

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

CALIFORNIA-AMERICAN WATER COMPANY

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

880 KUHN DRIVE, CHULA VISTA, CA 91914

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KENNETH LOUIE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

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 Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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.
9. This report must cover a calander year, from Janauary 1 through December 31. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Year 2001

NAME OF UTILITY California-American Water Company PHONE 619-656-2400

PERSON RESPONSIBLE FOR THIS REPORT B.K. Turner
(Prepared from Information in the 2001 Annual Report)

	1/1/01	12/31/01	Average
BALANCE SHEET DATA			
1 Intangible Plant	245,258	245,258	245,258
2 Land and Land Rights	2,947,273	2,947,273	2,947,273
3 Depreciable Plant	225,292,114	232,770,879	229,031,497
4 Gross Plant in Service	228,484,645	235,963,410	232,224,028
5 Less: Accumulated Depreciation	(72,759,394)	(77,662,227)	(75,210,811)
6 Net Water Plant in Service	155,725,251	158,301,183	157,013,217
7 Water Plant Held for Future Use	37,740	37,740	37,740
8 Construction Work in Progress	16,926,586	21,227,002	19,076,794
9 Materials and Supplies	369,198	456,806	413,002
10 Less: Advances for Construction	(4,913,652)	(4,691,011)	(4,802,332)
11 Less: Contributions in Aid of Construction	(24,090,994)	(24,205,577)	(24,148,286)
12 Less: Accumulated Deferred Income and ITC*	(12,361,118)	(12,969,723)	(12,665,421)
13 Net Plant Investment	131,693,011	138,156,420	134,924,716
CAPITALIZATION			
14 Common Stock	31,500,000	34,500,000	33,000,000
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	3,249,107	3,215,219	3,232,163
17 Retained Earnings	26,264,799	27,701,253	26,983,026
18 Common Stock and Equity (Lines 14 - 17)	61,013,906	65,416,472	63,215,189
19 Preferred Stock	-	-	-
20 Long-Term Debt	64,000,000	80,000,000	72,000,000
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	125,013,906	145,416,472	135,215,189

* ITC = Investment Tax Credits

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2001

NAME OF UTILITY California-American Water Company PHONE 619-656-2400

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	-
24	Fire Protection Revenue	<u>713,654</u>
25	Irrigation Revenue	<u>907,438</u>
26	Metered Water Revenue	<u>68,522,697</u>
27	Total Operating Revenue	<u>76,639,908</u>
28	<u>Operating Expenses</u>	<u>49,339,935</u>
29	Depreciation Expense (Composite Rate 3.22%)	<u>6,627,681</u>
30	Amortization and Property Losses	<u>138,860</u>
31	Property Taxes	<u>1,353,612</u>
32	Taxes Other Than Income Taxes	<u>1,435,478</u>
33	Total Operating Revenue Deduction Before Taxes	<u>59,210,693</u>
34	California Corp. Franchise Tax	<u>1,027,000</u>
35	Federal Corporate Income Tax	<u>3,194,285</u>
36	Total Operating Revenue Deduction After Taxes	<u>63,431,978</u>
37	Net Operating Income (Loss) - California Water Operations	<u>13,207,930</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(481,335)</u>
39	Income Available for Fixed Charges	<u>12,726,595</u>
40	Interest Expense	<u>5,714,863</u>
41	Net Income (Loss) Before Dividends	<u>7,011,732</u>
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	<u>7,011,732</u>
 OTHER DATA		
44	Refunds of Advances for Construction	<u>222,642</u>
45	Total Payroll Charged to Operating Expenses	<u>7,431,523</u>
46	Purchased Water	<u>17,869,329</u>
47	Power	<u>4,184,064</u>
48	Class A Water Companies Only:	
a.	Pre-TRA 1986 Contributions in Aid of Construction	<u>17,699,300</u>
b.	Pre-TRA 1986 Advances for Construction	<u>425,449</u>
c.	Post TRA 1986 Contributions in Aid of Construction	<u>4,161,301</u>
d.	Post TRA 1986 Advances for Construction	<u>4,488,204</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average		
		Jan. 1	Dec. 31	Average
49	Metered Service Connections	<u>105,371</u>	<u>106,298</u>	<u>105,835</u>
50	Flat Rate Service Connections	<u>8,751</u>	<u>9,619</u>	<u>9,185</u>
51	Total Active Service Connections	<u>114,122</u>	<u>115,917</u>	<u>115,020</u>

GENERAL INFORMATION

- 1 Name under which utility is doing business:
California-American Water Company
- 2 Official mailing address:
880 Kuhn Drive, Chula Vista, CA ZIP 91914
- 3 Name and title of person to whom correspondence should be addressed:
B. Kent Turner Telephone: 619-656-2400
- 4 Address where accounting records are maintained:
880 Kuhn Drive, Chula Vista, CA 91914
- 5 Service Area (Refer to district reports if applicable):
See District Reports (4)
- 6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
 Name: _____
 Address: _____ Telephone: _____

7 OWNERSHIP. Check and fill in appropriate line:

- | | | |
|-------------------------------------|-----------------------------------------------------------------------|----------------------|
| <input type="checkbox"/> | Individual (name of owner) _____ | |
| <input type="checkbox"/> | Partnership (name of partner) _____ | |
| <input type="checkbox"/> | Partnership (name of partner) _____ | |
| <input type="checkbox"/> | Partnership (name of partner) _____ | |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>California-American Water Company</u> | |
| | Organized under laws of (state) <u>California</u> | Date: <u>12-7-65</u> |

Principal Officers:

(Name)	(Title)	
(Name) <u>J. A. Almond</u>	(Title) <u>Vice-President</u>	
(Name) <u>B.K. Turner</u>	(Title) <u>VP & Treasurer</u>	
(Name) <u>D.P. Stephenson</u>	(Title) <u>Asst. Treasurer</u>	
(Name) <u>J.S. Driscoll</u>	(Title) <u>Secretary</u>	
(Name) <u>G.R. Carbajal</u>	(Title) <u>Asst. Treasurer</u>	

- 8 Names of associated companies: American Water Works Company, Inc.
-
- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- Date: _____
- Date: _____
- Date: _____
- Date: _____

10 Use the space below for supplementary information or explanations concerning this report:

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant			
3	107	Utility plant adjustments	8	264,320,096.50	252,540,915.86
4		Total utility plant			
5	250	Reserve for depreciation of utility plant		264,320,096.50	252,540,915.86
6	251	Reserve for amortization of limited term utility investments	11	77,662,227.07	72,759,394.18
7	252	Reserve for amortization of utility plant acquisition adjustment	11	-	
8		Total utility plant reserves	11	6,453,361.64	6,260,097.20
9		Total utility plant less reserves		84,115,588.71	79,019,491.38
10				180,204,507.79	173,521,424.48
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property			
13	253	Reserve for depreciation and amortization of other property	10	456,318.02	456,318.02
14		Other physical property less reserve	11		
15	111	Investments in associated companies		456,318.02	456,318.02
16	112	Other investments	13	-	
17	113	Sinking funds	13	-	
18	114	Miscellaneous special funds	14	-	
19		Total investments and fund accounts	14	-	
20				456,318.02	456,318.02
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash			
23	121	Special deposits		366,589.52	(447.89)
24	122	Working funds	15	20,643.55	31,575.69
25	123	Temporary cash investments		4,400.00	4,550.00
26	124	Notes receivable		-	
27	125	Accounts receivable	15	-	-
28	126	Receivables from associated companies		4,761,275.80	4,397,714.95
29	131	Materials and supplies	16	56,417.87	57,149.22
30	132	Prepayments		456,805.54	369,197.58
31	133	Other current and accrued assets	16	436,027.00	422,106.77
32		Total current and accrued assets	16	4,096,700.00	3,952,700.00
33				10,198,859.28	9,234,546.32
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense			
36	141	Extraordinary property losses	17	642,052.00	692,284.00
37	142	Preliminary survey and investigation charges	18	-	
38	143	Clearing accounts		1,544,336.25	256,077.49
39	145	Other work in progress		-	
40	146	Other deferred debits		1,304,886.71	1,982,604.81
41		Total deferred debits	18	12,459,140.62	11,475,086.38
42		Total assets and other debits		15,950,415.58	14,406,052.68
43				206,810,100.67	197,618,341.50

