

A/S

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Examined _____

**CLASS A
WATER UTILITIES**

U# _____

**2002
ANNUAL REPORT
OF**

CALIFORNIA-AMERICAN WATER COMPANY

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

880 KUHN DRIVE, CHULA VISTA, CA

(OFFICIAL MAILING ADDRESS)

91914

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2002**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003
(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 calendar year, from January 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 2002

NAME OF UTILITY California-American Water Company PHONE 619-656-2400
 PERSON RESPONSIBLE FOR THIS REPORT B.K. Turner
 (Prepared from Information in the 2002 Annual Report)

	1/1/2002	12/31/2002	Average
BALANCE SHEET DATA			
1 Intangible Plant	245,258	963,446	604,352
2 Land and Land Rights	2,947,273	6,273,640	4,610,457
3 Depreciable Plant	232,770,879	380,309,500	306,540,190
4 Gross Plant in Service	235,963,410	387,546,586	311,754,998
5 Less: Accumulated Depreciation	(77,662,227)	(128,942,756)	(103,302,492)
6 Net Water Plant in Service	158,301,183	258,603,830	208,452,507
7 Water Plant Held for Future Use	37,740	95,790	66,765
8 Construction Work in Progress	21,227,002	24,494,382	22,860,692
9 Materials and Supplies	456,806	410,933	433,870
10 Less: Advances for Construction	(4,691,011)	(8,118,564)	(6,404,788)
11 Less: Contributions in Aid of Construction	(24,205,577)	(29,449,056)	(26,827,317)
12 Less: Accumulated Deferred Income and ITC*	(12,969,723)	(14,737,430)	(13,853,577)
13 Net Plant Investment	138,156,420	231,299,885	184,728,153
CAPITALIZATION			
14 Common Stock	34,500,000	92,477,914	63,488,957
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	3,215,219	3,181,331	3,198,275
17 Retained Earnings	27,701,253	27,555,946	27,628,600
18 Common Stock and Equity (Lines 14 - 17)	65,416,472	123,215,191	94,315,832
19 Preferred Stock			
20 Long-Term Debt	80,000,000	180,797,801	130,398,901
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	145,416,472	304,012,992	224,714,732

* ITC = Investment Tax Credits

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

2002

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

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	-
24	Fire Protection Revenue	<u>973,897</u>
25	Other Water Revenue	<u>122,400</u>
26	Metered Water Revenue	<u>95,128,336</u>
27	Total Operating Revenue	<u>96,224,633</u>
28	<u>Operating Expenses</u>	<u>65,081,972</u>
29	Depreciation Expense (Composite Rate 3.22%)	<u>11,337,123</u>
30	Amortization and Property Losses	<u>287,198</u>
31	Property Taxes	<u>2,254,026</u>
32	Taxes Other Than Income Taxes	<u>1,280,463</u>
33	Total Operating Revenue Deduction Before Taxes	<u>80,240,782</u>
34	California Corp. Franchise Tax	<u>489,754</u>
35	Federal Corporate Income Tax	<u>1,482,813</u>
36	Total Operating Revenue Deduction After Taxes	<u>82,213,349</u>
37	Net Operating Income (Loss) - California Water Operations	<u>14,011,284</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(329,233)</u>
39	Income Available for Fixed Charges	<u>13,682,051</u>
40	Interest Expense	<u>10,691,668</u>
41	Net Income (Loss) Before Dividends	<u>2,990,383</u>
42	Preferred Stock Dividends	<u>-</u>
43	Net Income (Loss) Available for Common Stock	<u>2,990,383</u>

OTHER DATA

44	Refunds of Advances for Construction	<u>434,679</u>
45	Total Payroll Charged to Operating Expenses	<u>7,120,525</u>
46	Purchased Water	<u>20,739,929</u>
47	Power	<u>6,899,804</u>
48	Class A Water Companies Only:	
a.	Pre-TRA 1986 Contributions in Aid of Construction	<u>22,329,325</u>
b.	Pre-TRA 1986 Advances for Construction	<u>4,141,596</u>
c.	Post TRA 1986 Contributions in Aid of Construction	<u>7,119,731</u>
d.	Post TRA 1986 Advances for Construction	<u>3,976,968</u>

<u>Active Service Connections</u>		<u>(Exc. Fire Protect.)</u>		Annual Average
		Jan. 1	Dec. 31	
49	Metered Service Connections	<u>106,298</u>	<u>120,040</u>	<u>113,169</u>
50	Flat Rate Service Connections	<u>9,619</u>	<u>15,913</u>	<u>12,766</u>
51	Total Active Service Connections	<u>115,917</u>	<u>135,953</u>	<u>125,935</u>

GENERAL INFORMATION

1 Name under which utility is doing business:
California-American Water Company

2 Official mailing address:
303 H Street, Ste 250, Chula Vista, CA ZIP 91910

3 Name and title of person to whom correspondence should be addressed:
B. Kent Turner Telephone: 619-409-7700

4 Address where accounting records are maintained:
3906 Church Road, Mt. Laurel, NJ 08054

5 Service Area (Refer to district reports if applicable):
See District Reports (8)

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:

- Individual (name of owner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Corporation (corporate name) California-american Water Company
Organized under laws of (state) California Date: 12-7-65

Principal Officers:

