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2018  
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, 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	1,608				\$ 1,608
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant		73,391			\$ 73,391
5		Total Intangible Plant	\$ 1,608	\$ 73,391	\$ -	\$ -	\$ 74,999
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 46,503				\$ 46,503
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	131,287				\$ 131,287
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 131,287	\$ -	\$ -	\$ -	\$ 131,287
27							
28		<b>V. WATER TREATMENT PLANT</b>					
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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	1,164,647				\$ 1,164,647
35	343	Transmission and Distribution Mains	21,360,171	362,976	(36,890)		\$ 21,686,257
36	344	Fire Mains					\$ -
37	345	Services	10,441,381	676,404	(66,180)		\$ 11,051,605
38	346	Meters	3,600,310	412,158	(181,304)		\$ 3,831,164
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	1,570,822	28,678	(2,077)		\$ 1,597,423
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 38,144,059	\$ 1,480,216	\$ (286,451)	\$ -	\$ 39,337,824
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,104,539	48,978			\$ 1,153,517
46	372	Office Furniture and Equipment	295,763	50,073	(68,351)		\$ 277,485
47	373	Transportation Equipment	131,149	86,653			\$ 217,802
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	119,964				\$ 119,964
51	377	Power Operated Equipment	208,048		(68,373)		\$ 139,675
52	378	Tools, Shop and Garage Equipment	370,925	12,600			\$ 383,525
53	379	Other General Plant	216,745	32,295	(821)		\$ 248,219
54		Total General Plant	\$ 2,447,132	\$ 230,599	\$ (137,545)	\$ -	\$ 2,540,186
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 40,787,958	\$ 1,784,206	\$ (423,996)	\$ -	\$ 42,148,168

**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	42,148,168	40,787,957
3		Construction Work in Progress	4,350,390	2,576,354
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	\$ 46,498,558	\$ 43,364,311
6		Less Accumulated Depreciation		
7		Plant in Service	14,094,350	13,670,357
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	\$ 14,094,350	\$ 13,670,357
10		Less Other Reserves		
11		Deferred Income Taxes	1,670,626	1,036,749
12		Deferred Investment Tax Credit	30,062	38,838
13		Other Reserves	881,250	1,024,964
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	\$ 2,581,938	\$ 2,100,551
15		Less Adjustments		
16		Contributions in Aid of Construction	7,952,770	7,707,551
17		Advances for Construction	65,563	245,215
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	\$ 8,018,333	\$ 7,952,766
20		<b>Add Materials and Supplies</b>	140,696	230,313
21		<b>Add Working Cash (=Line 34)</b>	5,395,732	5,219,794
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$ 27,340,365	\$ 25,090,745
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	26,049,110	25,205,432
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	29,619,179	26,747,739
28		Other Revenues: Flat Rate Monthly Billing	214,161	201,029
29		<b>Total Revenues (=Line 27 + Line 28)</b>	\$ 29,833,340	\$ 26,948,768
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0072	0.0075
31		5/24 x Line 25 x (100% - Line 30)	5,387,940	5,211,960
32		1/24 x Line 25 x Line 30	7,791	7,834
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	\$ 5,395,732	\$ 5,219,794
		* 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	13,670,357				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	878,714				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	122,967				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	8,431				
9	(g) All other credits <sup>1</sup>	5,543				
10	Total credits	\$ 1,015,655	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(423,996)				
13	(b) Cost of removal	(167,666)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (591,662)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 14,094,350	\$ -	\$ -	\$ -	\$ -
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	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26	property sale offset in gains/losses					
27						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
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		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	77				\$ 77
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	124,652	6,190			\$ 130,842
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 124,729	\$ 6,190	\$ -	\$ -	\$ 130,919
18							
19		<b>III. WATER TREATMENT PLANT</b>					
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		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(4,967)				\$ (4,967)
26	342	Reservoirs and Tanks	741,371	28,092			\$ 769,463
27	343	Transmission and Distribution Mains	6,891,627	362,756	(36,890)	(32,135)	\$ 7,185,358
28	344	Fire Mains					\$ -
29	345	Services	3,465,977	266,016	(66,180)	(88,950)	\$ 3,576,863
30	346	Meters	1,022,957	176,228	(181,304)	(28,208)	\$ 989,673
31	347	Meter Installations	(6,002)	(3)			\$ (6,005)
32	348	Hydrants	759,598	33,041	(2,077)	(3,715)	\$ 786,847
33	349	Other Transmission and Distribution Plant	6,533				\$ 6,533
34		Total Transmission and Distribution Plant	\$ 12,877,094	\$ 866,130	\$ (286,451)	\$ (153,008)	\$ 13,303,765
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	62,782	45,192		(170)	\$ 107,804
38	372	Office Furniture and Equipment	59,367	28,120	(68,350)	5,543	\$ 24,680
39	373	Transportation Equipment	67,967	5,700		(4,099)	\$ 69,568
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	(1,008)	8,014			\$ 7,006
43	377	Power Operated Equipment	189,157	1,179	(68,373)		\$ 121,963
44	378	Tools, Shop and Garage Equipment	218,908	10,399			\$ 229,307
45	379	Other General Plant	56,367	18,722	(821)	(1,960)	\$ 72,308
46	390	Other Tangible Property	(2,408)	12,036			\$ 9,628
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 651,132	\$ 129,362	\$ (137,544)	\$ (686)	\$ 642,264
49		Total	\$ 13,670,357	\$ 1,001,682	\$ (423,995)	\$ (153,694)	\$ 14,094,350