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	19	34,500,000.00	31,500,000.00
3	201	Preferred capital stock	19		
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	19		
6	150	Discount on capital stock	18		
7	151	Capital stock expense	18		
8	270	Capital surplus	20	3,215,218.52	3,249,106.52
9	271	Earned surplus	20	27,701,253.62	26,264,799.29
10		Total corporate capital and surplus		65,416,472.14	61,013,905.81
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	21		
14	205	Undistributed profits of proprietorship or partnership	21		
15		Total proprietary capital			
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	22	64,000,000.00	64,000,000.00
19	211	Receivers' certificates			
20	212	Advances from associated companies	22	-	
21	213	Miscellaneous long-term debt	22	16,000,000.00	
22		Total long-term debt		80,000,000.00	64,000,000.00
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	23	4,865,247.35	15,634,285.00
26	221	Notes receivable discounted			
27	222	Accounts payable		1,626,339.73	2,823,253.38
28	223	Payables to associated companies	23	(174,016.21)	(42,857.54)
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		905.00	905.00
33	228	Taxes accrued	24	(450,586.02)	541,553.60
34	229	Interest accrued		936,235.62	815,968.65
35	230	Other current and accrued liabilities	23	5,361,337.18	4,349,606.94
36		Total current and accrued liabilities		12,165,462.65	24,122,715.03
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	4,691,010.55	4,913,652.29
41	242	Other deferred credits	26	7,341,946.70	7,095,002.22
42		Total deferred credits		12,032,957.25	12,008,654.51
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	26	19,909.00	20,954.00
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26	12,969,723.00	12,361,118.00
50		Total reserves		12,989,632.00	12,382,072.00
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	27	24,205,576.63	24,090,994.15
54		Total liabilities and other credits		206,810,100.67	197,618,341.50

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	28	76,639,907
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	49,339,934
6	503	Depreciation	11	6,766,541
7	504	Amortization of limited-term utility investments	11	
8	505	Amortization of utility plant acquisition adjustments	11	
9	506	Property losses chargeable to operations	32	
10	507	Taxes	32	7,325,502
11		Total operating revenue deductions		63,431,977
12		Net operating revenues		13,207,930
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13,207,930
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	34	0
19	522	Revenue from lease of other physical property		103,545
20	523	Dividend revenues		
21	524	Interest revenues		123,226
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	34	0
24	527	Nonoperating revenue deductions - Dr.	34	-627,508
25		Total other income		-400,737
26		Net income before income deductions		12,807,192
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		5,118,867
30	531	Amortization of debt discount and expense	17	50,232
31	532	Amortization of premium on debt - Cr.	17	0
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	34	563,881
35	536	Interest charged to construction - Cr.		-169,933
36	537	Miscellaneous amortization		151,816
37	538	Miscellaneous income deductions	34	80,598
38		Total income deductions		5,795,461
39		Net income		7,011,732
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		7,011,732
46				

SCHEDULE A-1
Account 100 - 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	100 - 1	Utility plant in service (Schedule A-1a)	228,415,959.54	9,667,495.06	2,070,504.85	-113,750.94	235,899,198.81
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	16,926,586.22		xxxxxxxxxx	4,300,416.00	21,227,002.22
4	100 - 4	Utility plant held for future use (Sch A-1c)	37,740.00	0	0	0	37,740.00
5	100 - 5	Utility plant acquisition adjustments	7,091,944.81	0	xxxxxxxxxx	0	7,091,944.81
6	100 - 6	Utility plant in process of reclassification	68,685.00				68,685.00
7		Total utility plant	252,540,915.57	9,667,495.06	2,070,504.85	4,186,665.06	264,324,570.84

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)
8		I. INTANGIBLE PLANT					
9	301	Organization	145,211.89	1,614.51	0.00	0.00	146,826.40
10	302	Franchises and consents (Schedule A-1b)	100,045.91	0.00	0.00	0.00	100,045.91
11	303	Other intangible plant	10,002.14	0.00	0.00	-3,000.00	7,002.14
12		Total intangible plant	255,259.94	1,614.51	0.00	-3,000.00	253,874.45
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	3,148,755.64	0.00	0.00	-	3,148,755.64
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	277,229.13	3,450.00	0.00	0.00	280,679.13
19	312	Collecting and impounding reservoirs	2,601,144.79	0.00	1,543.36	0.00	2,599,601.43
20	313	Lake, river and other intakes	945,284.22	0.00	0.00	0.00	945,284.22
21	314	Springs and tunnels	0.00	0.00	0.00	0.00	-
22	315	Wells	7,896,846.25	1,627,209.48	22,426.71	0.00	9,501,629.02
23	316	Supply mains	1,961,673.70	0.00	0.00	0.00	1,961,673.70
24	317	Other source of supply plant	136,544.24	0.00	0.00	0.00	136,544.24
25		Total source of supply plant	13,818,722.33	1,630,659.48	23,970.07	0.00	15,425,411.74
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	1,072,839.23	988,428.90	287.39	0.00	2,060,980.74
29	322	Boiler plant equipment	0.00	0.00	0.00	0.00	-
30	323	Other power production equipment	0.00	0.00	0.00	0.00	-
31	324	Pumping equipment	14,472,360.17	990,662.08	228,905.46	-2,000.00	15,232,116.79
32	325	Other pumping plant	0.00	0.00	0.00	0.00	-
33		Total pumping plant	15,545,199.40	1,979,090.98	229,192.85	-2,000.00	17,293,097.53
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	4,582,117.29	11,148.57	0.00	0.00	4,593,265.86
37	332	Water treatment equipment	13,648,680.78	966,145.86	45,571.49	3,079.33	14,572,334.48
38		Total water treatment plant	18,230,798.07	977,294.43	45,571.49	3,079.33	19,165,600.34