(Name)		(Title)	
<u>P.G. Townsley</u>		<u>President</u>	
<u>J. A. Almond</u>		<u>Vice-President</u>	
<u>B.K. Turner</u>		<u>VP & Treasurer</u>	
<u>D.P. Stephenson</u>		<u>Asst. Treasurer</u>	
<u>J.S. Driscoll</u>		<u>Secretary</u>	
<u>G.R. Carbajal</u>		<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:
<u>Citizen's Acquisition</u>	<u>1/15/2002</u>
	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	8	469,916,487.00	264,320,096.50
3	107	Utility plant adjustments		-	-
4		Total utility plant		469,916,487.00	264,320,096.50
5	250	Reserve for depreciation of utility plant	11	128,942,756.00	77,662,227.07
6	251	Reserve for amortization of limited term utility investments	11	-	-
7	252	Reserve for amortization of utility plant acquisition adjustment	11	6,646,626.00	6,453,361.64
8		Total utility plant reserves		135,589,382.00	84,115,588.71
9		Total utility plant less reserves		334,327,105.00	180,204,507.79
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	10	30,679.00	456,318.02
13	253	Reserve for depreciation and amortization of other property	11	-	-
14		Other physical property less reserve		30,679.00	456,318.02
15	111	Investments in associated companies	13	-	-
16	112	Other investments	13	17,662,330.00	-
17	113	Sinking funds	14	-	-
18	114	Miscellaneous special funds	14	-	-
19		Total investments and fund accounts		17,693,009.00	456,318.02
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,924,580.00	366,589.52
23	121	Special deposits	15	53,278.00	20,643.55
24	122	Working funds		7,653.00	4,400.00
25	123	Temporary cash investments		-	-
26	124	Notes receivable	15	-	-
27	125	Accounts receivable		9,642,012.00	4,761,275.80
28	126	Receivables from associated companies	16	2,467.00	56,417.87
29	131	Materials and supplies		410,933.00	456,805.54
30	132	Prepayments	16	1,074,508.00	436,027.00
31	133	Other current and accrued assets	16	4,226,093.00	4,096,700.00
32		Total current and accrued assets		17,341,524.00	10,198,859.28
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	17	758,704.00	642,052.00
36	141	Extraordinary property losses	18	-	-
37	142	Preliminary survey and investigation charges		2,129,968.00	1,544,336.25
38	143	Clearing accounts		-	-
39	145	Other work in progress		2,074,013.00	1,304,886.71
40	146	Other deferred debits	18	13,109,193.00	12,459,140.62
41		Total deferred debits		18,071,878.00	15,950,415.58
42		Total assets and other debits		387,433,516.00	206,810,100.67
43					

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	92,477,914.00	34,500,000.00
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	3,181,331.00	3,215,218.52
9	271	Earned surplus	20	27,555,946.00	27,701,253.62
10		Total corporate capital and surplus		123,215,191.00	65,416,472.14
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	57,334,212.00	64,000,000.00
19	211	Receivers' certificates			
20	212	Advances from associated companies	22		-
21	213	Miscellaneous long-term debt	22	123,463,589.00	16,000,000.00
22		Total long-term debt		180,797,801.00	80,000,000.00
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	23	5,476,429.00	4,865,247.35
26	221	Notes receivable discounted			
27	222	Accounts payable		946,070.00	1,626,339.73
28	223	Payables to associated companies	23	394,486.00	(174,016.21)
29	224	Dividends declared			
30	225	Matured long-term debt		10,155,112.00	
31	226	Matured interest			
32	227	Customers' deposits		905.00	905.00
33	228	Taxes accrued	24	(1,555,895.00)	(450,586.02)
34	229	Interest accrued		1,625,244.00	936,235.62
35	230	Other current and accrued liabilities	23	7,348,979.00	5,361,337.18
36		Total current and accrued liabilities		24,391,330.00	12,165,462.65
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	8,118,564.00	4,691,010.55
41	242	Other deferred credits	26	8,249,294.00	7,341,946.70
42		Total deferred credits		16,367,858.00	12,032,957.25
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	26	61,350.00	19,909.00
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26	13,150,930.00	12,969,723.00
50		Total reserves		13,212,280.00	12,989,632.00
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	27	29,449,056.00	24,205,576.63
54		Total liabilities and other credits		387,433,516.00	206,810,100.67

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	96,224,633
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	65,081,972
6	503	Depreciation	11	11,366,261
7	504	Amortization of limited-term utility investments	11	
8	505	Amortization of utility plant acquisition adjustments	11	258,060
9	506	Property losses chargeable to operations	32	
10	507	Taxes	32	5,852,033
11		Total operating revenue deductions		82,558,326
12		Net operating revenues		13,666,307
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13,666,307
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	34	0
19	522	Revenue from lease of other physical property		151,755
20	523	Dividend revenues		
21	524	Interest revenues		218,790
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	34	502
24	527	Nonoperating revenue deductions - Dr.	34	-6,257
25		Total other income		364,790
26		Net income before income deductions		14,031,097
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		10,958,507
30	531	Amortization of debt discount and expense	17	83,998
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	-43,936
35	536	Interest charged to construction - Cr.		-651,631
36	537	Miscellaneous amortization		151,816
37	538	Miscellaneous income deductions	34	541,960
38		Total income deductions		11,040,714
39		Net income		2,990,383
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		2,990,383
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)	235,894,724.83	27,261,341.95	1,533,006.69	125,765,019.23	387,388,079.32
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	21,227,002.00	4,431,499.94	xxxxxxxxxx	(1,164,119.72)	24,494,382.22
4	100 - 4	Utility plant held for future use (Sch A-1c)	37,740.00	58050	0	0	95,790.00
5	100 - 5	Utility plant acquisition adjustments	7,091,944.81	140347128	xxxxxxxxxx	-89659344	57,779,728.81
6	100 - 6	Utility plant in process of reclassification	68,685.00	89821			158,506.00
7		Total utility plant	264,320,096.64	172,187,840.89	1,533,006.69	34,941,555.51	469,916,486.35

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	146,826.40	127,518.19	0.00	13,252.00	287,596.59
10	302	Franchises and consents (Schedule A-1b)	100,045.91	0.00	0.00	28,734.00	128,779.91
11	303	Other intangible plant	7,002.14	244,962.10	0.00	295,105.22	547,069.46
12		Total intangible plant	253,874.45	372,480.29	0.00	337,091.22	963,445.96
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	3,148,755.64	0.00	0.00	3,124,884.09	6,273,639.73
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	280,679.13	0.00	0.00	226,428.04	507,107.17
19	312	Collecting and impounding reservoirs	2,599,601.43	0.00	0.00	105,209.47	2,704,810.90
20	313	Lake, river and other intakes	945,284.22	72,749.35	0.00	18,971.49	1,037,005.06
21	314	Springs and tunnels	0.00	0.00	0.00	0.00	-
22	315	Wells	9,501,629.02	836,207.27	10,444.00	6,059,684.01	16,387,076.30
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	15,425,411.74	908,956.62	10,444.00	6,410,293.01	22,734,217.37
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	2,060,980.74	1,262,345.20	0.00	4,423,305.37	7,746,631.31
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	15,232,116.79	2,368,271.71	113,195.10	12,537,940.19	30,025,133.59
32	325	Other pumping plant	0.00	0.00	0.00	0.00	-
33		Total pumping plant	17,293,097.53	3,630,616.91	113,195.10	16,961,245.56	37,771,764.90
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	4,593,265.86	3,009,768.09	0.00	2,989,604.91	10,592,638.86
37	332	Water treatment equipment	14,572,334.48	1,063,224.36	0.00	9,290,766.03	24,926,324.87
38		Total water treatment plant	19,165,600.34	4,072,992.45	0.00	12,280,370.94	35,518,963.73