**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	14,294,033	13,004,730	\$ 1,289,303
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	10,967,988	10,148,997	\$ 818,991
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	4,234,138	3,493,985	\$ 740,153
8		Sub-total	\$ 29,496,159	\$ 26,647,712	\$ 2,848,447
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	214,161	306,911	\$ (92,750)
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	99,366	179,969	\$ (80,603)
26		Sub-total	\$ 313,527	\$ 486,880	\$ (173,353)
27		Total Water Service Revenues	\$ 29,809,686	\$ 27,134,592	\$ 2,675,094
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	26,899	185,249	\$ (158,350)
31	612	Rent from Water Property		2,981	\$ (2,981)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	527,786	2,985,757	\$ (2,457,971)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 554,685	\$ 3,173,987	\$ (2,619,302)
36	501	Total operating revenues	\$ 30,364,371	\$ 30,308,579	\$ 55,792

## 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	12,041	12,251	\$ (210)	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	19,865,883	18,794,778	\$ 1,071,105
8		<b>Maintenance</b>						
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	\$ (2,815)	
19		<b>Total source of supply expense</b>			\$ 19,877,924	\$ 18,809,844	\$ 1,068,080	
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	61	432	\$ (371)	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B	771	10,460	\$ (9,689)	
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	79	(251)	\$ 330	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	2,070		\$ 2,070	
37		<b>Total pumping expenses</b>			\$ 2,981	\$ 10,641	\$ (7,660)	

**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			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			21,729	20,658	\$ 1,071
43	743	Miscellaneous expenses	A	B		34,109	34,833	\$ (724)
44	744	Chemicals and filtering materials	A	B				\$ -
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				\$ -
50		<b>Total water treatment expenses</b>				\$ 55,838	\$ 55,491	\$ 347
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		65,177	70,429	\$ (5,252)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			3,163	2,885	\$ 278
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			6,955	3,916	\$ 3,039
58	754	Meter expenses	A			48,524	48,031	\$ 493
59	755	Customer installations expenses	A			81,940	73,872	\$ 8,068
60	756	Miscellaneous expenses	A			154,204	174,253	\$ (20,049)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		718		\$ 718
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		3,269	2,707	\$ 562
66	761	Maintenance of trans. and distribution mains	A			53,529	54,244	\$ (715)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			289		\$ 289
69	763	Maintenance of services	A			42,464	44,554	\$ (2,090)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			12,760	7,824	\$ 4,936
72	765	Maintenance of hydrants	A			28,550	27,813	\$ 737
73	766	Maintenance of miscellaneous plant	A			111,038	112,072	\$ (1,034)
74		<b>Total transmission and distribution expenses</b>				\$ 612,580	\$ 622,600	\$ (10,020)

**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		163,533	153,688	\$ 9,845
80	773	Customer records and collection expenses	A			95,923	59,358	\$ 36,565
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,663	3,404	\$ (1,741)
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ 261,119	\$ 216,450	\$ 44,669
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	603,393	575,100	\$ 28,293
101	792	Office supplies and other expenses	A	B	C	21,092	17,372	\$ 3,720
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			19,405	23,086	\$ (3,681)
105	795	Employees' pensions and benefits	A	B	C	350,869	373,874	\$ (23,005)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			7,648	11,472	\$ (3,824)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			418,999	495,163	\$ (76,164)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	10,985	4,900	\$ 6,085
114		<b>Total administrative and general expenses</b>				\$ 1,432,391	\$ 1,500,967	\$ (68,576)
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	196,655	213,457	\$ (16,802)
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	3,508,108	3,522,750	\$ (14,642)
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base <sup>1</sup>	A	B	C	230,358	386,163	\$ (155,805)
120		<b>Total miscellaneous</b>				\$ 3,935,121	\$ 4,122,370	\$ (187,249)
121		<b>Total operating expenses</b>				\$ 26,177,954	\$ 25,338,363	\$ 839,591

