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2019  
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**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, 2019, through December 31, 2019. 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	14,395			\$ 87,786
5		Total Intangible Plant	\$ 74,999	\$ 14,395	\$ -	\$ -	\$ 89,394
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 46,503	\$ 28,252			\$ 74,755
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	21,686,257	324,083	(9,849)		\$ 22,000,491
36	344	Fire Mains					\$ -
37	345	Services	11,051,605	732,197	(10,735)		\$ 11,773,067
38	346	Meters	3,831,164	428,953	(174,710)		\$ 4,085,407
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	1,597,423	48,516	(10,654)		\$ 1,635,285
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 39,337,824	\$ 1,533,749	\$ (205,948)	\$ -	\$ 40,665,625
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,153,517	(5,039)			\$ 1,148,478
46	372	Office Furniture and Equipment	277,485	(475)	(32,300)		\$ 244,710
47	373	Transportation Equipment	217,802				\$ 217,802
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	119,964				\$ 119,964
51	377	Power Operated Equipment	139,675				\$ 139,675
52	378	Tools, Shop and Garage Equipment	383,525				\$ 383,525
53	379	Other General Plant	248,219	4,702			\$ 252,921
54		Total General Plant	\$ 2,540,186	\$ (812)	\$ (32,300)	\$ -	\$ 2,507,074
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	\$ 42,148,168	\$ 1,575,584	\$ (238,248)	\$ -	\$ 43,485,504

**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 12/31/2019 (b)	Balance 1/1/2019 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	43,485,504	42,148,168
3		Construction Work in Progress	10,983,379	4,350,390
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 54,468,883</b>	<b>\$ 46,498,558</b>
6		Less Accumulated Depreciation		
7		Plant in Service	14,767,135	14,094,350
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 14,767,135</b>	<b>\$ 14,094,350</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,110,127	1,670,626
12		Deferred Investment Tax Credit	23,686	30,062
13		Other Reserves	792,013	881,250
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,925,826</b>	<b>\$ 2,581,938</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	8,198,992	7,952,770
17		Advances for Construction	56,353	65,563
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 8,255,345</b>	<b>\$ 8,018,333</b>
20		<b>Add Materials and Supplies</b>	<b>146,197</b>	<b>140,696</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>5,194,681</b>	<b>5,395,732</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 33,861,455</b>	<b>\$ 27,340,365</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	25,091,724	26,049,110
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	27,776,101	29,619,179
28		Other Revenues: Flat Rate Monthly Billing	219,317	214,161
29		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>\$ 27,995,418</b>	<b>\$ 29,833,340</b>
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0078	0.0072
31		5/24 x Line 25 x (100% - Line 30)	5,186,491	5,387,940
32		1/24 x Line 25 x Line 30	8,190	7,791
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 5,194,681</b>	<b>\$ 5,395,732</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	14,094,350				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	914,081				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	131,699				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	105,384				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ 1,151,164	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(238,248)				
13	(b) Cost of removal	(240,131)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (478,379)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 14,767,135	\$ -	\$ -	\$ -	\$ -
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						
27						
28						
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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	130,842	4,359			\$ 135,201
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 130,919	\$ 4,359	\$ -	\$ -	\$ 135,278
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)		5,688		\$ 721
26	342	Reservoirs and Tanks	769,463	27,919			\$ 797,382
27	343	Transmission and Distribution Mains	7,185,358	369,095	(9,850)	(89,198)	\$ 7,455,405
28	344	Fire Mains	-				\$ -
29	345	Services	3,576,863	283,178	(10,735)	(13,533)	\$ 3,835,773
30	346	Meters	989,673	192,477	(171,593)	(20,521)	\$ 990,036
31	347	Meter Installations	(6,005)	(3)	(3,115)		\$ (9,123)
32	348	Hydrants	786,847	34,312	(10,654)	(10,066)	\$ 800,439
33	349	Other Transmission and Distribution Plant	6,533				\$ 6,533
34		Total Transmission and Distribution Plant	\$ 13,303,765	\$ 906,978	\$ (200,259)	\$ (133,318)	\$ 13,877,166
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	107,804	46,244	(5,689)	(390)	\$ 147,969
38	372	Office Furniture and Equipment	24,680	24,457	(32,300)	(1,028)	\$ 15,809
39	373	Transportation Equipment	69,568	7,611			\$ 77,179
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	7,006	7,942			\$ 14,948
43	377	Power Operated Equipment	121,963	920			\$ 122,883
44	378	Tools, Shop and Garage Equipment	229,307	10,864			\$ 240,171
45	379	Other General Plant	72,308	36,406	12,036	(12)	\$ 120,738
46	390	Other Tangible Property	9,628		(12,036)		\$ (2,408)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 642,264	\$ 134,444	\$ (37,989)	\$ (1,430)	\$ 737,289
49		Total	\$ 14,094,350	\$ 1,045,781	\$ (238,248)	\$ (134,748)	\$ 14,767,135