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

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	0.00	0.00	0.00	0.00	-
3	342	Reservoirs and tanks	32,848,234.30	324,372.17	334,574.46	0.00	32,838,032.01
4	343	Transmission and distribution mains	93,704,365.99	1,594,035.67	23,016.76	-1,061.62	95,274,323.28
5	344	Fire mains	0.00	0.00	0.00	0.00	-
6	345	Services	26,841,742.49	1,486,047.62	380,177.91	-122.12	27,947,490.08
7	346	Meters	5,933,384.37	215,448.52	412,235.70	0.00	5,736,597.19
8	347	Meter installations	0.00	0.00	0.00	0.00	-
9	348	Hydrants	7,335,888.82	240,895.06	22,251.01	1,849.87	7,556,382.74
10	349	Other transmission and distribution plant	171,301.32	0.00	0.00	0.00	171,301.32
11		Total transmission and distribution plant	166,834,917.29	3,860,799.04	1,172,255.84	666.13	169,524,126.62
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	1,449,743.47	343.82	0.00	0.00	1,450,087.29
15	372	Office furniture and equipment	1,376,045.56	19,147.52	2,652.39	-545.01	1,391,995.68
16	373	Transportation equipment	3,362,225.83	171,037.81	355,248.22	-9,034.67	3,168,980.75
17	374	Stores equipment	34,264.18	0.00	0.00	0.00	34,264.18
18	375	Laboratory equipment	401,306.02	5,461.34	204,558.05	0.00	202,209.31
19	376	Communication equipment	556,501.78	0.00	0.00	0.00	556,501.78
20	377	Power operated equipment	833,827.99	423,041.64	36,556.18	-1,928.36	1,218,385.09
21	378	Tools, shop and garage equipment	1,029,523.61	50,228.38	0.00	-1,105.20	1,078,646.79
22	379	Other general plant	179,989.84	51,291.22	499.76	3,412.36	234,193.66
23		Total general plant	9,223,428.28	720,551.73	599,514.60	-9,200.88	9,335,264.53
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	1,358,878.59	497,484.89	0.00	-107,769.50	1,748,593.98
27	391	Utility plant purchased	0.00	0.00	0.00	0.00	-
28	392	Utility plant sold	0.00	0.00	0.00	0.00	-
29		Total undistributed items	1,358,878.59	497,484.89	0.00	-107,769.50	1,748,593.98
30		Total utility plant in service	228,415,959.54	9,667,495.06	2,070,504.85	-118,224.92	235,894,724.83

SCHEDULE A-1b
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)	Amount at which Carried in Account ¹ (e)
31					
32	See Addendum Page 1				
33					
34					
35	Total	XXXXXXXXXXXXXXXXXXXXXXXXXX			

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

SCHEDULE A-1b

ACCOUNT 302 - FRANCHISES AND CONSENTS

NAME OF ORIGINAL GRANTOR	DATE OF GRANT	TERM IN YEARS	DATE OF ACQUISITION BY UTILITY
State of California		Perpetual	See Note*
City of San Gabriel Ordinance 406	12-30-38	50	01-19-39
City of San Marino Ordinance 903	09-10-86	15	09-10-86
County of San Diego Ordinance 162	11-30-07	Perpetual	11-22-35
City of Los Angeles Ordinance 163757	06-07-88	10	06-10-88
County of Monterey Ordinance 1278	02-14-63	50	02-14-63
City of Rosemead Ordinance 96	06-26-64	Indeterminate	06-26-64
City of Seaside Ordinance 317	10-05-67	30	12-11-67
County of Ventura	03-15-60	50	03-15-60
Public Utilities Commission	Various	--	Various
County of Los Angeles Ordinance 12393	08-14-81	25	10-21-81

Amount at which carried in account \$100,045.91

* Note: Acquired by purchase of stock of corporations 11-23-35 covering Coronado, Monterey, Pacific Grove, and Pasadena.

SCHEDULE A-1c
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Shopping center - lot 13 - Village District			37,740.00
2				
3				
4				
5				
6				
7				
8				
9	Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxx		37,740.00

SCHEDULE A-2
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Book Value End of Year (b)
10	Land, Architectural office plan & Liason - Corporate Office	425,639.04
11	Otay well & land - Coronado District	19,823.63
12	Chadwick land - Duarte District	4,179.45
13	Orbis well sites - Village District	990.30
14	Prince Camp Land	5,685.60
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	456,318.02

SCHEDULE A-3

Accounts 250 to 253, Inclusive - 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)
1	Balance in reserves at beginning of year	72,742,018.18	-	6,260,097.20	17,376.00
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	6,638,649.37			2,172.00
4	(b) Charged to Account 265	761,506.64			
5	(c) Charged to clearing accounts	-			
6	(d) Salvage recovered	66,616.23			
7	(e) All other credits ⁽²⁾	-		193,264.44	
8	Total credits	7,466,772.24	-	193,264.44	2,172.00
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,061,619.94			
11	(b) Cost of removal	504,491.41			
12	(c) All other debits ⁽³⁾	-			
13	Total debits	2,566,111.35	-	-	-
14	Balance in reserve at end of year	77,642,679.07	-	6,453,361.64	19,548.00
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.22%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24	(3) EXPLANATION OF ALL OTHER DEBITS:				
25					
26					
27					
28	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
29	(a) Straight Line		(X) Village, Orbis, Pollack, Pre 1970		
30	(b) Liberalized				
31	(1) Double declining balance		(X) On additions from 4-1-66 through 1970		
32	(2) ACRS		()		
33	(3) MACRS		()		
34	(4) Sum of years digits		(X) On additions from 4-1-66 through 1970		
35	(5) Others		(X) 150% DBM on property acquired 4-1-66		
36	(c) Both straight line and liberalized				
37			(X) ADR on additions 1971 through 1980		
38			(X) ACRS on additions 1981 through 1986		
39			(X) MACRS on additions after 1986		
40					
41					
42					

