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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, 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

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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	1,608				\$ 1,608
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant	-	38,318			\$ 38,318
5		Total Intangible Plant	\$ 1,608	\$ 38,318	\$ -	\$ -	\$ 39,926
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 100,546	\$ 26,282			\$ 126,828
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	131,287				\$ 131,287
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 131,287	\$ -	\$ -	\$ -	\$ 131,287
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	17,369				\$ 17,369
31		Total Water Treatment Plant	\$ 17,369	\$ -	\$ -	\$ -	\$ 17,369

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	1,164,647				\$ 1,164,647
35	343	Transmission and Distribution Mains	23,483,082	12,588,946	(6,494)		\$ 36,065,534
36	344	Fire Mains					\$ -
37	345	Services	12,528,805	1,302,432	(17,709)		\$ 13,813,528
38	346	Meters	4,471,824	405,333	(43,674)		\$ 4,833,483
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	1,718,773	116,007	(3,429)		\$ 1,831,351
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 43,373,859	\$ 14,412,718	\$ (71,306)	\$ -	\$ 57,715,271
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,235,305	513,337			\$ 1,748,642
46	372	Office Furniture and Equipment	271,782	12,322	(116,233)		\$ 167,871
47	373	Transportation Equipment	260,652	9,040			\$ 269,692
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	320,428	(25)	(62,067)		\$ 258,336
51	377	Power Operated Equipment	123,003				\$ 123,003
52	378	Tools, Shop and Garage Equipment	334,629	11,513	(53,011)		\$ 293,131
53	379	Other General Plant	197,827		(5,254)		\$ 192,573
54		Total General Plant	\$ 2,743,625	\$ 546,187	\$ (236,565)	\$ -	\$ 3,053,247
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 46,368,294	\$ 15,023,505	\$ (307,871)	\$ -	\$ 61,083,928

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	61,083,928	46,368,294
3		Construction Work in Progress	5,311,805	17,200,956
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 66,395,733	\$ 63,569,250
6		Less Accumulated Depreciation		
7		Plant in Service	15,986,315	15,400,839
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 15,986,315	\$ 15,400,839
10		Less Other Reserves		
11		Deferred Income Taxes	3,887,490	1,943,281
12		Deferred Investment Tax Credit	14,563	18,612
13		Other Reserves	1,251,083	744,637
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,153,136	\$ 2,706,530
15		Less Adjustments		
16		Contributions in Aid of Construction	8,512,705	8,328,333
17		Advances for Construction	40,397	48,958
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 8,553,102	\$ 8,377,291
20		Add Materials and Supplies	158,437	155,010
21		Add Working Cash (=Line 34)	5,625,351	5,596,900
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 42,486,968	\$ 42,836,500
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	27,122,709	27,000,979
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	29,989,504	29,010,053
28		Other Revenues: Flat Rate Monthly Billing	168,209	183,616
29		Total Revenues (=Line 27 + Line 28)	\$ 30,157,713	\$ 29,193,669
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0056	0.0063
31		5/24 x Line 25 x (100% - Line 30)	5,619,048	5,589,824
32		1/24 x Line 25 x Line 30	6,303	7,076
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 5,625,351	\$ 5,596,900
		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	15,400,839				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	971,688				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	163,482				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	26,140				
9	(g) All other credits ¹					
10	Total credits	\$ 1,161,310	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(307,871)				
13	(b) Cost of removal	(267,963)				
14	(c) All other debits ¹					
15	Total debits	\$ (575,834)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 15,986,315	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19	NARUC rate depreciation method - straight line					
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - See Form 7004 in the consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains	2				\$ 2
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 2	\$ -	\$ -	\$ -	\$ 2
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	77				\$ 77
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	136,443	83			\$ 136,526
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 136,520	\$ 83	\$ -	\$ -	\$ 136,603
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	17,400				\$ 17,400
22		Total Water Treatment Plant	\$ 17,400	\$ -	\$ -	\$ -	\$ 17,400
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	721				\$ 721
26	342	Reservoirs and Tanks	825,020	27,529			\$ 852,549
27	343	Transmission and Distribution Mains	7,801,762	370,547	(6,495)	(105,691)	\$ 8,060,123
28	344	Fire Mains	-				\$ -
29	345	Services	4,018,554	324,659	(17,709)	(107,831)	\$ 4,217,673
30	346	Meters	1,081,033	229,238	(43,673)	(15,965)	\$ 1,250,633
31	347	Meter Installations	(9,126)	(3)			\$ (9,129)
32	348	Hydrants	795,028	37,809	(3,429)	(11,919)	\$ 817,489
33	349	Other Transmission and Distribution Plant	6,531				\$ 6,531
34		Total Transmission and Distribution Plant	\$ 14,519,523	\$ 989,779	\$ (71,306)	\$ (241,406)	\$ 15,196,590
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	195,340	50,908			\$ 246,248
38	372	Office Furniture and Equipment	42,968	33,247	(116,232)		\$ (40,017)
39	373	Transportation Equipment	89,240	17,746			\$ 106,986
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	29,614	17,688	(62,067)		\$ (14,765)
43	377	Power Operated Equipment	107,147	811			\$ 107,958
44	378	Tools, Shop and Garage Equipment	187,531	9,606	(53,011)	(417)	\$ 143,709
45	379	Other General Plant	77,963	15,302	(5,255)		\$ 88,010
46	390	Other Tangible Property	(2,409)				\$ (2,409)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 727,394	\$ 145,308	\$ (236,565)	\$ (417)	\$ 635,720
49		Total	\$ 15,400,839	\$ 1,135,170	\$ (307,871)	\$ (241,823)	\$ 15,986,315