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	141,686.80	0.00	148,929.86	290,616.66
3	342	Reservoirs and tanks	32,838,032.01	2,904,768.29	0.00	4,929,267.10	40,672,067.40
4	343	Transmission and distribution mains	95,274,323.28	8,984,703.00	108,695.04	46,312,296.83	150,462,628.07
5	344	Fire mains	0.00	0.00	0.00	0.00	-
6	345	Services	27,947,490.08	2,654,747.33	61,386.46	15,349,912.83	45,890,763.78
7	346	Meters	5,736,597.19	295,964.75	1,129,825.67	2,703,415.74	7,606,152.01
8	347	Meter installations	0.00	0.00	0.00	0.00	-
9	348	Hydrants	7,556,382.74	810,822.59	41,258.49	6,398,651.37	14,724,598.21
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	169,524,126.62	15,792,692.76	1,341,165.66	75,842,473.73	259,818,127.45
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	1,463,551.29	315,016.72	10,200.00	2,902,557.34	4,670,925.35
15	372	Office furniture and equipment	1,391,995.68	78,633.24	203.65	1,025,166.41	2,495,591.68
16	373	Transportation equipment	3,168,980.75	336,450.17	57,798.28	1,565,350.44	5,012,983.08
17	374	Stores equipment	20,800.18	0.00	0.00	0.00	20,800.18
18	375	Laboratory equipment	202,209.31	0.00	0.00	138,944.81	341,154.12
19	376	Communication equipment	556,501.78	682,486.77	0.00	1,568,284.49	2,807,273.04
20	377	Power operated equipment	1,218,385.09	0.00	0.00	256,166.22	1,474,551.31
21	378	Tools, shop and garage equipment	1,078,646.79	8,926.57	0.00	523,105.10	1,610,678.46
22	379	Other general plant	234,193.66	1,038,092.81	0.00	35,638.87	1,307,925.34
23		Total general plant	9,335,264.53	2,459,606.28	68,201.93	8,015,213.68	19,741,882.56
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	1,748,593.98	23,996.64	0.00	2,793,447.00	4,566,037.62
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	1,748,593.98	23,996.64	0.00	2,793,447.00	4,566,037.62
30		Total utility plant in service	235,894,724.83	27,261,341.95	1,533,006.69	125,765,019.23	387,388,079.32

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

<u>NAME OF ORIGINAL GRANTOR</u>	<u>DATE OF GRANT</u>	<u>TERM IN YEARS</u>	<u>DATE OF ACQUISITION BY UTILITY</u>
State of California		Perpetual	See note*
City of San Gabriel Ordinance 406	12/30/1938	50	1/19/1939
City of San Marino Ordinance 903	9/10/1986	15	9/10/1986
County of San Diego Ordinance 162	11/30/1907	Perpetual	11/22/1935
City of Los Angeles Ordinance 163757	6/7/1988	10	6/10/1988
County of Monterey Ordinance 1278	2/14/1963	50	2/14/1963
City of Rosemead Ordinance 96	6/26/1964	Indeterminate	6/26/1964
City of Seaside Ordinance 317	10/5/1967	30	12/11/1967
County of Ventura	3/15/1960	50	3/15/1960
Public Utilities Commission	Various	--	Various
County of Los Angeles Ordinance 12393	8/14/1981	25	10/21/1981

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

California American Water Company
FRANCHISES AND CONSENTS continued

Addendum Page 1b

SCHEDULE A-1b

PROPERTY	NAME OF ORIGINAL GRANTOR	DATE OF GRANT	TERM YEARS	DATE OF ACQUISITION BY UTILITY	AMOUNT CARRIED ON ACCOUNT
Felton	State Water Resources Control Board Division of Water Rights-Permit #5137. License #9742	April 19, 1971	Not Available	April 19, 1971	999
Arden	Sacramento County	Not Available	Not Available	Not Available	4,162
(P. U. C. Decision # 51527)					
Citizens Suburban	Sacramento County Ordinance #500 Ordinance #542	July 20, 1955 August 6, 1956	50	July 20, 1955 August 6, 1956	3,850
Parkway	Sacramento County Ordinance #492 Ordinance #713 Ordinance #458 Ordinance #878 Ordinance #489 Ordinance #1223	May 18, 1955 Aug 22, 1960 Sept. 2, 1953 April 28, 1965 April 6, 1955 Feb. 20, 1979	50	May 18, 1955 Aug 22, 1960 Sept. 2, 1953 April 28, 1985 April 6, 1955 Feb. 20, 1979	4,700
Royal Oaks	Sacramento County Ordinance #488	April 6, 1955	5	April 6, 1955	4,206
Lincoln Oaks	Sacramento County Ordinance #499	(1) July 20, 1955		(1) July 20, 1955	
Sunrise	Sacramento County Ordinance #1158 Ordinance #1228 Ordinance #1248 Ordinance #1254	June 16, 1975 May 6, 1980 July 27, 1982 Nov. 2, 1982	50 50 50	June 16, 1975 May 6, 1980 July 27, 1982 Nov. 2, 1982	75 624
Sacramento	Placer County Ordinance #4609-B	Sept. 30, 1994	50	Sept. 30, 1994	6,412
Total					25,027

(1) Amended by: Ordinance #523 - February 15, 1956
Ordinance #540 - July 25, 1956

(2) Does not agree to Schedule A-1a line 10 as Ordinance 486 for \$3,707 has been excluded from this schedule, but not retired as of 12/31/01. This will be retired at a future date.

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	W/O materials #4 - Monteria District			58,050.00
3				
4				
5				
6				
7				
8				
9	Total	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		95,790.00

SCHEDULE A-2
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Book Value End of Year (b)
10		
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	30,678.98