SCHEDULE A-3a

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	105,803.27	10,824.20	0.00	0.00	116,627.47
3	312	Collecting and impounding reservoirs	962,156.79	31,677.84	1,543.36	-39,755.59	952,535.68
4	313	Lake, river and other intakes	-5,760.39	23,240.53	0.00	0.00	17,480.14
5	314	Springs and tunnels	0.00	0.00	0.00	0.00	-
6	315	Wells	2,698,302.89	327,003.92	22,426.71	-128,976.08	2,873,904.02
7	316	Supply mains	902,199.30	36,169.02	0.00	0.00	938,368.32
8	317	Other source of supply plant	73,523.05	7,513.74	0.00	0.00	81,036.79
9		Total source of supply plant	4,736,224.91	436,429.25	23,970.07	-168,731.67	4,979,952.42
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	288,146.56	58,255.68	287.39	-267.13	345,847.72
13	322	Boiler plant equipment	0.00	0.00	0.00	0.00	-
14	323	Other power production equipment	0.00	0.00	0.00	0.00	-
15	324	Pumping equipment	4,864,939.46	622,200.37	228,905.46	-45,322.12	5,212,912.25
16	325	Other pumping plant	0.00	0.00	0.00	0.00	-
17		Total pumping plant	5,153,086.02	680,456.05	229,192.85	-45,589.25	5,558,759.97
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	1,688,469.10	211,896.59	0.00	0.00	1,900,365.69
21	332	Water treatment equipment	4,679,304.24	645,069.37	45,571.49	-24,641.79	5,254,160.33
22		Total water treatment plant	6,367,773.34	856,965.96	45,571.49	-24,641.79	7,154,526.02
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	0.00	0.00	0.00	0.00	-
26	342	Reservoirs and tanks	7,552,150.82	966,209.85	334,574.46	-135,300.26	8,048,485.95
27	343	Transmission and distribution mains	28,912,729.18	1,957,932.44	23,016.76	-40,378.98	30,807,265.88
28	344	Fire mains	0.00	0.00	0.00	0.00	-
29	345	Services	9,494,849.10	893,901.03	369,287.65	-74,670.51	9,944,791.97
30	346	Meters	2,550,850.49	613,563.44	414,226.20	2,355.31	2,752,543.04
31	347	Meter installations	0.00	0.00	0.00	0.00	-
32	348	Hydrants	2,769,730.25	146,358.90	22,251.01	-13,194.21	2,880,643.93
33	349	Other transmission and distribution plant	104,022.37	5,010.90	0.00	0.00	109,033.27
34		Total trans. and distribution plant	51,384,332.21	4,582,976.56	1,163,356.08	-261,188.65	54,542,764.04
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	725,399.49	43,142.88	0.00	1,620.00	770,162.37
38	372	Office furniture and equipment	650,141.20	119,305.05	2,652.39	50.00	766,843.86
39	373	Transportation equipment	1,641,976.89	324,754.94	355,248.22	42,606.18	1,654,089.79
40	374	Stores equipment	13,490.74	691.47	0.00	0.00	14,182.21
41	375	Laboratory equipment	300,746.60	17,609.83	204,558.05	0.00	113,798.38
42	376	Communication equipment	245,955.76	44,218.66	0.00	0.00	290,174.42
43	377	Power operated equipment	471,870.88	44,600.07	36,556.18	18,000.00	497,914.77
44	378	Tools, shop and garage equipment	460,539.05	53,976.53	0.00	0.00	514,515.58
45	379	Other general plant	37,092.77	12,084.41	499.76	0.00	48,677.42
46	390	Other tangible property	553,388.32	182,944.35	14.85	0.00	736,317.82
47	391	Water plant purchased	0.00	0.00	0.00	0.00	-
48		Total general plant	5,100,601.70	843,328.19	599,529.45	62,276.18	5,406,676.62
49		Total	72,742,018.18	7,400,156.01	2,061,619.94	-437,875.18	77,642,679.07

SCHEDULE A-4
Account 111 - Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2							
3	NONE						
4							
5							
6							
7		Totals ¹					

¹ The total should agree with the balance at the end of the year in Account 111 on page 5.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8		
9		
10	NONE	
11		
12		
13		
14		
15		
16	Total	

SCHEDULE A-6
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3	NONE					
4						
5						
6						
7						
8						
9	Totals					

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
10						
11						
12	NONE					
13						
14						
15						
16						
17						
18	Totals					

SCHEDULE A-8
Account 121 - Special Deposits

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
City of Chula Vista		1,875.00
Ambar Pool & Spa		143.82
Taylor Made Office System		639.00
All-Pure Chemical		13,580.00
Monterey Peninsula Airport District		1,526.00
Van Waters & Rogers		480.00
North Island Federal Credit Union		6,805.00
Sheet Metal Worker		317.86
Security of LA		286.87
Pioneer Americas		(5,010.00)
		20,643.55

SCHEDULE A-9
Account 124 - Notes Receivable

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
NONE						
Totals						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
Arizona-American Water Co.	41,750.49			
New Mexico-American Water Co.	8,360.07			
Hawaii-American Water Co.	6,307.31			
Totals	56,417.87			

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Prepaid: Insurance	273,522.45
Rent	32,634.49
Taxes	54,597.18
Other	43,772.88
Lease Rental	31,500.00
Totals	436,027.00

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Item (a)	Amount (b)
Accrued vacation pay	470,300.00
Accrued Utility Revenues	3,626,400.00
Totals	4,096,700.00

SCHEDULE A-13

Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
 2. Show premium amounts in red or by enclosure in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	1989 Series 10.15%	8,000,000.00	246,691.95	01/01/89	01/01/04	49,320.00		16,440.00	32,880.00
2	1990 Series 9.71%	6,000,000.00	175,719.45	06/19/90	06/01/20	113,704.00		5,856.00	107,848.00
3	1991 Series 9.22%	10,000,000.00	170,536.42	08/20/91	06/01/21	116,130.00		5,688.00	110,442.00
4	1993 Series A 5.97%	10,000,000.00	73,055.23	12/01/93	12/01/03	20,720.00		7,104.00	13,616.00
5	1993 Series B 6.76%	10,000,000.00	73,537.83	12/01/93	12/01/23	55,825.00		2,436.00	53,389.00
6	1993 Series C 6.76%	10,000,000.00	73,055.23	12/01/93	12/01/23	59,645.00		1,812.00	57,833.00
7	1996 Series 7.33%	10,000,000.00	326,798.33	05/01/96	05/01/26	276,940.00		10,896.00	266,044.00
8									
9									
10	Total	64,000,000.00	1,139,394.44			692,284.00	0.00	50,232.00	642,052.00
11									
12									
13									
14									
15									
16									
17									
18									

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1						
2	NONE					
3						
4	Total			XXXXXXXXXXXXXX		

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
5		
6		
7	See Addendum Page 2	
8		
9		
10	Total	

SCHEDULE A-16
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of year (b)
11	NONE	
12		
13	Total	

SCHEDULE A-17
Account 151- Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of year (b)
14	NONE	
15		
16	Total	

SCHEDULE A-15

ACCOUNT NO. 146 - OTHER DEFERRED DEBITS

<u>Item</u>	<u>Balance End of Year</u>
Rate Case Expense	71,157.42
Regulatory Asset - FAS 109	34,884.00
Deferred Tank Painting	2,162,407.34
Preliminary Financing	138,300.00
Deferred Pension	218,554.00
Deferred Acquisition Expense	19,580.38
Deferred Dept. of Health Services Payment	58,878.17
Supplemental Supply Expense	4,244,934.66
Deferred Pension Payment	1,947,167.01
Cost of Service Study Expense	9,416.13
Regulatory Balancing Account	3,349,054.27
Deferred Insurance other than Group	204,807.24
Total	<u><u>12,459,140.62</u></u>

SCHEDULE A-18
Accounts 200 and 201- Capital 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 ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	500,000	None	500,000	34,500,000	2.15	1,074,921
2	Common					2.58	1,291,159
3						2.53	1,266,088
4						3.89	1,943,110
5							
6	Totals	500,000		500,000	34,500,000.00		5,575,277

¹ After deduction for amount of reacquired stock held by or for the respondent.

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	American Water Works Co., Inc.	500,000	NONE	
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	500,000	Total number of shares	

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
16		
17		
18	NONE	
19		
20		
21		
22		
23		
24	Total	

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	3,249,106.52
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	0.00
6	DEBITS (Give nature of each debit and state account credited)	
7	Amortization of Acquisition Adjustment	33,888.00
8		
9		
10	Total debits	33,888.00
11	Balance end of year	3,215,218.52

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	26,264,799.29
13		CREDITS	
14	400	Credit balance transferred from income account	7,011,731.01
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	7,011,731.01
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	5,575,276.68
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	5,575,276.68
26		Balance end of year	27,701,253.62

SCHEDULE A-22

**Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	NONE
3	Net income for year	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	
14	Balance end of year	

SCHEDULE A-23

**Account 205 - Undistributed Profits
of Proprietorship or Partnership**

(The use of this account is optional)

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	
16	CREDITS	NONE
17	Net income for year	
18	Other credits (detail)	
19		
20	Total credits	
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	
28	Balance end of year	

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	First Mortgage	12/1/93	12/1/03	10,000,000	10,000,000	5.97	597,000	597,000
2	First Mortgage	05/01/96	05/01/26	10,000,000	10,000,000	7.33	733,000	733,000
3	First Mortgage	01/24/89	01/01/04	8,000,000	8,000,000	10.15	812,000	812,000
4	First Mortgage	06/19/90	06/01/20	6,000,000	6,000,000	9.71	582,600	582,600
5	First Mortgage	08/20/91	06/01/21	10,000,000	10,000,000	9.22	922,000	922,000
6	First Mortgage	12/1/93	12/1/23	10,000,000	10,000,000	6.76	676,000	676,000
7	First Mortgage	12/1/93	12/1/33	10,000,000	10,000,000	6.76	676,000	676,000
8	Totals			64,000,000	64,000,000	Various	4,998,600	4,998,600

¹ After deduction for amount of reacquired bonds held by or for the respondent.

