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SEWER UTILITIES

**RECEIVED**

JUN 15 2022

PUBLIC UTILITIES COMMISSION  
WATER DIVISION

U# \_\_\_\_\_

2021  
ANNUAL REPORT  
OF

MONTEREY SEWER

---

CALIFORNIA-AMERICAN WATER COMPANY

---

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

511 Forest Lodge Road, #100, Pacific Grove, CA  
(OFFICIAL MAILING ADDRESS)

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93950  
ZIP

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

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## 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](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 22 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. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements 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.

# SEWER UTILITIES

California-American Water Company

(Name under which corporation, partnership or individual is doing business)

511 Forest Lodge Road, Suite 100, Pacific Grove, CA 93950

(Official mailing address)

Monterey

(Service area-town and county)

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:  
 (A) Date of organization 4/1/2003 incorporated in the State of California  
 (B) Names, titles and addresses of principal officers: \_\_\_\_\_  
 Current as of June 13, 2022
- |                      |   |  |
|----------------------|---|--|
| Kevin Tilden         | President   | 655 West Broadway, Suite 1410, San Diego, CA |
| Jeffrey Dana         | Chief Financial Officer, and Treasurer  | 655 West Broadway, Suite 1410, San Diego, CA |
| Garry Hofer          | Vice President, Operations  | 655 West Broadway, Suite 1410, San Diego, CA |
| Ian Crooks           | Officer, Engineering, and VP  | 655 West Broadway, Suite 1410, San Diego, CA |
| Evan Jacobs          | Officer, Communications & External Affairs                                    | 655 West Broadway, Suite 1410, San Diego, CA |
| Kimberly Castillo    | Officer, Human Resources  | 655 West Broadway, Suite 1410, San Diego, CA |
|                      | Vice President, General Counsel, and Secretary                                |  |
| Sarah Leeper         | Secretary   | 655 West Broadway, Suite 1410, San Diego, CA |
| Anthony Cerasuolo    | Assistant Secretary   | 655 West Broadway, Suite 1410, San Diego, CA |
| Jeffrey Linam        | Officer, Rates and Regulatory, and VP   | 655 West Broadway, Suite 1410, San Diego, CA |
| Thomas Brunet        | Officer, Business Development, and VP   | 655 West Broadway, Suite 1410, San Diego, CA |
| Kent Hodgkinson      | Officer, Business Development, and VP   | 655 West Broadway, Suite 1410, San Diego, CA |
| Kathryn Horning      | Assistant Secretary   | 655 West Broadway, Suite 1410, San Diego, CA |
| Stephen Wesley Owens | Assistant Treasurer   | 655 West Broadway, Suite 1410, San Diego, CA |
| Stacey Fulter        | Assistant Treasurer   | 655 West Broadway, Suite 1410, San Diego, CA |
| Edward A. Simon II   | Officer, Business Performance, Supplier Diversity and Inclusion and Diversity | 655 West Broadway, Suite 1410, San Diego, CA |

- 2 If unincorporated give the name and address of owner or of each partner:  
N/A
- 3 Name and telephone number of:  
 (A) One person listed above to receive correspondence: Jeffrey Linam (619) 446-4776  
 (B) Person responsible for operations and services: Christopher Cook (831) 646-3241

- 4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
 If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A

- 5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

- 6 This annual report was prepared by:
- Name of firm or consultant: N/A
- Address of firm or consultant: \_\_\_\_\_
- Phone Number of firm or consultant: ( )

### PUBLIC HEALTH STATUS

	Yes	No	Latest Date
7 Has state or local health department inspection been made during the year?			
8 Are routine laboratory tests of sewer being made?		N/A	
9 Has state health department sewer supply permit been obtained? (Indicate date)		N/A	
10 If no permit has been obtained, state whether application has been made and when.		N/A	
11 Show expiration date if state permit is temporary.		N/A	

- 12 List Name, Grade, and License Number of all Licensed Operators:
- |  |   |  |
|--|---|--|
| Nicholas Souza, Grade I, Cert#72876      | Michael Martignoni, Grade II Cert#28691 | James Bricker, Grade III, Cert#10743         |
| Mitchell Murdock, Grade III, Cert#6228   | Greg Daniels, Grade II, Cert#10191      | Ronaldo Cruz Gonzales, Grade II, Cert #28727 |
| Alexander Aliganga, Grade II, Cert#42552 | Mike Magretto, Grade III, Cert#43059    | Tony Lapham, Grade II Cert#44031             |
| Tony Lazaro, Grade II, Cert#40590        | Aaron Bell, Grade 1 Cert#44587          | Thomas Tolerson, Grade III, Cert # 9993      |
| Robert Moss, Grade III, Cert#41116       | Dominic Jackson, Grade 1, Cert#44162    |  |

