipment	A	B	(251)	5,562	\$ (5,813)	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 10,641	\$ 13,420	\$ (2,779)	

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 (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			20,658	33,352	\$ (12,694)
43	743	Miscellaneous expenses	A	B		34,833	33,684	\$ 1,149
44	744	Chemicals and filtering materials	A	B				\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		Total water treatment expenses				\$ 55,491	\$ 67,036	\$ (11,545)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		70,429	70,175	\$ 254
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			2,885	1,839	\$ 1,046
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			3,916	1,280	\$ 2,636
58	754	Meter expenses	A			48,031	47,846	\$ 185
59	755	Customer installations expenses	A			73,872	71,543	\$ 2,329
60	756	Miscellaneous expenses	A			174,253	98,799	\$ 75,454
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		2,707	366	\$ 2,341
66	761	Maintenance of trans. and distribution mains	A			54,244	35,188	\$ 19,056
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			44,554	34,175	\$ 10,379
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			7,824	6,689	\$ 1,135
72	765	Maintenance of hydrants	A			27,813	20,537	\$ 7,276
73	766	Maintenance of miscellaneous plant	A			112,072	76,472	\$ 35,600
74		Total transmission and distribution expenses				\$ 622,600	\$ 464,908	\$ 157,692

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 (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B			\$ -	
78	771	Superv., meter read., other customer acct expenses			C		\$ -	
79	772	Meter reading expenses	A	B		153,688	157,264	\$ (3,576)
80	773	Customer records and collection expenses	A			59,358	76,827	\$ (17,469)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			3,404	1,536	\$ 1,868
83	775	Uncollectible accounts	A	B	C			\$ -
84		Total customer account expenses				\$ 216,450	\$ 235,627	\$ (19,177)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	575,100	576,949	\$ (1,849)
101	792	Office supplies and other expenses	A	B	C	17,372	17,464	\$ (92)
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			23,086	22,908	\$ 178
105	795	Employees' pensions and benefits	A	B	C	373,874	358,025	\$ 15,849
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			11,472	12,924	\$ (1,452)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			495,163	471,393	\$ 23,770
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	4,900	3,472	\$ 1,428
114		Total administrative and general expenses				\$ 1,500,967	\$ 1,463,134	\$ 37,833
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	213,457	196,137	\$ 17,320
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	3,522,750	3,547,760	\$ (25,010)
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	386,163	333,664	\$ 52,499
120		Total miscellaneous				\$ 4,122,370	\$ 4,077,560	\$ 44,810
121		Total operating expenses				\$ 25,338,363	\$ 23,407,488	\$ 1,930,875

¹Amounts reflect allocated general office expenses consistent with methodology employed in the authorized GRC revenue requirement

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ 1,184,119	1,179,660
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 157,123	157,096		27	
4	Other taxes - state income tax	\$ 453,766	452,263		1,503	
5	Other taxes - state unemployment insurance tax	\$ 11,368	6,956			4,412
6	Other taxes - other state and local taxes	\$ 10,267			10,267	
7	Other taxes - federal unemployment insurance tax	\$ 1,354	974			380
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 135,842	135,842			
9	Other taxes - licenses	\$ 438	438			
10	Other taxes - federal deferred and ITC	\$ 824,711	824,711			
11	Other taxes - state deferred	\$ 157,445	157,445			
12		\$ -				
13		\$ -				
14	Total	\$ 2,936,433	\$ 2,915,385	\$ -	\$ 16,256	\$ 4,792

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
						6	NA	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11	NA		
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 San Diego		
17	Annual quantities purchased	3,352,790	(Unit chosen) ² 1,000 gallons
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			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	3,070,000	Gallons
12	Concrete			
13	Total	2	3,070,000	

California - American Water Company
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission State of California
Schedule D-1 San Diego County District
Addendum - Purchased Water

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/17 (Feet)	Pumping Capacity (GPM)	Production 2017 (1,000 Gals)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	1,106,942
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	966
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	645,596
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,575,177
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	0
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	24,109
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,352,790
TOTAL SYSTEM DELIVERY SAN DIEGO					3,352,790