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	77,642,679.07	-	6,453,361.64	19,548.00
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	11,542,908.74	-	193,264.00	2,172.00
4	(b) Charged to Account 265	847,987.27			
5	(c) Charged to clearing accounts	825.00			
6	(d) Salvage recovered	9,809.51			
7	(e) All other credits ⁽²⁾	40,983,756.95		-	
8	Total credits	53,385,287.47	-	193,264.00	2,172.00
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,533,079.83			
11	(b) Cost of removal	142,225.00			
12	(c) All other debits ⁽³⁾	431,626.96			
13	Total debits	2,106,931.79	-	-	-
14	Balance in reserve at end of year	128,921,034.75	-	6,646,625.64	21,720.00
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.22%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	acquisition of citizens				
20					
21					
22					
23					
24	(3) EXPLANATION OF ALL OTHER DEBITS:				
25	431626.96 was not transferred from Citizens to American Water - Office Furniture				
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	116,627.47	65,900.14	0.00	0.00	182,527.61
3	312	Collecting and impounding reservoirs	952,535.68	30,416.78	0.00	0.00	982,952.46
4	313	Lake, river and other intakes	17,480.14	35,871.55	0.00	0.00	53,351.69
5	314	Springs and tunnels	0.00	1,697.69	0.00	0.00	1,697.69
6	315	Wells	2,873,904.02	3,564,053.53	10,444.00	-5,729.00	6,421,784.55
7	316	Supply mains	938,368.32	36,759.00	0.00	0.00	975,127.32
8	317	Other source of supply plant	81,036.79	7,329.00	0.00	0.00	88,365.79
9		Total source of supply plant	4,979,952.42	3,742,027.69	10,444.00	-5,729.00	8,705,807.11
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	345,847.72	1,524,049.78	0.00	0.00	1,869,897.50
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	5,212,912.25	5,487,870.65	113,194.50	-35,577.39	10,551,811.01
16	325	Other pumping plant	0.00	2,919.00	0.00	0.00	2,919.00
17		Total pumping plant	5,558,759.97	7,014,839.43	113,194.50	-35,577.39	12,424,627.51
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	1,900,365.69	1,571,294.56	0.00	0.00	3,471,660.25
21	332	Water treatment equipment	5,254,160.33	4,588,784.02	0.00	0.00	9,842,944.35
22		Total water treatment plant	7,154,526.02	6,160,078.58	0.00	0.00	13,314,604.60
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	0.00	29,748.41	0.00	0.00	29,748.41
26	342	Reservoirs and tanks	8,048,485.95	3,588,178.35	0.00	-7,222.00	11,629,442.30
27	343	Transmission and distribution mains	30,807,265.88	16,409,322.21	108,695.04	-25,096.00	47,082,797.05
28	344	Fire mains	0.00	0.00	0.00	0.00	-
29	345	Services	9,944,791.97	6,759,911.58	61,386.46	-56,121.00	16,587,196.09
30	346	Meters	2,752,543.04	1,627,457.33	1,129,825.67	2,718.90	3,252,893.60
31	347	Meter installations	0.00	0.00	0.00	0.00	-
32	348	Hydrants	2,880,643.93	2,823,631.42	41,258.49	-11,302.00	5,651,714.86
33	349	Other transmission and distribution plant	109,033.27	5,777.00	0.00	0.00	114,810.27
34		Total trans. and distribution plant	54,542,764.04	31,244,024.30	1,341,165.66	-97,022.10	84,348,600.58
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	770,162.37	689,767.21	10,273.74	0.00	1,449,655.84
38	372	Office furniture and equipment	766,843.86	1,074,402.11	431,830.61	0.00	1,409,415.36
39	373	Transportation equipment	1,654,089.79	1,230,658.02	57,798.28	6,730.00	2,833,679.53
40	374	Stores equipment	14,182.21	637.00	0.00	0.00	14,819.21
41	375	Laboratory equipment	113,798.38	106,154.49	0.00	0.00	219,952.87
42	376	Communication equipment	290,174.42	1,091,768.39	0.00	0.00	1,381,942.81
43	377	Power operated equipment	497,914.77	263,266.81	0.00	0.00	761,181.58
44	378	Tools, shop and garage equipment	514,515.58	304,502.28	0.00	0.00	819,017.86
45	379	Other general plant	48,677.42	48,875.65	0.00	0.00	97,553.07
46	390	Other tangible property	736,317.82	443,610.00	39,751.00	0.00	1,140,176.82
47	391	Water plant purchased	0.00	0.00	0.00	0.00	-
48		Total general plant	5,406,676.62	5,253,641.96	539,653.63	6,730.00	10,127,394.95
49		Total	77,642,679.07	53,414,411.96	2,004,457.79	-131,598.49	128,921,034.75

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	Intangibles Finite Life Citizens	20,000
11	Accum Amortization of Intangibles	-998
12	Intangibles Infinite Life - Citizens	8,900,000
13		
14	Goodwill - Citizens	8,743,328
15		
16	Total	17,662,330

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-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)
American Water Shared Service center	2,467.11			
Totals	2,467.11			

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Prepaid: Insurance	853,259.00
Taxes	103,885.00
Other	85,864.00
Lease Rental	31,500.00
Totals	1,074,508.00

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

Item (a)	Amount (b)
Accrued vacation pay	464,602.00
Accrued Utility Revenues	3,761,491.00
Totals	4,226,093.00

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 undeposited 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	32,880.00		16,440.00	16,440.00
2	1990 Series 9.71%	6,000,000.00	175,719.45	06/19/90	06/01/20	107,848.00		5,853.00	101,995.00
3	1991 Series 9.22%	10,000,000.00	170,536.42	08/20/91	06/01/21	110,442.00		5,688.00	104,754.00
4	1993 Series A 5.97%	10,000,000.00	73,055.23	12/01/93	12/01/03	13,616.00		7,104.00	6,512.00
5	1993 Series B 6.76%	10,000,000.00	73,537.83	12/01/93	12/01/23	53,389.00		2,436.00	50,953.00
6	1993 Series C 6.76%	10,000,000.00	73,055.23	12/01/93	12/01/23	57,833.00		1,812.00	56,021.00
7	1996 Series 7.33%	10,000,000.00	326,798.33	05/01/96	05/01/26	266,044.00		10,933.00	255,111.00
8	2002 Series 4.92%	107,463,589.00	199,471.74	1/14/2002	11/6/2006	0.00	199,771.74	33,615.83	166,155.91
9	2001 Series 4.92%	16,000,000.00	878.38	6/1/2002	11/6/2006	0.00	878.38	115.99	762.39
10	Total	187,463,589.00	1,339,744.56			642,052.00	200,650.12	83,997.82	758,704.30
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			XXXXXXXXXXXX		

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

ITEMS	BALANCE END OF YEAR
Rate Case Expense	450,688
Regulatory Asset - Fas 109	20,544
Deferred Tank Painting	2,061,598
Deferred Depreciation Study	47,976
Deferred Pension	301,069
Deferred Other Items	7,204,756
Deferred Pension Payment	2,448,730
Cost of Service Study Expense	7,201
Deferred Insurance Other than Group	399,063
Undistributed Items	167,568
Total	<u>13,109,193</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	2,000,000	None	619,136	92,477,914	1.22	758,207
2	Common					1.28	792,494
3						2.56	1,584,988
4						-	-
5							
6	Totals	2,000,000		619,136	92,477,914		3,135,689