<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	\$ 125,622	124,965
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 161,479	161,479			
4	Other taxes - state income tax	\$ 3,701	3,682		19	
5	Other taxes - state unemployment insurance tax	\$ 10,472	7,287			3,185
6	Other taxes - other state and local taxes	\$ 31,956			31,956	
7	Other taxes - federal unemployment insurance tax	\$ 1,396	930			466
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 206,899	135,234			71,665
9	Other taxes - licenses	\$ 655	655			
10	Other taxes - federal deferred and ITC	\$ 1,006,021	1,006,021			
11	Other taxes - state deferred	\$ 499,558	499,558			
12		\$ -				
13		\$ -				
14	Total	\$ 2,047,759	\$ 1,939,811	\$ -	\$ 32,632	\$ 75,316

**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	NA
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 San Diego		
17	Annual quantities purchased	3,416,638	(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	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 12/31/18 (Feet)	Pumping Capacity (GPM)	Production 2018 (1,000 Gals)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	1,305,246
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	0
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	643,350
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,462,420
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	61
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	5,561
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,416,638
<b>TOTAL SYSTEM DELIVERY SAN DIEGO</b>					<b>3,416,638</b>

**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		214				332		3,773	3,013
12	Cast Iron (cement lined)			841			15,867		26,537	6,290
13	Concrete									
14	Copper	1,815	1,497	591					627	
15	Riveted steel			1			695		5,277	3,259
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	83		2,488			28,316		283,256	228,395
19	Welded steel									
20	Wood									
21	Other - Galvanized	22							147	770
22	Other - PVC	64		894			653		19,844	71,124
23	Other - Ductile Iron								15	2,085
24	Other - Unknown									41
25	Total	1,984	1,711	4,815	-	-	45,862	-	339,475	314,977

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		2,231		5					9,569
27	Cast Iron (cement lined)	1,008	5,624		44,750					100,918
28	Concrete									-
29	Copper									4,530
30	Riveted steel	28	8,589		5,141	4,452	2,247	7,912		37,599
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,761	31,341		18,446					622,085
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							1,024
37	Other - PVC	1,171	2,140		8,666	194	9,550			114,299
38	Other - Ductile Iron	12	1,390		1,180		2,369	5,233		12,284
39	Other - Unknown									41
40	Total	32,016	51,362	-	78,189	4,646	14,166	13,145	-	902,348



<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	18,674	18,784		
Commercial	2,064	2,059		
Industrial				
Public authorities	313	314		
Irrigation				
Other (Misc., Co. Acct.)	18	22		
Agriculture				
Subtotal	21,069	21,179	-	-
Private fire connections			401	456
Public fire hydrants			1,130	1,128
Total	21,069	21,179	1,531	1,584

<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	17,849	
3/4 - in	63	14,872
1 - in	2,553	5,412
1 1/2 - in	543	530
2 - in	726	672
3 - in	25	34
4 - in	9	152
6 - in	15	223
Other	7	89
Total	21,790	21,984

<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 . . .	-
2. Used, before repair . . . . .	73
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	15,546
2. More than 10, but less than 15 years . . . . .	6,244
3. More than 15 years . . . . .	-

**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							
	January	February	March	April	May	June	July	Subtotal
Residential	115,424	111,009	103,122	112,877	120,606	132,828	138,501	834,368
Commercial	95,262	83,692	83,927	93,569	98,677	103,614	114,598	673,340
Industrial	-	-	-	-	-	-	-	-
Public authorities	24,704	21,444	21,212	23,679	47,569	47,776	54,893	241,276
Irrigation								-
Other (Fire, Misc., Co Accts)	929	25,749	(23,936)	1,202	1,449	9,340	(5,831)	8,902
								-
<b>Total</b>	<b>236,319</b>	<b>241,893</b>	<b>184,326</b>	<b>231,327</b>	<b>268,300</b>	<b>293,559</b>	<b>302,161</b>	<b>1,757,886</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	140,247	131,609	124,264	125,056	109,928	631,105	1,465,472	1,430,850
Commercial	119,487	109,923	98,553	99,507	88,683	516,152	1,189,492	1,188,107
Industrial	-	-	-	-	-	-	-	-
Public authorities	51,318	51,820	44,396	40,489	26,935	214,958	456,234	408,402
Irrigation								-
Other (Fire, Misc., Co Accts)	8,723	1,774	(5,424)	620	8,519	14,213	23,115	15,239
								-
<b>Total</b>	<b>319,775</b>	<b>295,126</b>	<b>261,789</b>	<b>265,673</b>	<b>234,065</b>	<b>1,376,428</b>	<b>3,134,314</b>	<b>3,042,598</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> 71,396

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>140,696</u>
100-3	Construction Work in Progress	\$ <u>4,350,390</u>
241	Advances for Construction	\$ <u>65,563</u>
265	Contributions in Aid of Construction	\$ <u>7,952,770</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 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

619 446-4761  
Telephone Number

5/31/19  
Date

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