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9					
10	None				
11					
12					
13	Totals				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15	LTD Financing	11/6/01	11/6/06	16,000,000.00	16,000,000.00	4.92	120,267.00	0.00
16								
17								
18								
19								
20								
21	Totals			16,000,000.00	16,000,000.00		120,267.00	0.00

¹ After deduction for amount of reacquired debt held by or for the respondent.

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23	NONE				
24					
25					
26	Totals				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (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	American Water Capital Corp.	Various	Various	4,865,247.35	Various		
2							
3							
4							
5							
6							
7							
8							
9	Totals			4,865,247.35		0.00	0.00

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10	Charges under management contract	174,016.21	0	0	0
11					
12					
13					
14	Totals	174,016.21	0.00	0.00	0.00

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (c)
15	Accrued Sales Tax	2,235.89
16	Accrued Water Purchases	1,256,818.60
17	Accrued Power	325,466.96
18	Accrued Wages	234,866.13
19	Accrued Unbilled Items	70,557.85
20	Accrued ESOP Contribution	6,692.86
21	Accrued Bank Fees	17,664.39
22	Accrued Vacation Pay	470,300.00
23	Payroll Deductions Payable	46,318.78
24	Outstanding Checks	1,686,443.79
25	Unclaimed Credits	9,141.77
26	Unclaimed Extension Deposit Refunds	2,919.44
27	Accrued 401-K Payable	9,713.83
28	Accrued Stock C & E Payable	12,610.78
29	Accrued Insurance	47.57
30	Collections Payable - Others	1,209,538.54
31		
32	Total	5,361,337.18

SCHEDULE A-31

Account 228 - Accrued and Prepaid Taxes

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.

2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.

3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. If any tax covers more than 1 year, the required information of all columns should be show separately for each year.

5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property		55,658.17	1,353,611.89	1,352,550.90			54,597.18
2	State corporation franchise tax	5,389.00		1,027,000.00	1,168,174.00		(135,785.00)	
3	State unemployment insurance tax	148.43		11,344.56	11,281.03		211.96	
4	Other state and local taxes	352,117.11		324,453.35	344,559.63		332,010.83	
5	Federal unemployment insurance tax	120.84		6,179.96	6,117.39		183.41	
6	Fed. ins. contr. act (old age retire.)	11,377.35		569,885.29	564,781.98		16,480.66	
7	Other federal taxes			0.00				
8	Federal income taxes	143,871.00		3,194,285.00	4,035,603.00	81,786.00	(697,447.00)	
9	FIT acquisition adjustment			5,928.00		(5,928.00)		
10	SIT acquisition adjustment			1,632.00		(1,632.00)		
11	FIT deferred non-current			485,730.00		(485,730.00)		
12	SIT deferred non-current			34,807.00		(34,807.00)		
13	FIT deferred current	29,943.00		(3,509.00)			26,435.00	
14	SIT deferred current	8,296.00		(973.00)			7,324.00	
15	Sales Tax	(9,709.13)						
16	Totals	541,553.60	55,658.17	7,010,375.05	7,483,067.93	(446,311.00)	(450,586.14)	54,597.18

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXXXX	4,913,652.29
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	0.00
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	4,913,652.29
4	Charges during year	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	124,115.39	XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	98,526.35	XXXXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXXXXXXXXXX	222,641.74
10	Transfers to Acct 265 - Contributions in Aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXXXX	0.00
14	Securities Exchanged for Contracts (enter detail below)		XXXXXXXXXXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXXXXXXXXXX	0.00
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	4,691,010.55

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Advance Payments & Deposits	190,920.58
2	Unamortized Investment Tax Credits	1,668,285.50
3	Regulatory Liability-FAS 109	1,489,243.00
4	Deferred Pension Payment	2,165,717.99
5	Deferred Revenue - Advances & Contributions	1,203,554.75
6	Deferred OPEBs & Deferred Insurance other than group	612,791.28
7	Deferred FAS 112 Costs	8,284.00
8	Incentive Plan, Compensation cost	3,149.60
9	Total	7,341,946.70

SCHEDULE A-34
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
7	254	20,954.00	Reserve bad debts	1,045.00	775		19,909.00
8	258	12,065,616.00	Def FIT non-current		507	577,074.00	12,642,690.00
9	258	295,502.00	Def SIT non-current		507	31,531.00	327,033.00
10	258	0.00					
11	Total	12,382,072.00		1,045.00		608,605.00	12,989,632.00

SCHEDULE A-35

Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	24,090,993.79	23,855,730.95	235,262.84	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXX XX	XXXXXXXX XX
3	Contributions received during year	876,089.48	876,089.48	0.00	XXXXX XX	XXXXXXXX XX
4	Other credits*	0.00				
5	Total credits	876,089.48				
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXX XX	XXXXXXXX XX
7	Depreciation charges for year	761,506.64	761,506.64	XXXXXX XX	XXXXX XX	XXXXXXXX XX
8	Nondepreciable donated property retired	0.00	XXXXXX XX		XXXXX XX	XXXXXXXX XX
9	Other debits*	0.00				
10	Total debits	761,506.64				
11	Balance end of year	24,205,576.63	23,855,730.95	235,262.84		

*Indicate nature of these items and show the accounts affected by the contra entries.

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 (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	63,447,790.71	60,177,828.95	3,269,961.76
4		601.2 Industrial sales	2,116,066.14	2,157,461.81	(41,395.67)
5		601.3 Sales to public authorities	5,710,427.49	5,381,826.38	328,601.11
6		Sub-total	71,274,284.34	67,717,117.14	3,557,167.20
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total	0.00	0.00	0.00
12	603	Sales to irrigation customers			
13		603.1 Metered sales	907,438.03	554,774.59	352,663.44
14		603.2 Unmetered sales			
15		Sub-total	907,438.03	554,774.59	352,663.44
16	604	Private fire protection service	713,654.26	675,816.63	37,837.63
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale	57,626.08	55,704.41	1,921.67
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	1,172,715.75	898,144.92	274,570.83
22		Sub-total	1,943,996.09	1,629,665.96	314,330.13
23		Total water service revenues	74,125,718.46	69,901,557.69	4,224,160.77
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	1,827,131.75	(829,295.42)	2,656,427.17
26	612	Rent from water property	6,000.00	5,800.00	200.00
27	613	Interdepartmental rents	0.00	0.00	
28	614	Other water revenues	681,057.59	675,226.97	5,830.62
29		Total other water revenues	2,514,189.34	-148,268.45	2,662,457.79
30	501	Total operating revenues	76,639,907.80	69,753,289.24	6,886,618.56

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32		
33	See Addendum Page 3	
34		
35	Operations within incorporated territory	
36	City or town of	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44		

¹ Should be segregated to operating districts.