**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	13,608,296	14,294,033	\$ (685,737)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	10,740,976	10,967,988	\$ (227,012)
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	3,911,553	4,234,138	\$ (322,585)
8		Sub-total	\$ 28,260,825	\$ 29,496,159	\$ (1,235,334)
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	185,614	214,161	\$ (28,547)
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	133,859	99,366	\$ 34,493
26		Sub-total	\$ 319,473	\$ 313,527	\$ 5,946
27		Total Water Service Revenues	\$ 28,580,298	\$ 29,809,686	\$ (1,229,388)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	284,901	26,899	\$ 258,002
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,001,303	527,786	\$ 1,473,517
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 2,286,204	\$ 554,685	\$ 1,731,519
36	501	Total operating revenues	\$ 30,866,502	\$ 30,364,371	\$ 502,131

## 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	10,863	12,041	\$ (1,178)	
6	703	Miscellaneous expenses	A		441		\$ 441	
7	704	Purchased water	A	B	C	18,520,247	19,865,883	\$ (1,345,636)
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		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 18,531,551	\$ 19,877,924	\$ (1,346,373)
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	\$ (61)
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		2,817	771	\$ 2,046
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	\$ (79)
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B		2,621	2,070	\$ 551
37		<b>Total pumping expenses</b>				\$ 5,438	\$ 2,981	\$ 2,457

**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			23,159	21,729	\$ 1,430
43	743	Miscellaneous expenses	A	B		35,675	34,109	\$ 1,566
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>				\$ 58,834	\$ 55,838	\$ 2,996
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		64,960	65,177	\$ (217)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			6,061	3,163	\$ 2,898
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			3,253	6,955	\$ (3,702)
58	754	Meter expenses	A			40,129	48,524	\$ (8,395)
59	755	Customer installations expenses	A			100,174	81,940	\$ 18,234
60	756	Miscellaneous expenses	A			81,609	154,204	\$ (72,595)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		255	718	\$ (463)
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		992	3,269	\$ (2,277)
66	761	Maintenance of trans. and distribution mains	A			41,012	53,529	\$ (12,517)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	289	\$ (289)
69	763	Maintenance of services	A			56,465	42,464	\$ 14,001
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			15,979	12,760	\$ 3,219
72	765	Maintenance of hydrants	A			19,867	28,550	\$ (8,683)
73	766	Maintenance of miscellaneous plant	A			104,138	111,038	\$ (6,900)
74		<b>Total transmission and distribution expenses</b>				\$ 534,894	\$ 612,580	\$ (77,686)

**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		157,328	163,533	\$ (6,205)
80	773	Customer records and collection expenses	A			99,158	95,923	\$ 3,235
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,726	1,663	\$ 63
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ 258,212	\$ 261,119	\$ (2,907)
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	644,309	603,393	\$ 40,916
101	792	Office supplies and other expenses	A	B	C	19,874	21,092	\$ (1,218)
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			30,889	19,405	\$ 11,484
105	795	Employees' pensions and benefits	A	B	C	379,613	350,869	\$ 28,744
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			8,290	7,648	\$ 642
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			669,121	418,999	\$ 250,122
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	7,221	10,985	\$ (3,764)
114		<b>Total administrative and general expenses</b>				\$ 1,759,317	\$ 1,432,391	\$ 326,926
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	203,196	196,655	\$ 6,541
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	3,428,436	3,508,108	\$ (79,672)
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base <sup>1</sup>	A	B	C	353,381	230,358	\$ 123,023
120		<b>Total miscellaneous</b>				\$ 3,985,013	\$ 3,935,121	\$ 49,892
121		<b>Total operating expenses</b>				\$ 25,133,259	\$ 26,177,954	\$ (1,044,695)

<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	\$ 876	54,109		(53,233)	
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 484,634	484,634			
4	Other taxes - state income tax	\$ 404,054	398,592		5,462	
5	Other taxes - state unemployment insurance tax	\$ 8,259	6,831			1,428
6	Other taxes - other state and local taxes	\$ 37,865			37,865	
7	Other taxes - federal unemployment insurance tax	\$ 1,386	1,021			365
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 226,300	152,906			73,394
9	Other taxes - licenses	\$ 558	558			
10	Other taxes - federal deferred and ITC	\$ 1,065,584	1,065,584			
11	Other taxes - state deferred	\$ 195,904	195,904			
12		\$ -				
13		\$ -				
14	Total	\$ 2,425,420	\$ 2,360,139	\$ -	\$ (9,906)	\$ 75,187