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding sewer utilities provision of non-tariffed services using excess capacity. These decisions require sewer utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	None										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**SCHEDULE A  
BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>UTILITY PLANT</b>		
2	101	Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	18,749,615
3	101.1	Sewer Plant in Service - SDWBA/SRF	A-1, A-1b	-
4	101.2	Sewer Plant in Service - Grant Funds	A-1, A-1c	-
5	101.3	Sewer Plant in Service - Other	A-1	-
6	103	Sewer Plant Held for Future Use	A-1	-
7	104	Sewer Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Sewer Plant	A-1	60,157
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-
11	105.3	Construction Work in Progress - Other	A-1	-
12	114	Sewer Plant Acquisition Adjustments	A-1	379,899
13		Total Utility Plant		\$ 19,189,671
14	108	Accumulated Depreciation of Sewer Plant	A-2	(9,480,991)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Sewer Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Sewer Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		\$ (9,480,991)
19		Net Utility Plant		\$ 9,708,680
20				
21		<b>INVESTMENTS</b>		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Sewer Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		
26	124	Other Investments		
27		Total Investments		\$ -
28				
29		<b>CURRENT AND ACCRUED ASSETS</b>		
30	131	Cash		
31	132	Cash - Special Deposits		
32	141	Accounts Receivable - Customers		203,563
33	142	Receivables from Affiliated Companies		
34	143	Accumulated Provision for Uncollectible Accounts		
35	151	Materials and Supplies		30,167
36	174	Other Current Assets		36,690
37		Total current and accrued assets		\$ 270,420
38				
39	180	Deferred Charges		492,055
40	181	Accumulated Deferred Income Tax Assets		
41				
42		<b>Total Assets and Other Debits</b>		\$ 10,471,155

**SCHEDULE A  
BALANCE SHEET  
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>		
2	201	Common Stock	A-3	-
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	-
6	215	Retained Earnings	A-8	4,559,873
7		Total corporate capital and retained earnings		\$ 4,559,873
8				
9		<b>PROPRIETARY CAPITAL</b>		
10	218	Proprietary Capital	A-9	-
11				
12		<b>LONG TERM DEBT</b>		
13	224	Long-term Debt	A-10	-
14				
15		<b>CURRENT AND ACCRUED LIABILITIES</b>		
16	230	Payables to Affiliated Companies		
17	231	Accounts Payable		-
18	232	Short-term Notes Payable		
19	233	Customer Deposits		
20	236	Taxes Accrued		197,567
21	237	Interest Accrued		
22	241	Other Current Liabilities		433,903
23		Total current and accrued liabilities		\$ 631,470
24				
25		<b>DEFERRED CREDITS</b>		
26	252	Advances for Construction	F	-
27	253	Other Credits		94,446
28	255	Accumulated Deferred Investment Tax - Credits		
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30	283	Accumulated Deferred Income Tax Liabilities		
31		Total deferred credits		\$ 94,446
32				
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
34	265	Contributions in Aid of Construction		8,584,937
35	272	Accumulated Amortization of Contributions (negative number)		(3,399,571)
36		Net Contributions in Aid of Construction		\$ 5,185,366
37		<b>Total Liabilities and Other Credits</b>		\$ 10,471,155

**SCHEDULE A-1  
SEWER UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Sewer Plant in Service (Sch A-1a)	18,212,708	731,913	(195,006)	-	\$ 18,749,615
2	101.1	Sewer Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Sewer Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Sewer Plant In Service - Other					\$ -
5	103	Sewer Plant Held for Future Use					\$ -
6	104	Sewer Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Sewer Plant	179,680	612,390		(731,913)	\$ 60,157
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Sewer Plant Acquisition Adjustments	379,899				\$ 379,899
12		<b>Total utility plant</b>	<b>\$ 18,772,287</b>	<b>\$ 1,344,303</b>	<b>\$ (195,006)</b>	<b>\$ (731,913)</b>	<b>\$ 19,189,671</b>

\* Debit or credit entries should be explained by footnotes or supplementary schedules

\* Construction Work in Progress Other Credits represents completed projects transferred to Plant in Service