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.	619,136	NONE	
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	619,136	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	3,215,219.00
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	3,181,331.00

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

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	27,701,254.00
13		CREDITS	
14	400	Credit balance transferred from income account	2,990,383.00
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	2,990,383.00
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	3,135,691.00
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	3,135,691.00
26		Balance end of year	27,555,946.00

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								
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	Dept. of Water Res.	1/1/2002	7/1/2027	3,539,067	3,334,212	2.42	85,115	84,940
8	First Mortgage	12/1/93	12/1/33	10,000,000	10,000,000	6.76	676,000	676,000
9	Totals			57,539,067	57,334,212	Various	4,486,715	4,486,540

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	11/6/2001	11/6/2006	16,000,000.00	16,000,000.00	4.92	787,200.00	787,200.00
16	LTD Financing	1/14/2002	11/6/2006	107,463,589.00	107,463,589.00	4.92	5,096,282.00	4,347,260.00
17								
18								
19								
20								
21	Totals			123,463,589.00	123,463,589.00		5,883,482.00	5,134,460.00

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	5,476,429.00	Various		
2							
3							
4							
5							
6							
7							
8							
9	Totals			5,476,429.00		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	394,486.00	0	0	0
11					
12					
13					
14	Totals	394,486.00	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	0.00
16	Accrued Water Purchases	647,954.00
17	Accrued Power	80,966.00
18	Accrued Wages	217,884.00
19	Accrued Unbilled Items	399,565.00
20	Accrued ESOP Contribution	7,322.00
21	Accrued Bank Fees	25,941.00
22	Accrued Vacation Pay	464,602.00
23	Payroll Deductions Payable	78,699.00
24	Outstanding Checks	3,087,607.00
25	Unclaimed Credits	12,673.00
26	Unclaimed Extension Deposit Refunds	2,919.00
27	Accrued 401-K Payable	11,130.00
28	Accrued Stock C & E Payable	59,035.00
29	Accrued Insurance	0.00
30	Collections Payable - Others	2,252,682.00
31		
32	Total	7,348,979.00

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 instructions)	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		54,597.00	2,254,025.00	1,352,550.90		7,786.00	103,885.00
2	State corporation franchise tax	(135,785.00)		489,754.00	880,404.00		(526,435.00)	
3	State unemployment insurance tax	212.00		17,551.00	17,979.00		(216.00)	
4	Other state and local taxes	332,011.00		492,459.45	615,498.45		208,972.00	
5	Federal unemployment insurance tax	183.00		12,568.00	12,493.00		258.00	
6	Fed. ins. contr. act (old age retire.)	16,481.00		744,966.00	759,465.00		1,982.00	
7	Other federal taxes			0.00				
8	Federal income taxes	(697,447.00)		1,401,787.00	2,076,206.00	81,786.00	(1,290,080.00)	
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			125,515.00		(125,515.00)		
12	SIT deferred non-current			(31,573.00)		31,573.00		
13	FIT deferred current	26,435.00		0.00			26,435.00	
14	SIT deferred current	7,324.00		0.00			7,324.00	
15	Sales Tax				32,504.00	40,583.00	8,079.00	
16	Totals	(450,586.00)	54,597.00	5,514,612.45	5,747,100.35	20,867.00	(1,555,895.00)	103,885.00

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxxxxxx	4,691,010.55
2	Additions during year	xxxxxxxxxxxxxxxxxxxx	3,862,232.00
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxxxxxx	8,553,242.55
4	Charges during year	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
6	Percentage of revenue basis	69,341.00	xxxxxxxxxxxxxxxxxxxx
7	Proportionate cost basis	109,152.00	xxxxxxxxxxxxxxxxxxxx
8	Present worth basis	256,186.00	xxxxxxxxxxxxxxxxxxxx
9	Total refunds	xxxxxxxxxxxxxxxxxxxx	434,679.00
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	8,118,563.55

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) (a)	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	249,803.00
2	Unamortized Investment Tax Credits	1,586,500.00
3	Regulatory Liability-FAS 109	1,404,079.00
4	Deferred Pension Payment	2,749,796.00
5	Deferred Revenue - Advances & Contributions	1,442,290.00
6	Deferred OPEBs & Deferred Insurance other than group	805,393.00
7	Deferred FAS 112 Costs	8,284.00
8	Incentive Plan, Compensation cost	3,149.00
9	Total	8,249,294.00

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	19,909.00	Reserve bad debts	0.00	775	41,441.00	61,350.00
8	258	12,642,690.00	Def FIT non-current		507	216,031.00	12,858,721.00
9	258	327,033.00	Def SIT non-current	34,824.00	507	0.00	292,209.00
10	258	0.00					
11	Total	12,989,632.00		34,824.00		216,031.00	13,212,280.00

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, 1995 (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	24,205,576.84	23,970,314.00	235,262.84	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
3	Contributions received during year	6,091,467.00	6,091,467.00	0.00	XXXXXX XX	XXXXXX XX
4	Other credits*	0.00				
5	Total credits	6,091,467.00	6,091,467.00	0.00		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
7	Depreciation charges for year	847,987.00	847,987.00	XXXXXX XX	XXXXXX XX	XXXXXX XX
8	Nondepreciable donated property retired	0.00	XXXXXX XX		XXXXXX XX	XXXXXX XX
9	Other debits*	0.00				
10	Total debits	847,987.00	847,987.00			
11	Balance end of year	29,449,056.84	29,213,794.00	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	76,567,564.00	63,447,790.71	13,119,773.29
4		601.2 Industrial sales	2,286,889.00	2,116,066.14	170,822.86
5		601.3 Sales to public authorities	6,462,611.00	5,710,427.49	752,183.51
6		Sub-total	85,317,064.00	71,274,284.34	14,042,779.66
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	8,715,810.00	0.00	8,715,810.00
9		602.2 Industrial sales	0.00	0.00	-
10		602.3 Sales to public authorities			
11		Sub-total	8,715,810.00	0.00	8,715,810.00
12	603	Sales to irrigation customers			
13		603.1 Metered sales	479,903.00	907,438.03	(427,535.03)
14		603.2 Unmetered sales			
15		Sub-total	479,903.00	907,438.03	-427,535.03
16	604	Private fire protection service	976,543.00	713,654.26	262,888.74
17	605	Public fire protection service	-72.00	0.00	-
18	606	Sales to other water utilities for resale	121,063.00	57,626.08	63,436.92
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	491,923.00	1,172,715.75	(680,792.75)
22		Sub-total	1,589,457.00	1,943,996.09	(354,539.09)
23		Total water service revenues	96,102,234.00	74,125,718.46	21,976,515.54
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	416,121.00	1,827,131.75	(1,411,010.75)
26	612	Rent from water property	4,600.00	6,000.00	(1,400.00)
27	613	Interdepartmental rents	0.00	0.00	-
28	614	Other water revenues	-298,321.00	681,057.59	(979,378.59)
29		Total other water revenues	122,400.00	2,514,189.34	(2,391,789.34)
30	501	Total operating revenues	96,224,634.00	76,639,907.80	19,584,726.20

