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2018  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA-AMERICAN WATER COMPANY  
(NAME OF CORPORATION)

Name of District:     LARKFIELD     Location:     LARKFIELD    SONOMA      
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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, 2019**, 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](mailto: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, 2018, through December 31, 2018. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	595				\$ 595
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant	109,368			1	\$ 109,369
5		Total Intangible Plant	\$ 109,963	\$ -	\$ -	\$ 1	\$ 109,964
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 239,992				\$ 239,992
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	205,637				\$ 205,637
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,964,484				\$ 1,964,484
16	316	Supply Mains	172,839				\$ 172,839
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 2,342,960	\$ -	\$ -	\$ -	\$ 2,342,960
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	133,551				\$ 133,551
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment	15,249				\$ 15,249
24	324	Pumping Equipment	1,000,413				\$ 1,000,413
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 1,149,213	\$ -	\$ -	\$ -	\$ 1,149,213
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	451,303		(2,613)		\$ 448,690
30	332	Water Treatment Equipment	1,750,992			(2)	\$ 1,750,990
31		Total Water Treatment Plant	\$ 2,202,295	\$ -	\$ (2,613)	\$ (2)	\$ 2,199,680

**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	450,736	1,783			\$ 452,519
34	342	Reservoirs and Tanks	1,719,730				\$ 1,719,730
35	343	Transmission and Distribution Mains	4,879,979	25,369			\$ 4,905,348
36	344	Fire Mains	17,961				\$ 17,961
37	345	Services	2,167,911	31,424	(37,735)		\$ 2,161,600
38	346	Meters	683,876	230,216	(22,478)		\$ 891,614
39	347	Meter Installations					\$ -
40	348	Hydrants	708,099	2,518			\$ 710,617
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 10,628,292	\$ 291,310	\$ (60,213)	\$ -	\$ 10,859,389
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	65,540	1,754			\$ 67,294
46	372	Office Furniture and Equipment	78,666		(9,857)		\$ 68,809
47	373	Transportation Equipment	477				\$ 477
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment	3,412				\$ 3,412
50	376	Communication Equipment	311,866	3,712	(10,499)		\$ 305,079
51	377	Power Operated Equipment	78,693				\$ 78,693
52	378	Tools, Shop and Garage Equipment	66,745				\$ 66,745
53	379	Other General Plant	28,677	12,426			\$ 41,103
54		Total General Plant	\$ 634,076	\$ 17,892	\$ (20,356)	\$ -	\$ 631,612
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	23,970				\$ 23,970
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 23,970	\$ -	\$ -	\$ -	\$ 23,970
61		Total Utility Plant in Service	\$ 17,330,762	\$ 309,202	\$ (83,182)	\$ (1)	\$ 17,556,781

**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 <sup>1</sup> (e)
1	None				
2					
3					
4					
5				Total	\$ -

<sup>1</sup> 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 12/31/2018 (b)	Balance 1/1/2018 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	17,556,781	17,330,762
3		Construction Work in Progress	4,302,656	743,320
4		General Office Prorate - CA AM Advice Letter CWIP	(3,866,563)	(288,140)
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 17,992,874</b>	<b>\$ 17,785,942</b>
6		Less Accumulated Depreciation		
7		Plant in Service	7,790,807	7,427,867
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 7,790,807</b>	<b>\$ 7,427,867</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,164,747	2,255,018
12		Deferred Investment Tax Credit		
13		Other Reserves	614,400	2,229,385
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 1,779,147</b>	<b>\$ 4,484,403</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	701,740	692,902
17		Contributions in Aid of Construction (20 year amortization)	53,500	61,000
18		Advances for Construction	502,631	463,806
19		Advances for Construction (20 year amortization)	506,800	579,100
20		Other		
21		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,764,671</b>	<b>\$ 1,796,808</b>
22		<b>Add Materials and Supplies</b>	<b>7,018</b>	<b>6,791</b>
23		<b>Add Working Cash (=Line 34)</b>	<b>328,650</b>	<b>340,304</b>
24		<b>TOTAL DISTRICT RATE BASE</b>		
25		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 6,993,917</b>	<b>\$ 4,423,959</b>
<b>Working Cash</b>				
26		<b>Determination of Operational Cash Requirement</b>		
27		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	1,633,084	1,698,017
28		Purchased Power & Commodity for Resale*	79,495	90,858
29		Meter Revenues: Bimonthly Billing	2,328,874	2,729,028
30		Other Revenues: Flat Rate Monthly Billing	43,149	57,884
31		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>\$ 2,372,023</b>	<b>\$ 2,786,912</b>
32		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0182	0.0208
33		5/24 x Line 25 x (100% - Line 30)	334,037	346,406
34		1/24 x Line 25 x Line 30	1,238	1,469
35		1/12 x Line 26	6,625	7,572
36		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 328,650</b>	<b>\$ 340,304</b>
		* 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	7,427,867				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	446,624				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	15,449				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits <sup>1</sup>	1,954				
10	Total credits	\$ 464,027	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(83,182)				
13	(b) Cost of removal	(17,905)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (101,087)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,790,807	\$ -	\$ -	\$ -	\$ -
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 with consolidated report					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26	Asset Sale					
27						
28						
29						
30						
31						
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37						
38						
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43						
44						