**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 to Schedule D-1							
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	3,072,011	(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 12/31/19 (Feet)	Pumping Capacity (GPM)	Production 2019 (1,000 Gals)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	1,051,231
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	2,781
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	624,661
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,376,838
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	96
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	16,404
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,072,011
<b>TOTAL SYSTEM DELIVERY SAN DIEGO</b>					<b>3,072,011</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	595					627	
15	Riveted steel			1			687		5,374	3,332
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	83		2,488			28,319		282,898	228,252
19	Welded steel									
20	Wood									
21	Other - Galvanized	50							147	770
22	Other - PVC	64		918			653		19,935	71,508
23	Other - Ductile Iron								15	2,085
24	Other - Unknown								213	41
25	Total	2,011	1,711	4,843	-	-	45,858	-	339,518	315,291

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		2,243		5					9,580
27	Cast Iron (cement lined)	1,008	5,624		44,625					100,792
28	Concrete									-
29	Copper									4,534
30	Riveted steel	28	8,577	55	5,145	4,452	2,247	10,955		40,854
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,761	31,344		18,446					621,590
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							1,052
37	Other - PVC	1,171	2,140		8,666	194	8,318			113,565
38	Other - Ductile Iron	12	1,390		2,127		2,369	5,233		13,231
39	Other - Unknown									254
40	Total	32,016	51,366	55	79,014	4,646	12,934	16,188	-	905,451



<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	18,784	18,791		
Commercial	2,059	2,061		
Industrial				
Public authorities	314	303		
Irrigation				
Other (Misc., Co. Acct.)	22	26		
Agriculture				
Subtotal	21,179	21,181	-	-
Private fire connections			456	491
Public fire hydrants			1,128	1,131
Total	21,179	21,181	1,584	1,622

<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	17,841	
3/4 - in	74	14,862
1 - in	2,579	5,339
1 1/2 - in	542	530
2 - in	726	672
3 - in	25	34
4 - in	9	155
6 - in	14	224
Other	5	89
Total	21,815	21,905

<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 . . . . .	207
3. Used, after repair . . . . .	3
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	15,294
2. More than 10, but less than 15 years . . . . .	6,521
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							Subtotal
	January	February	March	April	May	June	July	
Residential	99,204	97,199	86,614	99,104	116,635	121,890	129,784	750,431
Commercial	79,416	78,480	70,925	76,098	96,982	93,850	105,308	601,059
Industrial	-	-	-	-	-	-	-	-
Public authorities	15,358	11,611	9,545	20,097	44,969	39,015	53,102	193,697
Irrigation								-
Other (Fire, Misc., Co Accts)	933	664	3,642	604	622	(508)	832	6,789
								-
<b>Total</b>	<b>194,910</b>	<b>187,954</b>	<b>170,726</b>	<b>195,903</b>	<b>259,208</b>	<b>254,248</b>	<b>289,027</b>	<b>1,551,976</b>

  

Classification of Service	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	132,043	134,555	125,954	110,232	108,506	611,291	1,361,721	1,465,472
Commercial	111,212	110,697	102,219	96,360	81,460	501,947	1,103,006	1,189,492
Industrial	-	-	-	-	-	-	-	-
Public authorities	55,596	55,879	47,622	39,914	22,256	221,266	414,963	456,234
Irrigation						-	-	-
Other (Fire, Misc., Co Accts)	1,548	3,241	937	1,470	786	7,981	14,770	23,115
						-	-	-
<b>Total</b>	<b>300,398</b>	<b>304,371</b>	<b>276,732</b>	<b>247,975</b>	<b>213,008</b>	<b>1,342,485</b>	<b>2,894,461</b>	<b>3,134,314</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> \_\_\_\_\_ 71,518

## 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>146,197</u>
100-3	Construction Work in Progress	\$ <u>10,983,379</u>
241	Advances for Construction	\$ <u>56,353</u>
265	Contributions in Aid of Construction	\$ <u>8,198,992</u>

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Garry Hofer  
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 books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2019, through December 31, 2019.

\_\_\_\_\_  
Vice President, Operations  
Title (Please Print)

\_\_\_\_\_  
/s/ Garry Hofer  
Signature

\_\_\_\_\_  
626-614-2510  
Telephone Number

\_\_\_\_\_  
06/30/2020  
Date

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