**SCHEDULE A-1a  
Account 101 - Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land	192,001				\$ 192,001
4		Total non-depreciable plant	\$ 192,001	\$ -	\$ -	\$ -	\$ 192,001
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	1,948,344	312,787	(22,976)		\$ 2,238,155
8	307	Wells	19,455				\$ 19,455
9	311	Pumping Equipment	1,687,850	151,059	(99,350)		\$ 1,739,559
10	317	Other Sewer Source Plant	131,588				\$ 131,588
11	320	Sewer Treatment Plant	9,465,890	131,191	(70,919)		\$ 9,526,162
12	330	Reservoirs, Tanks and Standpipes	-				\$ -
13	331	Sewer Mains	4,093,746	9,658			\$ 4,103,404
14	333	Services and Meter Installations	23,224				\$ 23,224
15	334	Meters	-				\$ -
16	335	Hydrants	-				\$ -
17	339	Other Equipment	226,273	90,696	(1,761)		\$ 315,208
18	340	Office Furniture and Equipment	15,370				\$ 15,370
19	341	Transportation Equipment	408,967	36,522			\$ 445,489
20		Total depreciable plant	\$ 18,020,707	\$ 731,913	\$ (195,006)	\$ -	\$ 18,557,614
21		<b>Total sewer plant in service</b>	<b>\$ 18,212,708</b>	<b>\$ 731,913</b>	<b>\$ (195,006)</b>	<b>\$ -</b>	<b>\$ 18,749,615</b>

\* Debit or credit entries should be explained by footnotes or supplementary schedules



**SCHEDULE A-1b**  
**Account 101.1 - Sewer Plant in Service - SDWBA/SRF**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>	None				
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		<b>Total sewer plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1c**  
**Account 101.2 - Sewer Plant in Service - Grant Funds**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>	None				
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		<b>Total sewer plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-2**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Sewer Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Sewer Plant - Grant Funds (d)	Accumulated Depreciation of Sewer Plant - Other (e)	Accumulated Depreciation of Non-Sewer Utility Property (f)
1	Balance in reserves at beginning of year	9,347,232				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	145,443				
4	(b) Charged to Account 403	223,977				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 369,420	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(195,006)				
13	(b) Cost of removal	(40,655)				
14	(c) All other debits					
15	Total debits	\$ (235,661)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,480,991	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

**SCHEDULE A-3**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	N/A				\$ -		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-4**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	N/A						
2							
3							
4							
5							
6				Total	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-5**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	-	Total number of shares	-

<b>SCHEDULE A-6</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

<b>SCHEDULE A-7</b>		
<b>Account 211 - Other Paid in Capital (Corporations only)</b>		
Line No.	Description of Items (a)	Balance End of Year (b)
1	N/A	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE A-8</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	4,020,335
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail) (adjust between water and waste water)	688,802
6	Total Credits	\$ 688,802
7		
8	Less: Debits	
9	Net losses	(149,264)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(149,264)
15	Balance end of year	\$ 4,559,873

**SCHEDULE A-9**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	-
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

**SCHEDULE A-10**  
**Account 224 - Long-Term Debt**

Line No.	Lender, CPUC Order No. (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	None						
2							
3							
4							
5							
6							
7							
8			Total	\$ -		\$ -	\$ -

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	3,459,434
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	* Operating Expenses	B-2	3,130,911
6	403	Depreciation Expense	A-2	223,977
7	407	SDWBA/SRF Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	180,548
9	409	State Corporate Income Tax Expense	B-3	32,296
10	410	Federal Corporate Income Tax Expense	B-3	41,243
11		Total operating revenue deductions		\$ 3,608,975
12		Total utility operating income		\$ (149,541)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	(277)
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ 277
20		Net income		\$ (149,264)

\*CA-AM Operating expenses on Schedule B do not agree to Schedule B-2 total operating expenses due to the removal of corporate allocated return on rate base of \$18,534 included in Schedule B-2 Schedule Line No. 30

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>SEWER SERVICE REVENUES</b>	
2	460	Unmetered sewer revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	2,918,401
4		460.2 Commercial and Miscellaneous	345,819
5		460.3 Large Sewer Users	
6		460.4 Safe Drinking Water Bond/SRF Surcharge	
7		460.5 Other Unmetered Revenue	27,258
8		Subtotal	\$ 3,291,478
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered sewer revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Sewer Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	
23		Subtotal	\$ -
24		Total sewer service revenues	\$ 3,291,478
25			
26	480	Other sewer revenue	167,956
27		Total Operating Revenues	\$ 3,459,434