**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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	94,469	5,288			\$ 99,757
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	828,664	65,983			\$ 894,647
7	316	Supply Mains	34,112	3,291			\$ 37,403
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 957,244	\$ 74,562	\$ -	\$ -	\$ 1,031,806
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	124,677	465			\$ 125,142
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment	246	1,126			\$ 1,372
15	324	Pumping Equipment	590,323	39,696			\$ 630,019
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 715,246	\$ 41,287	\$ -	\$ -	\$ 756,533
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	234,498	7,254	(2,613)	(1,892)	\$ 237,247
21	332	Water Treatment Equipment	499,840	59,208			\$ 559,048
22		Total Water Treatment Plant	\$ 734,338	\$ 66,462	\$ (2,613)	\$ (1,892)	\$ 796,295
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	131,346	11,866		(724)	\$ 142,488
26	342	Reservoirs and Tanks	642,413	29,431			\$ 671,844
27	343	Transmission and Distribution Mains	2,028,097	83,412		(72)	\$ 2,111,437
28	344	Fire Mains	2,487	323			\$ 2,810
29	345	Services	1,296,649	62,082	(37,735)	(5,046)	\$ 1,315,950
30	346	Meters	292,765	40,065	(22,478)	30,816	\$ 341,168
31	347	Meter Installations	35,209			(35,162)	\$ 47
32	348	Hydrants	306,834	15,532			\$ 322,366
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 4,735,800	\$ 242,711	\$ (60,213)	\$ (10,188)	\$ 4,908,110
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(2,361)	2,866			\$ 505
38	372	Office Furniture and Equipment	47,776	3,653	(9,857)	536	\$ 42,108
39	373	Transportation Equipment	(3,788)	193			\$ (3,595)
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment	2,966	88			\$ 3,054
42	376	Communication Equipment	92,212	16,703	(10,499)	(3,818)	\$ 94,598
43	377	Power Operated Equipment	29,889	3,382			\$ 33,271
44	378	Tools, Shop and Garage Equipment	39,614	1,982			\$ 41,596
45	379	Other General Plant	60,603	7,440		(589)	\$ 67,454
46	390	Other Tangible Property	18,328	744			\$ 19,072
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 285,238	\$ 37,051	\$ (20,356)	\$ (3,871)	\$ 298,062
49		Total	\$ 7,427,867	\$ 462,073	\$ (83,182)	\$ (15,951)	\$ 7,790,807



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,308,896	1,731,177	\$ (422,281)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	951,012	966,810	\$ (15,798)
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	25,916	29,920	\$ (4,004)
8		Sub-total	\$ 2,285,825	\$ 2,727,907	\$ (442,082)
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	43,149	57,884	\$ (14,735)
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		(3,012)	\$ 3,012
26		Sub-total	\$ 43,149	\$ 54,872	\$ (11,723)
27		Total Water Service Revenues	\$ 2,328,974	\$ 2,782,779	\$ (453,805)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	2,087	30,209	\$ (28,122)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	656,190	210,976	\$ 445,214
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 658,277	\$ 241,185	\$ 417,092
36	501	Total operating revenues	\$ 2,987,251	\$ 3,023,964	\$ (36,713)

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	275		\$ 275	
6	703	Miscellaneous expenses	A		4,377	3,389	\$ 988	
7	704	Purchased water	A	B	273,584	382,703	\$ (109,119)	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	-	3,195	\$ (3,195)	
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		136		\$ 136	
18	713	Maintenance of other source of supply plant	A	B	-	33,448	\$ (33,448)	
19		<b>Total source of supply expense</b>			\$ 278,372	\$ 422,735	\$ (144,363)	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
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	-	41	\$ (41)	
28	725	Miscellaneous expenses	A		954	11	\$ 943	
29	726	Fuel or power purchased for pumping	A	B	79,495	90,858	\$ (11,363)	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B	1,775	1,698	\$ 77	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	1,737		\$ 1,737	
37		<b>Total pumping expenses</b>			\$ 83,961	\$ 92,608	\$ (8,647)	