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities	
32		
33	See Addendum Page 3 - not yet available	
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-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		281.00	6,594.10	(6,313.10)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		154,686.00	189,418.87	(34,732.87)
6	703	Miscellaneous expenses	A			889,981.00	0.00	889,981.00
7	704	Purchased water	A	B	C	21,486,139.00	19,640,785.95	1,845,353.05
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,205.00	0.00	1,205.00
10	706	Maintenance of structures and facilities			C	0.00	0.00	-
11	707	Maintenance of structures and improvements	A	B		15,092.00	4.26	15,087.74
12	708	Maintenance of collect and impound reservoirs	A			105,859.00	50,958.09	54,900.91
13	708	Maintenance of source of supply facilities		B		0.00	0.00	-
14	709	Maintenance of lake, river and other intakes	A			38.00	0.00	38.00
15	710	Maintenance of springs and tunnels	A			0.00	0.00	-
16	711	Maintenance of wells	A			78,519.00	68,820.15	9,698.85
17	712	Maintenance of supply mains	A			420.00	0.00	420.00
18	713	Maintenance of other source of supply plant	A	B		0.00	0.00	-
19		Total source of supply expense				22,732,220.00	19,956,581.42	2,775,638.58
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		64,199.00	34,342.33	29,856.67
23	721	Operation supervision labor and expense			C	0.00	0.00	-
24	722	Power production labor and expense	A			76,072.00	0.00	76,072.00
25	722	Power production labor, expenses and fuel		B		0.00	0.00	-
26	723	Fuel for power production	A			70.00	0.00	70.00
27	724	Pumping labor and expenses	A	B		670,894.00	716,886.18	(45,992.18)
28	725	Miscellaneous expenses	A			264,231.00	0.00	264,231.00
29	726	Fuel or power purchased for pumping	A	B	C	6,107,019.00	4,510,062.84	1,596,956.16
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		39,158.00	0.00	39,158.00
32	729	Maintenance of structures and equipment			C	0.00	0.00	-
33	730	Maintenance of structures and improvements	A	B		74,452.00	94,566.67	(20,114.67)
34	731	Maintenance of power production equipment	A	B		217,348.00	29,571.58	187,776.42
35	732	Maintenance of pumping equipment	A	B		335,650.00	214,573.69	121,076.31
36	733	Maintenance of other pumping plant	A	B		54,124.00	192,861.38	(138,737.38)
37		Total pumping expenses				7,903,217.00	5,792,864.67	2,110,352.33

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	5,235.00	19,900.00	(14,665.00)	
4	741	Operation supervision, labor and expenses			0.00	0.00	-	
5	742	Operation labor and expenses	A		671,219.00	517,165.97	154,053.03	
6	743	Miscellaneous expenses	A	B	690,873.00	8,818.25	682,054.75	
7	744	Chemicals and filtering materials	A	B	484,081.00	384,451.35	99,629.65	
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B	33,004.00	0.00	33,004.00	
10	746	Maintenance of structures and equipment			0.00	0.00	-	
11	747	Maintenance of structures and improvements	A	B	22,432.00	15,099.00	7,333.00	
12	748	Maintenance of water treatment equipment	A	B	437,513.00	170,333.96	267,179.04	
13		Total water treatment expenses			2,344,357.00	1,115,768.53	1,228,588.47	
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B	233,474.00	102,662.32	130,811.68	
17	751	Operation supervision, labor and expenses						
18	752	Storage facilities expenses	A		55,813.00	215,290.18	(159,477.18)	
19	752	Operation labor and expenses		B			-	
20	753	Transmission and distribution lines expenses	A		464,182.00	1,032,237.52	(568,055.52)	
21	754	Meter expenses	A		526,744.00	130,397.54	396,346.46	
22	755	Customer installations expenses	A		135,212.00	504,169.49	(368,957.49)	
23	756	Miscellaneous expenses	A		912,898.00	397,523.99	515,374.01	
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B	127,431.00	111,841.56	15,589.44	
26	758	Maintenance of structures and plant					-	
27	759	Maintenance of structures and improvements	A	B	46,998.00	0.00	46,998.00	
28	760	Maintenance of reservoirs and tanks	A	B	206,043.00	411,223.04	(205,180.04)	
29	761	Maintenance of trans. and distribution mains	A		2,070,069.00	1,012,720.07	1,057,348.93	
30	761	Maintenance of mains		B			-	
31	762	Maintenance of fire mains	A		3,022.00	0.00	3,022.00	
32	763	Maintenance of services	A		1,475,091.00	1,212,170.54	262,920.46	
33	763	Maintenance of other trans. and distribution plant		B			-	
34	764	Maintenance of meters	A		163,305.00	81,487.33	81,817.67	
35	765	Maintenance of hydrants	A		107,668.00	69,270.29	38,397.71	
36	766	Maintenance of miscellaneous plant	A		0.00	356.28	(356.28)	
37		Total transmission and distribution expenses			6,527,950.00	5,281,350.15	1,246,599.85	