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>	
2		<b>VOLUME RELATED EXPENSES</b>	
3	610	Purchased Sewer	
4	615	Power	281,826
5	618	Other Volume Related Expenses	495,332
6		Total volume related expenses	\$ 777,158
7			
8		<b>NON-VOLUME RELATED EXPENSES</b>	
9	630	Employee Labor	1,028,227
10	640	Materials	64,053
11	650	Contract Work	178,189
12	660	Transportation Expense	140,986
13	664	Other Plant Maintenance Expenses	318
14		Total non-volume related expenses	\$ 1,411,773
15		Total plant operation and maintenance exp.	\$ 2,188,931
16			
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
18	670	Office Salaries	-
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	308,016
21	676	Uncollectible Accounts Expense <sup>1</sup>	8,310
22	678	Office Services and Rentals	2,392
23	681	Office Supplies and Expenses	558
24	682	Professional Services	
25	684	Insurance	
26	688	Regulatory Compliance Expense	
27	689	General Expenses	452,234
28		Total administrative and general expenses	\$ 771,510
29	800	Expenses Capitalized - Credit (Optional) <sup>1</sup>	170,470
30	900	Clearing Accounts (Optional) - CA-AM Corporate Allocated Return on Rate Base <sup>1</sup>	18,534
31		Net administrative and general expense	\$ 960,514
32		Total Operating Expenses	\$ 3,149,445

<sup>1</sup> Amounts reflect allocated expenses consistent with the methodology employed in the authorized GRC revenue requirement



**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Sewer (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	19,544		\$ 19,544
3	408.2 Payroll taxes	74,479		\$ 74,479
4	408.3 Other taxes and licenses	86,525		\$ 86,525
5	Total taxes other than income taxes	\$ 180,548	\$ -	\$ 180,548
6				
7	409 State corporate income tax	32,296		\$ 32,296
8	410 Federal corporate income tax	41,243		\$ 41,243
9	Total income taxes	\$ 73,539	\$ -	\$ 73,539
10				
11	Total	\$ 254,087	\$ -	\$ 254,087

**SCHEDULE B-4**  
**Accounts 421, 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	None		
2			
3			
4			
5		\$ -	\$ -

**SCHEDULE B-5**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	-
2	Interest on other (give details below):	
3	Pension, OPEB's ICBA and CEBA	(277)
4		
5		
6		
7		
8		
9		
10		\$ (277)

**SCHEDULE C - SOURCES OF SUPPLY AND SEWER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to Sewer Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
N/A					
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased sewer (unit)				Annual Quantity	
Supplier:					

<b>SCHEDULE D - SEWER DELIVERED TO METERED CUSTOMERS</b>			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential	NA		
Commercial			
Industrial			
Fire Protection			
Irrigation			
Other (specify)			
Total	-	-	-

**SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor		1,028,227		\$ 1,028,227
2	670	Office salaries				\$ -
3	671	Management salaries				\$ -
4		Total	-	\$ 1,028,227	\$ -	\$ 1,028,227

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	-
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in		
-in		
-in		
-in		2,474
Total	-	2,474

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	NA
2 Used, after repair	NA
3 Fast, requiring refund	NA
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences		2,421	2,421			-	-	2,421
Industrial/Commercial		48	48			-	-	48
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other - Public Authority		5	5			-	-	5
Other - Misc			-			-	-	-
Total	-	2,474	2,474	-	-	-	-	2,474

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)							
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes 6"	Other sizes 8"	Other sizes 10"	Other Sizes 12"
Concrete			Cast Iron							
Earth - Lined Plastic	4	25,548,000	Welded steel							
Wood			Standard screw							
Steel			Cement-asbestos			594	1,905	603		
Other - Lined Clay	6	96,856,385	Plastic			10,985	29,502	39,668	1,286	4,753
			Other - ductile iron				820	11		
			Other - VCP				5,132	3,508	322	1,074
			Other - unknown		1,261	1,053	92,765	42,388	4,705	1,069
Total	10	122,404,385	Total	-	1,261	12,632	130,124	86,179	6,312	6,896

SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES) - Continued

Description	Other sizes 18"	Other sizes 24"	Totals
Cast Iron			-
Welded steel			-
Standard screw			-
Cement-asbestos			3,102
Plastic			86,194
Other - ductile iron			831
Other - VCP		890	10,926
Other - unknown	27		143,267
Total	27	890	244,321

**SCHEDULE L**  
**FOR ALL SEWER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: N/A  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Total Accumulated Reserve \$ \_\_\_\_\_

**SCHEDULE M  
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2021, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ **Garry Hofer**  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ **California-American Water Company (Monterey Sewer)**  
Name of Utility

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