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		9,897	9,215	\$ 682
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			110,451	106,475	\$ 3,976
43	743	Miscellaneous expenses	A	B		55,726	90,611	\$ (34,885)
44	744	Chemicals and filtering materials	A	B		11,198	14,592	\$ (3,394)
45		<b>Maintenance</b>						
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		(96)	256	\$ (352)
50		<b>Total water treatment expenses</b>				\$ 187,176	\$ 221,149	\$ (33,973)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		2,140	2,696	\$ (556)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			154,736	14,688	\$ 140,048
61		<b>Maintenance</b>						
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		567	1,211	\$ (644)
66	761	Maintenance of trans. and distribution mains	A			12,071	3,502	\$ 8,569
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			2,585	1,481	\$ 1,104
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			10,298	2,329	\$ 7,969
72	765	Maintenance of hydrants	A			476	2,010	\$ (1,534)
73	766	Maintenance of miscellaneous plant	A			57,334	49,276	\$ 8,058
74		<b>Total transmission and distribution expenses</b>				\$ 240,207	\$ 77,193	\$ 163,014

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		4,919	4,029	\$ 890
80	773	Customer records and collection expenses	A			26,743	22,302	\$ 4,441
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			694	1,195	\$ (501)
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ 32,356	\$ 27,526	\$ 4,830
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
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		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	157,344	196,665	\$ (39,321)
101	792	Office supplies and other expenses	A	B	C	1,736	563	\$ 1,173
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			4,599	6,605	\$ (2,006)
105	795	Employees' pensions and benefits	A	B	C	76,660	93,914	\$ (17,254)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			(5,147)	10,450	\$ (15,597)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			139,119	57,473	\$ 81,646
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C			\$ -
114		<b>Total administrative and general expenses</b>				\$ 374,311	\$ 365,670	\$ 8,641
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	24,890	35,858	\$ (10,968)
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	400,231	426,109	\$ (25,878)
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base <sup>1</sup>	A	B	C	26,280	44,484	\$ (18,204)
120		<b>Total miscellaneous</b>				\$ 451,401	\$ 506,451	\$ (55,050)
121		<b>Total operating expenses</b>				\$ 1,647,784	\$ 1,713,332	\$ (65,548)

<sup>1</sup>Amounts 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	\$ 14,333	14,257
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 197,051	197,051			
4	Other taxes - state income tax	\$ 423	420		3	
5	Other taxes - state unemployment insurance tax	\$ 1,924	1,555			369
6	Other taxes - other state and local taxes	\$ 3,714			3,714	
7	Other taxes - federal unemployment insurance tax	\$ 252	198			54
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 38,812	30,480			8,332
9	Other taxes - licenses	\$ 8	8			
10	Other taxes - federal deferred and ITC	\$ 115,776	115,776			
11	Other taxes - state deferred	\$ 56,993	56,993			
12		\$ -				
13		\$ -				
14	Total	\$ 429,286	\$ 416,738	\$ -	\$ 3,793	\$ 8,755

**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	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	See Addendum Reference Schedule D-1 Larkfield							
7								
8								
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	NA						
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from - See Addendum Reference Schedule D-1 Larkfield						
17	Annual quantities purchased	68,847			(Unit chosen) <sup>2</sup>	1,000 gallons	
18							
19							

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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	4	728,000	Gallons
12	Concrete	2	471,000	Gallons
13	Total	6	1,199,000	

**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 Larkfield District**  
**Addendum - Wells / Treated / Purchased Water**

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/18 (Feet)	Pumping Capacity (GPM)	Production 2018 (1,000 Gals)
Larkfield	Well 1A	12 x 540	113	85	13,960
Larkfield	Well 3A	16 x 548	76	450	80,703
Larkfield	Well 4A	12 x 355	99	350	48,053
Larkfield	Well 5	12 x 282	60	80	6,598
TOTAL WATER PRODUCED BY WELLS (into Larkfield Treatment Plant)					149,314
Larkfield	Less: Water used by Larkfield Treatment Plant <sup>1</sup>	NA	NA	NA	11,590
TOTAL TREATED WATER FROM LARKFIELD TREATMENT PLANT(to Distribution System)					160,904
Larkfield	Aqueduct (Sonoma County Water Agency)	NA	NA	NA	68,847
TOTAL PURCHASED WATER (to Distribution System)					68,847
<b>TOTAL SYSTEM DELIVERY LARKFIELD</b>					<b>229,751</b>

<sup>1</sup> Variance between the water produced by the wells into the treatment plant and the treated water leaving the plant is due to the Backwash Recovery Pump.