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	89,494.00	82,891.88	6,602.12	
4	771	Superv., meter read., other customer acct expenses						
5	772	Meter reading expenses	A	B	719,344.00	638,346.47	80,997.53	
6	773	Customer records and collection expenses	A		658,081.00	618,967.82	39,113.18	
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A		280,465.00			
9	775	Uncollectible accounts	A	B	C	188,728.00	142,756.44	45,971.56
10		Total customer account expenses			1,936,112.00	1,482,962.61	453,149.39	
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B				
14	781	Sales expenses						
15	782	Demonstrating and selling expenses	A					
16	783	Advertising expenses	A		310,159.00	0.00		
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A		0.00	-106,029.03	106,029.03	
19		Total sales expenses			310,159.00	-106,029.03	416,188.03	
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	2,270,560.00	507,195.65	1,763,364.35
23	792	Office supplies and other expenses	A	B	C	273,982.00	614,082.32	(340,100.32)
24	793	Property insurance	A			0.00	0.00	-
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			-23,426.00	-45,022.89	21,596.89
27	795	Employees' pensions and benefits	A	B	C	1,862,409.00	-165,534.40	2,027,943.40
28	796	Franchise requirements	A	B	C			
29	797	Regulatory commission expenses	A	B	C	1,065,216.00	1,073,129.05	(7,913.05)
30	798	Outside services employed	A			854,305.00	170,560.63	683,744.37
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			2,167,676.00	1,213,152.86	954,523.14
34		Maintenance						
35	805	Maintenance of general plant	A	B	C	71,279.00	103,128.21	(31,849.21)
36		Total administrative and general expenses				8,542,001.00	3,470,691.43	5,071,309.57
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	665,456.00	705,839.98	(40,383.98)
39	812	Administrative expenses transferred - Cr.	A	B	C	14,120,506.00	11,639,905.21	2,480,600.79
40	813	Duplicate charges - Cr.	A	B	C			
41		Total miscellaneous				14,785,962.00	12,345,745.19	2,440,216.81
42		Total operating expenses				65,081,978.00	49,339,934.97	15,742,043.03

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

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 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.
- 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.
- 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.
- 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.
- 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)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	2,254,025.00	2,225,963.00	28,062.00	-	-
10	State corp. franchise tax	489,754.00	573,926.00	-	(84,172.00)	-
11	State unemployment insurance tax	17,551.00	17,551.00	-	-	-
12	Other state and local taxes	492,459.45	492,459.45	-	-	-
13	Federal unemployment insurance tax	12,568.00	12,568.00	-	-	-
14	Federal insurance contributions act	744,966.00	744,966.00	-	-	-
15	Other federal taxes	-	-	-	-	-
16	Federal income tax	1,401,787.00	1,683,095.00	-	(281,308.00)	-
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	125,515.00	125,515.00	-	-	-
20	SIT deferred non-current	(31,573.00)	(31,573.00)	-	-	-
21	FIT deferred current	-	-	-	-	-
22	SIT deferred current	-	-	-	-	-
23	Totals	5,514,612.45	5,852,030.45	28,062.00	(365,480.00)	-

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.....	2,990,383
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	18,612
6	Nondeductible Penalties	25,704
7	Travel & Entertainment	7,554
8	Utility Plant Acquisition Adjustment	159,376
9	Regulatory Expense	(379,531)
10	Merger Expense	13,472
11	Current Adjustment to Uncollectible Reserve	41,441
12	F.I.T.	1,526,542
13	Deferred S.I.T.	(31,573)
14	Interest Capitalized for Taxes	391,540
15	Nondeductible Donations	108,629
16	Vacation Pay Income Adjustment	(1,186)
17	Advances & Contributions Deemed Taxable by I.R.S.	1,142,885
18	Gain on property	3107
19	LESS:	
20	Deferred Revenue	721,166
21	Removal Cost on ADR Property	0
22	Loss on ACRS/MACRS Property	276,588
23	Miscellaneous Deferred Expense	(448,111)
24	Tax Depreciation net of book depreciation	585,918
25	Deferred Maintenance Expense	(100,809)
26	Cost of Service Study Expense	45,761
27	Effective tax rate adjustment	112,806
28	Customer Service Center costs	168,691
29	Deferred Financial Services	51,226
30	Federal tax net income.....	4,603,719
31	Computation of tax: 35% Federal Income Tax	1,611,302
32	Deferred F.I.T.	125,512
33	Prior Years Adjustment	(128,486)
34	I.T.C. Currently applied	(81,786)
35	Tax per return	1,526,542

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	M & J Revenues	502.00
10		
11		
12		
13	Totals	

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

Line No.	Description (a)	Amount (b)
14	Gain/loss on disposition of property	(6,257)
15		
16		
17		
18	Total	(6,257)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
19	Interest on Customer Deposits	0
20	Interest Expense Revenue Reduction	(55,021)
21	Interest Note Payable	11,085
22	Total	(43,936)

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	Donations	30,791.00
24	Miscellaneous other	445672
25	Lobbying	39,739.00
26	Misc. Employee Expenses	2,501.00
27	Property taxes	28,063.00
28	State Taxes on non-operating income	(84,171.00)
29	federal taxes on non-operating income	(281,308.00)
30		
31	Merger Costs	360,673.00
32	Total	541,960.00

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	\$ 9,942,979.00
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	\$ 7,465,699.00
20	(b)	Charged to capital accounts	\$ 1,278,550.00
21	(c)	Charged to other accounts (Deferred Accounts)	\$ 1,198,730.00
22		Total	\$ 9,942,979.00
23	11	Distribution of charges to operating expenses by primary accounts.	
24		Number and Title of Account	
25		Account 798 outside services employed	\$ 7,397,504.00
26		Account 799 research and development expense	\$ 68,195.00
27			
28		Total	\$ 7,465,699.00
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		

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		190,529
8	Employees - Pumping		1,110,409
9	Employees - Water treatment		1,036,880
10	Employees - Transmission and distribution		3,929,440
11	Employees - Customer account		1,469,916
12	Employees - Sales		-
13	Employees - Administrative		2,467,322
14	General officers		
15	General office		
16	Totals		10,204,496

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 \$43,059
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 AF...(Unit) ²	Remarks	
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
1	See each individual district									
2										
3										
4										
5										
WELLS							Annual Quantities Pumped ...HCF.(Unit) ²	Remarks		
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²				
6	Village & Coronado									
7	Baldwin Hills									
8	Duarte	See Each Individual District								
9	San Marino									
10	Monterey									
11	Sacramento									
12	Larkfield									
13	Felton									
14	Montara									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum					
11										
12	See each individual district									
13										
14										
15										
Purchased Water for Resale										
16	Purchased from Various Municipal Water District									
17	Annual quantities purchased				308,421.28 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	3	242,113,450	
22	Earth	2	710,187,000	
23	Wood	0	0	
24	B. Distribution reservoirs			
25	Concrete	22	42,360,000	
26	Earth	3	3,440,500	
27	Wood	0		
28	C. Tanks			
29	Wood	7	475,000	
30	Metal	120	55,090,336	
31	Concrete	9	2,172,000	
32	Totals	166	1,055,838,286	Gallons