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	14,172,103	14,330,720	\$ (158,617)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	10,971,105	10,214,704	\$ 756,401
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	4,525,263	4,040,685	\$ 484,578
8		Sub-total	\$ 29,668,471	\$ 28,586,109	\$ 1,082,362
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	133,096	155,054	\$ (21,958)
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	69,891	38,881	\$ 31,010
26		Sub-total	\$ 202,987	\$ 193,935	\$ 9,052
27		Total Water Service Revenues	\$ 29,871,458	\$ 28,780,044	\$ 1,091,414
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	(104,271)	387,177	\$ (491,448)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	1,446,914	2,723,559	\$ (1,276,645)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 1,342,643	\$ 3,110,736	\$ (1,768,093)
36	501	Total operating revenues	\$ 31,214,101	\$ 31,890,780	\$ (676,679)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	12,018	11,126	\$ 892	
6	703	Miscellaneous expenses	A		790	1,410	\$ (620)	
7	704	Purchased water	A	B	C	20,061,878	20,032,284	\$ 29,594
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B		14	\$ (14)	
19		Total source of supply expense				\$ 20,074,686	\$ 20,044,834	\$ 29,852
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B		-	\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		2,961	337	\$ 2,624
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		-	\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B		3,658	2,064	\$ 1,594
37		Total pumping expenses				\$ 6,619	\$ 2,401	\$ 4,218

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			28,713	25,621	\$ 3,092
43	743	Miscellaneous expenses	A	B		45,359	37,407	\$ 7,952
44	744	Chemicals and filtering materials	A	B		640		\$ 640
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		Total water treatment expenses				\$ 74,712	\$ 63,028	\$ 11,684
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		80,345	80,697	\$ (352)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			6,353	9,070	\$ (2,717)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			5,411	2,031	\$ 3,380
58	754	Meter expenses	A			53,277	35,846	\$ 17,431
59	755	Customer installations expenses	A			154,467	109,096	\$ 45,371
60	756	Miscellaneous expenses	A			167,573	82,401	\$ 85,172
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		5,650	644	\$ 5,006
66	761	Maintenance of trans. and distribution mains	A			79,617	59,152	\$ 20,465
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			73,277	52,696	\$ 20,581
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			21,502	19,041	\$ 2,461
72	765	Maintenance of hydrants	A			23,887	25,838	\$ (1,951)
73	766	Maintenance of miscellaneous plant	A			131,542	103,759	\$ 27,783
74		Total transmission and distribution expenses				\$ 802,901	\$ 580,271	\$ 222,630