SCHEDULE B-1a

OPERATING REVENUES APPORTIONED TO CITIES AND TOWNS

2001

<u>OPERATIONS NOT WITHIN INCORPORATED CITIES:</u>	<u>OPERATING REVENUES</u>
CORONADO-SAN DIEGO	137,611
BALDWIN HILLS-LOS ANGELES COUNTY	3,915,521
DUARTE-LOS ANGELES COUNTY	437,950
SAN GABRIEL-SAN MARINO, LOS ANGELES COUNTY	394,555
MONTEREY COUNTY	9,580,115
VENTURA COUNTY	2,201,030

SUB-TOTAL \$ 16,666,782

<u>OPERATIONS WITHIN INCORPORATED TERRITORY:</u>	
CITY OR TOWN OF AZUSA	\$ 9,649
CITY OR TOWN OF CORONADO	5,407,720
CITY OR TOWN OF IMPERIAL BEACH	2,698,712
CITY OR TOWN OF SAN DIEGO	4,658,355
CITY OR TOWN OF DUARTE	3,249,639
CITY OR TOWN OF BRADBURY	679,942
CITY OR TOWN OF MONROVIA	98,389
CITY OR TOWN OF IRWINDALE	32,409
CITY OR TOWN OF SAN MARINO	3,586,298
CITY OR TOWN OF SAN GABRIEL	836,109
CITY OR TOWN OF TEMPLE CITY	1,014,756
CITY OR TOWN OF ROSEMEAD	1,605,740
CITY OR TOWN OF EL MONTE	992,733
CITY OR TOWN OF MONTEREY	7,615,821
CITY OR TOWN OF PACIFIC GROVE	2,859,887
CITY OR TOWN OF CARMEL	1,461,088
CITY OR TOWN OF SEASIDE	3,315,443
CITY OR TOWN OF DEL RAY OAKS	318,965
CITY OR TOWN OF SAND CITY	260,202
CITY OR TOWN OF THOUSAND OAKS	16,485,587
CITY OR TOWN OF INGLEWOOD	69,659

SUB-TOTAL \$ 57,257,103

TOTAL BILLED REVENUE \$ 73,923,886

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		6,594.10	23,939.18	(17,345.08)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		189,418.87	184,145.68	5,273.19
6	703	Miscellaneous expenses	A			0.00	111.48	(111.48)
7	704	Purchased water	A	B	C	19,640,785.95	18,108,033.94	1,532,752.01
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		0.00		-
10	706	Maintenance of structures and facilities			C	0.00		-
11	707	Maintenance of structures and improvements	A	B		4.26	660.00	(655.74)
12	708	Maintenance of collect and impound reservoirs	A			50,958.09	41,416.88	9,541.21
13	708	Maintenance of source of supply facilities		B		0.00		-
14	709	Maintenance of lake, river and other intakes	A			0.00		-
15	710	Maintenance of springs and tunnels	A			0.00		-
16	711	Maintenance of wells	A			68,820.15	24,929.80	43,890.35
17	712	Maintenance of supply mains	A			0.00		-
18	713	Maintenance of other source of supply plant	A	B		0.00		-
19		Total source of supply expense				19,956,581.42	18,383,236.96	1,573,344.46
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		34,342.33	58,690.61	(24,348.28)
23	721	Operation supervision labor and expense			C	0.00	0.00	-
24	722	Power production labor and expense	A			0.00	0.00	-
25	722	Power production labor, expenses and fuel		B		0.00	0.00	-
26	723	Fuel for power production	A			0.00	0.00	-
27	724	Pumping labor and expenses	A	B		716,886.18	621,217.90	95,668.28
28	725	Miscellaneous expenses	A			0.00	0.00	-
29	726	Fuel or power purchased for pumping	A	B	C	4,510,062.84	3,091,118.79	1,418,944.05
30		Maintenance				0.00	0.00	-
31	729	Maintenance supervision and engineering	A	B		0.00	0.00	-
32	729	Maintenance of structures and equipment			C	0.00	0.00	-
33	730	Maintenance of structures and improvements	A	B		94,566.67	29,098.96	65,467.71
34	731	Maintenance of power production equipment	A	B		29,571.58	40,525.39	(10,953.81)
35	732	Maintenance of pumping equipment	A	B		214,573.69	174,152.75	40,420.94
36	733	Maintenance of other pumping plant	A	B		192,861.38	177,858.39	15,002.99
37		Total pumping expenses				5,792,864.67	4,192,662.79	1,600,201.88

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B	19,900.00	44,215.81	(24,315.81)	
4	741	Operation supervision, labor and expenses						
5	742	Operation labor and expenses	A		517,165.97	998,661.95	(481,495.98)	
6	743	Miscellaneous expenses	A	B	8,818.25	107,819.48	(99,001.23)	
7	744	Chemicals and filtering materials	A	B	384,451.35	315,561.61	68,889.74	
8		Maintenance			0.00		-	
9	746	Maintenance supervision and engineering	A	B	0.00		-	
10	746	Maintenance of structures and equipment			0.00		-	
11	747	Maintenance of structures and improvements	A	B	15,099.00	21,935.70	(6,836.70)	
12	748	Maintenance of water treatment equipment	A	B	170,333.96	140,579.14	29,754.82	
13		Total water treatment expenses			1,115,768.53	1,628,773.69	(513,005.16)	
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B	102,662.32	85,432.00	17,230.32	
17	751	Operation supervision, labor and expenses						
18	752	Storage facilities expenses	A		215,290.18	207,309.94	7,980.24	
19	752	Operation labor and expenses		B			-	
20	753	Transmission and distribution lines expenses	A		1,032,237.52	936,120.00	96,117.52	
21	754	Meter expenses	A		130,397.54	153,848.46	(23,450.92)	
22	755	Customer installations expenses	A		504,169.49	569,688.97	(65,519.48)	
23	756	Miscellaneous expenses	A		397,523.99	406,550.64	(9,026.65)	
24		Maintenance					-	
25	758	Maintenance supervision and engineering	A	B	111,841.56	68,966.43	42,875.13	
26	758	Maintenance of structures and plant					-	
27	759	Maintenance of structures and improvements	A	B			-	
28	760	Maintenance of reservoirs and tanks	A	B	411,223.04	415,348.44	(4,125.40)	
29	761	Maintenance of trans. and distribution mains	A		1,012,720.07	995,986.42	16,733.65	
30	761	Maintenance of mains		B			-	
31	762	Maintenance of fire mains	A				-	
32	763	Maintenance of services	A		1,212,170.54	1,048,938.76	163,231.78	
33	763	Maintenance of other trans. and distribution plant		B			-	
34	764	Maintenance of meters	A		81,487.33	98,719.56	(17,232.23)	
35	765	Maintenance of hydrants	A		69,270.29	62,730.96	6,539.33	
36	766	Maintenance of miscellaneous plant	A		356.28	0.00	356.28	
37		Total transmission and distribution expenses			5,281,350.15	5,049,640.58	231,709.57	