SCHEDULE D-3 Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Minner'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 Minner'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	0	66	27,186	0	13,228	314,967	0	416,822	160,537
12 Cast Iron (cement lined)	0	0	14,987	0	0	203,889	0	278,602	76,547
13 Concrete	0	0	0	0	0	61	432	4,630	1,837
14 Copper	3,768	42,260	5,096	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	1,691	84,508	1,552	8,333	10,832	0	13,896	13,896
17 Screw or welded casing	0	151	11,131	0	2,399	6,249	700	7,187	453
18 Cement - asbestos	0	0	5,517	0	442	301,102	0	1,990,773	1,791,775
19 Wadded steel	7,820	24,548	32,689	413	0	245,164	2906	180,153	138,290
20 Wood	630	1,378	31	0	20	1,393	0	1,919	12,332
21 Other (specify)	250	0	17,257	0	3,279	12,227	0	279,965	1,795,707
22	16,386	69,994	198,382	1,965	25,701	1,099,667	4038	3,175,216	3,960,235

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

Line No.	10	12	14	16	# 17 to 18	20	Other Sizes (Specify Sizes)			Total All Sizes
							21 to 25	30 to 36		
23 Cast Iron	32,876	80,097	0	31,626	182	19,785	2,730	0	1,100,092	
24 Cast Iron (cement lined)	999	39,723	0	67,064	7,412	2,200	0	0	708,062	
25 Concrete	2,881	17,252	2,050	38,145	4,317	2,781	1,478	0	75,862	
26 Copper	0	0	0	0	0	0	0	0	51,124	
27 Riveted steel	16,223	21,882	5,786	1,123	4,974	883	0	0	64,591	
28 Standard screw	111	0	3,150	0	0	2,725	952	1,320	146,947	
29 Screw or welded casing	180	1,442	10	334	765	1,399	1,810	229	34,399	
30 Cement - asbestos	811,081	264,174	25,110	68,281	2,750	3,120	1,156	683	5,025,944	
31 Wadded steel	52,163	155,154	24,102	32,996	28,709	15,117	72,153	49,623	1,061,800	
32 Wood	26	12,842	0	27,862	1,100	42,952	10,385	32,680	145,550	
33 Other (specify)	142,406	405,272	125	37,445	1,026	18,212	2,271	0	2,715,442	
34	Totals	858,926	997,638	60,283	304,876	51,235	109,154	929,831	11,129,813	

**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)	103,921	117,783		
Industrial	252	256		
Public authorities	1,405	1,304		
Irrigation	650	650		
Other (specify)	70	47		
Subtotal	106,298	120,040		
Private fire connections	-	-	1,625	2,530
Public fire hydrants	-	-	7,994	13,383
Total	106,298	120,040	9,619	15,913

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

Size	Meters	Services
5/8 x 3/4 - in	93,838	XXXXXXXX
3/4 - in	985	30,701
1 - in	17,761	74,361
- in	3,528	2,582
- in	5,091	6,565
- in	253	117
- in	244	477
- in	86	383
Other	71	5,336
	-	-
Total	121,857	120,522

**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 . . .	2,479
2. Used, before repair	851
3. Used, after repair	391
4. Found fast, requiring billing adjustment	1
B. Number of Meters in Service Since Last Test	
1. Ten years or less	91,997
2. More than 10, but less than 15 years	22,697
3. More than 15 years	1,722

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		Total
Commercial	2,014,437	2,417,516	2,592,439	2,951,644	3,948,295	4,520,167	4,927,398							23,371,896
Industrial	60,694	71,249	71,567	67,221	85,620	81,244	87,150							524,746
Public authorities	115,346	122,450	154,932	156,770	222,811	313,708	307,362							1,393,379
Irrigation	0	0	0	29,998	11,255	49,800	8,410							99,462
Other (specify)	0	0	0	0	0	0	0							-
Total	2,190,477	2,611,216	2,818,938	3,205,633	4,267,980	4,964,920	5,330,321							25,389,483
Classification of Service	During Current Year												Total	
	August	September	October	November	December	Subtotal	Total	Prior Year						
Commercial	5,280,558	4,904,513	4,291,159	3,344,186	2,821,054	20,641,470	44,013,366	24,925,019						
Industrial	76,350	113,618	84,851	98,171	87,066	460,056	984,802	932,589						
Public authorities	427,922	358,689	340,526	239,482	169,085	1,535,703	2,929,082	2,348,131						
Irrigation	57,825	15,467	51,181	24,073	28,982	177,528	276,990	238,345						
Other (specify)	0	0	0	0	0	0	0	86,242						
Total	5,842,655	5,392,287	4,767,717	3,705,912	3,106,186	22,814,758	48,204,241	28,530,326						

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

Total acres irrigated Not available Total population served 539,726

**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	#####
Duarte	6/17/1953
San Marino	8/3/2019
Monterey Village	2/17/1947
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, 2002 to and including December 31, 2002 _____
(date)

SIGNED  _____
(date)

Title President _____

Date _____

Index

	<i>PAGE</i>		<i>PAGE</i>
Accidents	36	Operating revenues	28
Acres irrigated	41	Organization and control	4
Advances from associated companies	22	Other deferred credits	26
Advances for construction	25	Other deferred debits	18
Assets	5	Other income	7
Assets in special funds	14	Other investments	13
Balance Sheet	5-6	Other physical property	10
Bonds	22	Payables to associated companies	23
Capital stock	19	Political expenditures	37
Capital surplus	20	Population served	41
Contributions in aid of construction	27	Premium on capital stock	19
Depreciation and amortization reserves	11	Prepayments	16
Declaration	42	Proprietary capital	21
Discount on capital stock	18	Purchased water for resale	38
Discount and expense on funded debt	17	Receivables from associated companies ..	16
Dividends declared	19	Revenues apportioned to cities	28
Earned surplus	20	Securities issued or assumed	22
Employees and their compensation	36	Service connections	40
Engineering and management fees	35	Sinking funds	14
Franchises	9	Sources of supply and water developed ..	38
Income account	7	Special deposits	15
Income deductions	7	Status with Board of Health	42
Investments in associated companies	13	Stockholders	19
Liabilities	6	Storage facilities	38
Loans to officers, directors, or shareholders ..	37	Taxes	32
Management compensation	36	Transmission and distribution facilities ..	39
Meters and services	40	Unamortized debt discount and expense ..	17
Miscellaneous long-term debt	22	Unamortized premium on debt	17
Miscellaneous reserves	26	Undistributed profits	21
Miscellaneous special funds	14	Utility plant	8
Notes payable	23	Utility plant in service	8-9
Notes receivable	15	Utility plant held for future use	10
Officers	4	Water delivered to metered customers ..	41
Operating expenses	29-31		