### 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									
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									
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						91		195	379
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			15			7,222		41,779	9,338
19	Welded steel									
20	Wood									
21	Other - Galvanized					144				
22	Other - PVC						23		53	6,219
23	Other - Ductile Iron			31			151		190	3,560
24	Other - PE									273
25	Other - Unknown	30		27		370	3,351		19,542	59,733
26	Total	30	-	73	-	514	10,837	-	61,759	79,502

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
27	Cast Iron		1,666	1,261						3,592
28	Cast Iron (cement lined)									-
29	Concrete									-
30	Copper									-
31	Riveted steel									-
32	Standard screw									-
33	Screw or welded casing									-
34	Cement - asbestos		4,217							62,571
35	Welded steel									-
36	Wood									-
37	Other - Galvanized									144
38	Other - PVC	10	5,715							12,020
39	Other - Ductile Iron		859							4,791
40	Other - PE									273
41	Other - Unknown	12,446	13,494							108,993
42	Total	12,456	25,952	1,261	-	-	-	-	-	192,384



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	1,515	1,706		
Commercial	307	325		
Industrial				
Public authorities	3	3		
Irrigation				
Other (Co. Acct.)	1	1		
Agriculture				
Subtotal	1,826	2,035	-	-
Private fire connections			50	53
Public fire hydrants			251	264
Total	1,826	2,035	301	317

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	1,393	
3/4 - in	261	2,128
1 - in	170	156
1 1/2 - in	286	53
2 - in	39	31
3 - in	5	4
4 - in	5	5
6 - in	2	2
Other	-	-
Total	2,161	2,379

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	331
2. Used, before repair . . . . .	2
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	823
2. More than 10, but less than 15 years . . . . .	1,336
3. More than 15 years . . . . .	2

## SCHEDULE D-7

### Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	7,301	6,387	6,321	6,834	6,955	10,991	13,591	58,379
Commercial	5,608	4,840	4,732	5,451	4,818	7,890	8,489	41,828
Industrial	-	-	-	-	-	-	-	-
Public authorities	245	230	206	239	206	233	203	1,562
Irrigation								-
Other (Fire, Co Acct., Misc)	100	111	122	127	135	202	286	1,084
Other (Sonoma Co. Fire Adjust)								-
<b>Total</b>	<b>13,254</b>	<b>11,567</b>	<b>11,381</b>	<b>12,651</b>	<b>12,115</b>	<b>19,316</b>	<b>22,570</b>	<b>102,853</b>

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	13,478	15,121	11,178	10,181	9,692	59,650	118,029	153,964	
Commercial	9,154	10,911	7,652	7,596	7,039	42,353	84,181	86,672	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	182	221	181	206	206	996	2,558	2,992	
Irrigation						-	-	-	
Other (Fire, Co Acct., Misc)	-	232	-	-	-	232	1,316	14,525	
Other (Sonoma Co. Fire Adjust)						-	-	1,481	
<b>Total</b>	<b>22,814</b>	<b>26,485</b>	<b>19,011</b>	<b>17,982</b>	<b>16,938</b>	<b>103,231</b>	<b>206,084</b>	<b>259,634</b>	

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

<sup>2</sup> 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 served <sup>2</sup> _____	6,890
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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**  
**Larkfield**  
**Status With State Board of Public Health Larkfield District**

1.	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? <b>Answer:</b> Yes _____ No <u>  X  </u> 1/31/2012
2.	Are you having routine laboratory tests made of water served to your consumers? <b>Answer:</b> Yes <u>  X  </u> No _____
3.	Do you have a permit from the State Board of Public Health for operation of your water system? <b>Answer:</b> Yes <u>  X  </u> No _____
4.	Date of permit: <u>  Original permit 12/20/02; Amendment 1 on 3/10/06; Amendment 2 on 5/26/06  </u>
5.	If permit is "temporary", what is the expiration date? <u>  NA  </u>
6.	If you do not hold a permit, has an application been made for such permit? <b>Answer:</b> Yes <u>  NA  </u> No <u>  NA  </u>
7.	If so, on what date? <u>  NA  </u>

## 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>7,018</u>
100-3	Construction Work in Progress	\$ <u>4,302,656</u>
241	Advances for Construction	\$ <u>502,631</u>
265	Contributions in Aid of Construction	\$ <u>701,740</u>

**DECLARATION**

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


I, the undersigned Richard Svindland  
Name of District Manager or Equivalent (Please Print)

of Larkfield District  
Name of District

of California-American Water Company  
Name of Utility

at 4701 Beloit Drive, Sacramento, CO 95838  
Address of District Office

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

<u>President</u> Title (Please Print)	 Signature
<u>619 446-4761</u> Telephone Number	<u>5/31/19</u> Date

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