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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	NA
2	Flume	NA	NA	NA	NA	NA	NA	NA	NA
3	Lined conduit	NA	NA	NA	NA	NA	NA	NA	NA
4		NA	NA	NA	NA	NA	NA	NA	NA
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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	-
7	Flume	NA	NA	NA	NA	NA	NA	NA	-
8	Lined conduit	NA	NA	NA	NA	NA	NA	NA	-
9		NA	NA	NA	NA	NA	NA	NA	-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1 or less	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		188				259		3,781	2,988
12	Cast Iron (cement lined)			841			16,787		27,788	6,309
13	Concrete			77						
14	Copper	1,815	1,497	696					627	
15	Riveted steel						1,884		8,926	3,409
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	24		2,034			28,801		283,101	228,081
19	Welded steel									
20	Wood									
21	Other - Galvanized	22							2,214	2,691
22	Other - PVC	9		853			567		20,808	69,492
23	Other - Ductile Iron									
24	Other - Unknown	33	26	461			452		668	1,123
25	Total	1,903	1,711	4,962	-	-	48,750	-	347,913	314,093

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

Line No.		10	12	14	16	17-18	20-22	Other Sizes (Specify Sizes)		Total All Sizes
								24	Unknown	
26	Cast Iron		2,110							9,326
27	Cast Iron (cement lined)	1,008	5,624		50,435					108,792
28	Concrete									77
29	Copper									4,635
30	Riveted steel	28	8,629		6,120	4,452	11,611	7,912		52,971
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,763	31,251		19,933			515		623,503
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							5,012
37	Other - PVC	1,171	2,151		450	194	1,941			97,636
38	Other - Ductile Iron		1,358		812		2,366	5,233		9,769
39	Other - Unknown	12	1,055		392				8	4,230
40	Total	32,019	52,226	-	78,142	4,646	15,918	13,660	8	915,951

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,472	18,674		
Commercial	2,056	2,064		
Industrial				
Public authorities	317	313		
Irrigation				
Other (Misc., Co. Acct.)	28	18		
Agriculture				
Subtotal	20,873	21,069	-	-
Private fire connections			390	401
Public fire hydrants			1,131	1,130
Total	20,873	21,069	1,521	1,531

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	17,863	
3/4 - in	48	14,877
1 - in	2,390	5,360
1 1/2 - in	543	530
2 - in	726	671
3 - in	25	34
4 - in	9	151
6 - in	13	223
Other	7	88
Total	21,624	21,934

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	135
3. Used, after repair	5
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	15,603
2. More than 10, but less than 15 years	6,020
3. More than 15 years	1

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	100,261	94,077	93,808	116,531	118,017	130,882	138,535	792,112
Commercial	84,211	80,392	78,005	96,951	94,503	103,023	119,531	656,618
Industrial	-	-	-	-	-	-	-	-
Public authorities	14,224	10,902	12,400	31,187	39,542	43,859	47,033	199,148
Irrigation								-
Other (Fire, Misc., Co Accts)	936	630	8,650	(6,319)	19,141	(23,393)	1,464	1,108
								-
Total	199,633	186,001	192,863	238,350	271,203	254,372	306,563	1,648,985

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	134,368	136,976	126,369	122,748	118,277	638,738	1,430,850	1,404,079
Commercial	96,666	134,546	104,823	106,178	89,277	531,490	1,188,107	1,184,108
Industrial	-	-	-	-	-	-	-	-
Public authorities	51,781	49,532	42,144	41,153	24,644	209,254	408,402	417,899
Irrigation						-	-	-
Other (Fire, Misc., Co Accts)	10,702	(4,379)	1,647	9,894	(3,733)	14,131	15,239	34,996
						-	-	-
Total	293,517	316,674	274,984	279,973	228,465	1,393,613	3,042,598	3,041,081

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

² Population served is the total number of service connections (See D-4, not including hydrants) x 3.3 (Title 22, Division 4, Article 2, Section 64412.A.2)

Total acres irrigated _____ **NA**
Total population served² _____ **70,168**

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

SCHEDULE D-8 Addendum
San Diego District
Status With State Board of Public Health San Diego District

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes _____ No X Done in 2016, done every three (3) years

2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No _____

3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No _____

4. Date of permit: 6/2/1967

5. If permit is "temporary", what is the expiration date? NA

6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes NA No NA

7. If so, on what date? NA

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	\$ <u>230,313</u>
100-3	Construction Work in Progress	\$ <u>2,576,354</u>
241	Advances for Construction	\$ <u>245,215</u>
265	Contributions in Aid of Construction	\$ <u>7,707,551</u>

DECLARATION

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

I, the undersigned Richard C. Sundland
Name of District Manager or Equivalent (Please Print)

of San Diego District
Name of District

of California-American Water Company
Name of Utility

at 1025 Palm Avenue, Imperial Beach, CA 91932
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

President
Title (Please Print)

[Signature]
Signature

619 446-4761
Telephone Number

5/31/18
Date

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