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		139,255	183,085	\$ (43,830)
80	773	Customer records and collection expenses	A			69,454	54,122	\$ 15,332
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			3,944	3,787	\$ 157
83	775	Uncollectible accounts ^{1,2}	A	B	C	162,786	106,064	\$ 56,722
84		Total customer account expenses				\$ 375,439	\$ 347,058	\$ 28,381
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	821,047	675,110	\$ 145,937
101	792	Office supplies and other expenses	A	B	C	19,771	16,788	\$ 2,983
102	793	Property insurance	A			1,125		\$ 1,125
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			33,465	32,020	\$ 1,445
105	795	Employees' pensions and benefits	A	B	C	535,604	363,084	\$ 172,520
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			55,597	39,875	\$ 15,722
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			564,944	815,003	\$ (250,059)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	4,800	6,183	\$ (1,383)
114		Total administrative and general expenses				\$ 2,036,353	\$ 1,948,063	\$ 88,290
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	212,424	208,798	\$ 3,626
118	812	Administrative expenses transferred - Cr. ^{1,2}	A	B	C	3,339,300	3,630,376	\$ (291,076)
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	363,061	282,214	\$ 80,847
120		Total miscellaneous				\$ 3,914,785	\$ 4,121,388	\$ (206,603)
121		Total operating expenses				\$ 27,285,495	\$ 27,107,043	\$ 178,452

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

² Reclassifications have been made to conform prior year's reported data to the current presentation

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	\$ (353,723)	(353,723)			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 460,097	460,097			
4	Other taxes - state income tax	\$ 168,203	168,203			
5	Other taxes - state unemployment insurance tax	\$ 8,349	6,278			2,071
6	Other taxes - other state and local taxes	\$ 39,497			39,497	
7	Other taxes - federal unemployment insurance tax	\$ 1,409	1,025			384
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 254,772	183,900			70,872
9	Other taxes - licenses	\$ 509	509			
10	Other taxes - federal deferred and ITC	\$ 1,156,576	1,156,576			
11	Other taxes - state deferred	\$ 464,429	464,429			
12		\$ -				
13		\$ -				
14	Total	\$ 2,200,118	\$ 2,087,294	\$ -	\$ 39,497	\$ 73,327

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

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

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

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

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 San Diego		
17	Annual quantities purchased	3,308,552	(Unit chosen) ² 1,000 gallons
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	3,070,000	Gallons
12	Concrete			
13	Total	2	3,070,000	

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

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/21 (Feet)	Pumping Capacity (GPM)	Production 2021 (1,000 Gals)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	1,213,675
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	4,073
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	617,183
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,405,946
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	0
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	67,675
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,308,552
TOTAL SYSTEM DELIVERY SAN DIEGO					3,308,552

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				119		3,773	3,019
12	Cast Iron (cement lined)			841			15,913		25,954	6,290
13	Concrete									
14	Copper	1,815	1,497	494					627	
15	Riveted steel			1			687	1,116	11,664	5,388
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	83		2,468			26,299		282,586	228,080
19	Welded steel									
20	Wood									
21	Other - Galvanized	50							147	770
22	Other - PVC	78		842			597		20,000	75,137
23	Other - Ductile Iron								15	2,085
24	Other - Unknown									41
25	Total	2,026	1,711	4,646	-	-	43,615	1,116	344,766	320,810

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		2,194		5					9,324
27	Cast Iron (cement lined)	1,008	5,554		38,814					94,374
28	Concrete									-
29	Copper									4,433
30	Riveted steel	28	8,015	55	5,145	4,452	4,347	10,955		51,854
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,761	31,339		18,383					618,999
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							1,052
37	Other - PVC	1,171	2,140		15,604	194	8,318			124,081
38	Other - Ductile Iron	12	1,390		1,180		2,369	5,233		12,283
39	Other - Unknown									41
40	Total	32,017	50,680	55	79,131	4,646	15,034	16,188	-	916,441

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,970	18,884		
Commercial	2,070	2,180		
Industrial				
Public authorities	302	304		
Irrigation				
Other (Misc., Co. Acct.)	27	24		
Agriculture				
Subtotal	21,369	21,392	-	-
Private fire connections			411	412
Public fire hydrants			1,129	1,137
Total	21,369	21,392	1,540	1,549

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	17,815	
3/4 - in	135	14,825
1 - in	2,624	5,440
1 1/2 - in	543	525
2 - in	738	685
3 - in	30	34
4 - in	9	156
6 - in	14	226
Other	4	89
Total	21,912	21,980

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	695
3. Used, after repair	5
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	14,996
2. More than 10, but less than 15 years	6,916
3. More than 15 years	-

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>158,437</u>
100-3	Construction Work in Progress	\$ <u>5,311,805</u>
241	Advances for Construction	\$ <u>40,397</u>
265	Contributions in Aid of Construction	\$ <u>8,512,705</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, 2021, through December 31, 2021.

Vice President, Operations
Title (Please Print)

/s/ Garry Hofer
Signature

626-614-2510
Telephone Number

06/15/2022
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5