SCHEDULE B-2

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

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 [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		82,891.88	245,012.37	(162,120.49)
4	771	Superv., meter read., other customer acct expenses			C	0.00		
5	772	Meter reading expenses	A	B		638,346.47	649,590.73	(11,244.26)
6	773	Customer records and collection expenses	A			618,967.82	2,198,256.30	(1,579,288.48)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A					
9	775	Uncollectible accounts	A	B	C	142,756.44	118,430.69	24,325.75
10		Total customer account expenses				1,482,962.61	3,211,290.09	(1,728,327.48)
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B				
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A					
16	783	Advertising expenses	A					
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A			-106,029.03	-430,941.27	324,912.24
19		Total sales expenses				-106,029.03	-430,941.27	324,912.24
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	507,195.65	1,000,004.85	(492,809.20)
23	792	Office supplies and other expenses	A	B	C	614,082.32	1,162,360.63	(548,278.31)
24	793	Property insurance	A			0.00	277,446.23	(277,446.23)
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			-45,022.89	614,904.85	(659,927.74)
27	795	Employees' pensions and benefits	A	B	C	-165,534.40	1,866,018.97	(2,031,553.37)
28	796	Franchise requirements	A	B	C			
29	797	Regulatory commission expenses	A	B	C	1,073,129.05	1,023,293.05	49,836.00
30	798	Outside services employed	A			170,560.63	3,706,396.85	(3,535,836.22)
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			1,213,152.86	1,045,435.19	167,717.67
34		Maintenance						
35	805	Maintenance of general plant	A	B	C	103,128.21	143,734.07	(40,605.86)
36		Total administrative and general expenses				3,470,691.43	10,839,594.69	(7,368,903.26)
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	705,839.98	935,621.75	(229,781.77)
39	812	Administrative expenses transferred - Cr.	A	B	C	11,639,905.21	0.00	11,639,905.21
40	813	Duplicate charges - Cr.	A	B	C			
41		Total miscellaneous				12,345,745.19	935,621.75	11,410,123.44
42		Total operating expenses				49,339,934.97	43,809,879.28	5,530,055.69

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1		
2		
3		
4	NONE	
5		
6		
7		
8	Total	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
 4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				Capitalized (Omit Account) (f)
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)		
9	Taxes on real and personal property	1,353,611.89	1,325,762.80	27,849.09	-	-	
10	State corp. franchise tax	1,027,000.00	1,095,368.00	-	(68,368.00)	-	
11	State unemployment insurance tax	11,344.56	11,344.56	-	-	-	
12	Other state and local taxes	324,453.35	324,453.35	-	-	-	
13	Federal unemployment insurance tax	6,179.96	6,179.96	-	-	-	
14	Federal insurance contributions act	569,885.29	569,885.29	-	-	-	
15	Other federal taxes	-	-	-	-	-	
16	Federal income tax	3,194,285.00	3,441,044.00	-	(246,759.00)	-	
17	FIT acquisition adjustment	5,928.00	5,928.00	-	-	-	
18	SIT acquisition adjustment	1,632.00	1,632.00	-	-	-	
19	FIT deferred non-current	485,730.00	485,730.00	-	-	-	
20	SIT deferred non-current	34,807.00	34,807.00	-	-	-	
21	FIT deferred current	(3,509.00)	(3,509.00)	-	-	-	
22	SIT deferred current	(973.00)	(973.00)	-	-	-	
23	Totals	7,010,375.05	7,297,652.96	27,849.09	(315,127.00)	-	

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members

3. Show taxable year if other than calendar year from----to----

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7	7,011,731
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	ADD:	
5	Amortization of Regulatory Asset	16,440
6	Nondeductible Penalties	52,136
7	Travel & Entertainment	13,885
8	Utility Plant Acquisition Adjustment	159,376
9	Regulatory Expense	49,512
10	Merger Expense	114,755
11	Current Adjustment to Uncollectible Reserve	(1,045)
12	F.I.T.	3,675,771
13	Deferred S.I.T.	33,835
14	Interest Capitalized for Taxes	76,453
15	Nondeductible Donations	80,598
16	Vacation Pay Income Adjustment	12,042
17	Advances & Contributions Deemed Taxable by I.R.S.	35,372
18		
19	LESS:	
20	Deferred Revenue	1,569
21	Removal Cost on ADR Property	36,669
22	Loss on ACRS/MACRS Property	855,580
23	Miscellaneous Deferred Expense	624,549
24	Tax Depreciation net of book depreciation	440,961
25	Deferred Maintenance Expense	(217,683)
26	Cost of Service Study Expense	9,416
27	AFUDC	169,933
28	Incentive Plan Expense	39,682
29		
30	Federal tax net income.....	9,370,185
31	Computation of tax: 35% Federal Income Tax	3,279,565
32	Deferred F.I.T.	482,221
33	Prior Years Adjustment	(4,230)
34	I.T.C. Currently applied	(81,786)
35	Tax per return	3,675,770

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2	NONE			
3				
4				
5	Totals			

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6		
7		
8		
9	NONE	
10		
11		
12		
13	Totals	

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
14	SIT on Other Income	68,368
15	FIT on Other Income	246,759
16	Other Income Deductions	(942,635)
17		
18	Total	(627,508)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
19	Interest on Customer Deposits	3,015
20	Interest Expense Revenue Reduction	(145,147)
21	Interest Note Payable	706,013
22	Total	563,881

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23		
24		
25	Donation	80,597.53
26		
27	Total	80,597.53

SCHEDULE C-1
Engineering and Management Fees and Expenses, etc., During Year

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership	
Line No.		
1	1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?
2		
3	Answer (Yes or No)	YES
4	2	Name of each organization or person that was a party to such a contract or agreement
5		AMERICAN WATER WORKS SERVICE CO., INC.
6	3	Date of original contract or agreement. 1-Jan-71
7	4	Date of each supplement or agreement. 1-Sep-89
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.
9		
10		
11	5	Amount of compensation paid during the year for supervision or management \$ 6,328,854.98
12	6	To whom paid
13	7	Nature of payment (salary, traveling expenses, etc.)
14	8	Amounts paid for each class of service
15		
16	9	Base for determination of such amounts
17		
18	10	Distribution of payments:
19	(a)	Charged to operating expenses \$ 4,784,785.90
20	(b)	Charged to capital accounts \$ 796,902.43
21	(c)	Charged to other accounts (Deferred Accounts) \$ 747,166.65
22		Total \$ 6,328,854.98
23	11	Distribution of charges to operating expenses by primary accounts.
24		Number and Title of Account
25		Account 798 outside services employed \$ 4,716,162.64
26		Account 799 research and development expense \$ 68,623.26
27		
28		Total \$ 4,784,785.90
29	12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?
30		

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NONE		
4			
5			
6	Total		

1,222,222,222

SCHEDULE C-3

Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply		139,965
8	Employees - Pumping		602,584
9	Employees - Water treatment		674,239
10	Employees - Transmission and distribution		3,009,866
11	Employees - Customer account		1,387,848
12	Employees - Sales		1,617,021
13	Employees - Administrative		
14	General officers		
15	General office		
16	Totals		7,431,523

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17		0	51	0	1	52	1	442,516	50	25,167
18										
19										
20	Totals									

¹ Accidents to employees not on duty should be included in "Public" accidents

SCHEDULE C-5
Expenditures for Political Purposes

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1		
2	Account 538	\$80,598
3		
4		
5		

SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

6		
7		
8	NONE	
9		
10		
11		

**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	24" trans. main	Carmel						210	
2	Surface Collection	Various irrigation reservoirs						459.27	
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	Village & Coronado		0			-	-		
7	Baldwin Hills		5			3,939	714,792		
8	Duarte		8			10,300	3,006,609		
9	San Marino		15			12,208	5,771,175		
10	Monterey		41			25,470	6,460,089		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12	NONE								
13									
14									
15									
Purchased Water for Resale									
16	Purchased from Various Municipal Water District								
17	Annual quantities purchased			34522.30 ACRE FEET					
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
20	A. Collecting reservoirs			
21	Concrete	1	242,033,950	
22	Earth	1	710,030,000	
23	Wood	0	0	
24	B. Distribution reservoirs			
25	Concrete	22	42,360,000	
26	Earth	3	3,440,500	
27	Wood			
28	C. Tanks			
29	Wood	12	1,532,000	
30	Metal	88	44,509,100	
31	Concrete	6	420,000	
32	Totals	133	1,044,325,550	Gallons

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Ref. District D-3 (this sheet UNFINISHED)

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) _____

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								
2 Flume	NONE							
3 Lined conduit								
4								
5								
Totals								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

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								
7 Flume	NONE							
8 Lined conduit								
9								
10								
Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	3/4 to 1	1 1/2	2	2 1/2	3	4	5	6	8
11 Cast iron (cement lined)	0	66	26,755	0	13,228	312,924	0	410,871	160,585
12 Cast iron (cement lined)	0	0	14,967	0	0	203,586	0	277,638	76,547
13 Concrete	0	0	0	0	0	0	0	0	0
14 Copper	3,161	42,260	5,065	0	0	0	0	0	0
15 Riveted steel	0	0	0	0	0	3,783	0	1,289	8,898
16 Standard screw	6,118	1,122	59,649	1,552	0	2,213	0	428	502
17 Screw or welded casing	0	0	11,131	0	2,399	6,249	700	7,167	453
18 Cement - asbestos	0	0	3,673	0	34	216,068	0	1,170,602	705,901
19 Welded steel	7,620	1,750	32,689	413	0	238,625	2906	179,613	138,241
20 Wood	0	0	0	0	0	21	0	818	8,447
21 Other (specify)	250	0	16,304	0	3,039	7,713	0	189,608	1,232,517
22	17,149	45,198	170,233	1,965	18,700	991,182	3606	2,238,034	2,332,091
Totals									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded

Line No.	10	12	14	16	18	20	Other Sizes (Specify Sizes)			Total All Sizes
							21 to 25	30 to 36		
23 Cast iron (cement lined)	33,633	78,937	0	31,626	182	19,765	2730	0	1,091,302	
24 Cast iron (cement lined)	999	39,723	0	67,064	7,412	2,200	0	16659	706,795	
25 Concrete	930	600	2,050	0	355	2,215	0	0	6,150	
26 Copper	0	0	0	0	0	0	0	0	50,486	
27 Riveled steel	16,223	21,532	5,736	1,113	4,924	688	0	0	64,186	
28 Standard screw	100	0	3,150	0	2,725	952	1320	0	79,831	
29 Screw or welded casing	159	881	0	228	280	251	0	228	30,126	
30 Cement - asbestos	163,042	184,218	25,105	38,943	2,750	0	1156	663	2,512,155	
31 Welded steel	50,412	154,784	23,327	32,943	28,709	15,117	72,153	46073	1,025,375	
32 Wood	26	12,842	0	27,182	1,100	42,952	10385	32680	136,453	
33 Other (specify)	4,445	209,747	125	14,612	690	12,927	1645	0	1,693,622	
34	269,969	703,264	59,493	213,711	46,402	98,840	89021	97623	7,396,481	
Totals										

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	103,183	103,921		
Industrial	251	252		
Public authorities	1,055	1,067		
Irrigation	483	650		
Other (specify)	399	408		
Subtotal	105,371	106,298		
Private fire connections	-	-	1,571	1,625
Public fire hydrants	-	-	7,180	7,994
Total	105,371	106,298	8,751	9,619

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	85,869	XXXXXXXX
3/4 - in	346	30,177
1 - in	15,475	71,937
- in	2,854	1,898
- in	3,118	4,579
- in	232	95
- in	157	390
- in	64	361
Other	51	5,317
Total	108,166	114,754

**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	2,424
2. Used, before repair	924
3. Used, after repair	892
4. Found fast, requiring billing adjustment	1
B. Number of Meters in Service Since Last Test	
1. Ten years or less	85,973
2. More than 10, but less than 15 years	21,417
3. More than 15 years	1,694

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in HCF (Unit Chosen)¹

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December			
Commercial	1,883,709	1,519,604	1,379,843	1,582,441	1,946,541	2,263,913	2,696,063								13,272,113
Industrial	68,216	62,052	63,522	77,811	75,012	81,218	90,051								517,882
Public authorities	137,645	72,843	89,989	122,879	190,998	235,916	332,123								1,182,393
Irrigation	6,380	9,402	3,716	16,217	7,426	36,267	12,317								91,725
Other (specify)	6,554	2,827	2,921	7,179	9,318	5,787	9,015								43,601
Total	2,102,504	1,666,728	1,539,991	1,806,527	2,229,296	2,623,101	3,139,569								15,107,714
Classification of Service	During Current Year												Total		
	August	September	October	November	December	Subtotal	Total	Prior Year							
Commercial	2,674,250	2,729,857	2,417,750	2,069,935	1,761,114	11,652,906	24,925,020	25,618,578							
Industrial	91,446	90,057	83,840	71,273	78,091	414,706	932,589	974,119							
Public authorities	330,601	298,814	235,592	192,294	108,438	1,165,738	2,348,131	2,458,269							
Irrigation	58,312	9,701	45,675	17,140	15,792	146,620	238,345	257,448							
Other (specify)	9,009	13,087	9,554	7,210	3,781	42,641	86,242	105,070							
Total	3,163,617	3,141,516	2,792,411	2,357,852	1,967,216	13,422,612	28,530,327	29,413,484							

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

Total acres irrigated 1000

Total population served 334,259

**SCHEDULE D-8
Status With State Board of Public Health**

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? Yes	
2	Are you having routine laboratory tests made of water served to your consumers? Yes	
3	Do you have a permit from the State Board of Public Health for operation of your water system? Yes	
4	Date of permit: **	5 If permit is "temporary", what is the expiration date?
6	If you do not hold a permit, has an application been made for such permit?	7 If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

** Date of Permits	
Coronado	2-15-18 and 8-18-36
Baldwin Hills	10/11/54
Duarte	6/17/53
San Marino	8/3/19
Monterey	2/17/47
Village	
Las Posas	2-15-65 #65-27
Las Posas	5-17-65 #65-66
Thousand Oaks	1965 #45-63

DECLARATION
Before Signing, Please Check to See That All Schedules Have Been Completed
(See Instruction 5 on front cover)

I, the undersigned Officer _____
Officer, Partner or Owner
 of California-American Water Company _____
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 from and including January 1, 2001 to and including December 31, 2001

SIGNED B. Kent Duener (date)
 Title Vice President - Finance
 Date 4/25/2002

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