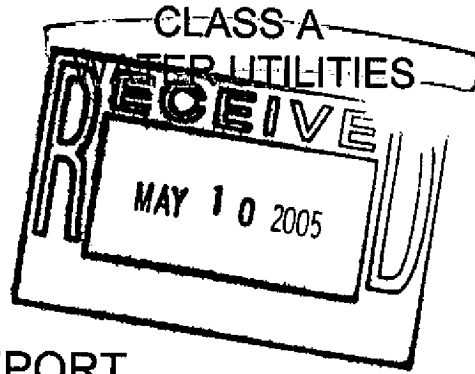


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Received _____

Examined _____

U# _____



2004
ANNUAL REPORT
OF

CALIFORNIA-AMERICAN WATER COMPANY

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

303 H STREET, SUITE 250, CHULA VISTA, CA

(OFFICIAL MAILING ADDRESS)

91910

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005

(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 2004

NAME OF UTILITY California-American Water Company PHONE 619-409-7700

PERSON RESPONSIBLE FOR THIS REPORT Rob Bloor
(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
BALANCE SHEET DATA			
1 Intangible Plant	730,540	885,773	808,157
2 Land and Land Rights	7,119,850	7,675,941	7,397,896
3 Depreciable Plant	395,310,858	424,019,481	409,665,170
4 Gross Plant in Service	403,161,248	432,581,195	417,871,222
5 Less: Accumulated Depreciation	(139,021,878)	(151,979,657)	(145,500,768)
6 Net Water Plant in Service	264,139,370	280,601,538	272,370,454
7 Water Plant Held for Future Use	95,790	377,290	236,540
8 Construction Work in Progress	25,943,657	33,707,187	29,825,422
9 Materials and Supplies	377,289	389,939	383,614
10 Less: Advances for Construction	(10,811,271)	(12,705,744)	(11,758,508)
11 Less: Contributions in Aid of Construction	(32,949,005)	(36,593,486)	(34,771,246)
12 Less: Accumulated Deferred Income and ITC*	(17,478,277)	(19,679,011)	(18,578,644)
13 Net Plant Investment	229,317,553	246,097,713	237,707,633
CAPITALIZATION			
14 Common Stock	92,477,914	92,477,914	92,477,914
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	3,147,443	3,122,027	3,134,735
17 Retained Earnings	30,369,857	30,981,766	30,675,812
18 Common Stock and Equity (Lines 14 - 17)	125,995,214	126,581,707	126,288,461
19 Preferred Stock	-	-	-
20 Long-Term Debt	180,689,818	180,580,424	180,635,121
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	306,685,032	307,162,131	306,923,582

* ITC = Investment Tax Credits

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

2004

NAME OF UTILITY California-American Water Company PHONE 619-409-7700

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	10,647,903
24 Fire Protection Revenue	1,200,648
25 Other Water Revenue	(918,171)
26 Metered Water Revenue	94,091,453
27 Total Operating Revenue	105,021,833
28 <u>Operating Expenses</u>	71,719,911
29 Depreciation Expense (Composite Rate 3.22%)	13,385,123
30 Amortization and Property Losses	1,275,715
31 Property Taxes	2,754,752
32 Taxes Other Than Income Taxes	1,192,493
33 Total Operating Revenue Deduction Before Taxes	90,327,994
34 California Corp. Franchise Tax	514,724
35 Federal Corporate Income Tax	1,692,525
36 Total Operating Revenue Deduction After Taxes	92,535,243
37 Net Operating Income (Loss) - California Water Operations	12,486,590
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	1,658,413
39 Income Available for Fixed Charges	14,145,003
40 Interest Expense	10,364,885
41 Net Income (Loss) Before Dividends	3,780,118
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	3,780,118
 OTHER DATA	
44 Refunds of Advances for Construction	396,381.34
45 Total Payroll Charged to Operating Expenses	10,760,963
46 Purchased Water	23,510,403
47 Power	7,165,316
 48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	50,852,220
b. Pre-TRA 1986 Advances for Construction	5,531,353
c. Post TRA 1986 Contributions in Aid of Construction	5,695,438
d. Post TRA 1986 Advances for Construction	7,174,391

	Active Service Connections	(Exc. Fire Protect.)			Annual Average
			Jan. 1	Dec. 31	
49	Metered Service Connections		120,412	119,726	120,069
50	Flat Rate Service Connections		62,652	62,750	62,701
51	Total Active Service Connections		183,064	182,476	182,770

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:
Rob Bloor 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>B.K. Turner</u>	<u>Vice-President</u>
<u>R.J. Bloor</u>	<u>VP & Treasurer</u>
<u>D.P. Stephenson</u>	<u>Asst. Treasurer</u>
<u>P.A. Lyman</u>	<u>Secretary</u>
<u>Melanie A. Henderson</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: _____
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	8	466,665,681.54	429,200,696.00
3	107	Utility plant adjustments		55,250,766.64	55,352,425.21
4		Total utility plant		521,916,448.16	484,553,121.21
5	250	Reserve for depreciation of utility plant	11	151,979,657.22	139,021,878.47
6	251	Reserve for amortization of limited term utility investments	11	-	-
7	252	Reserve for amortization of utility plant acquisition adjustment	11	7,434,976.77	6,839,890.52
8		Total utility plant reserves		159,414,633.99	145,861,768.99
9		Total utility plant less reserves		362,501,814.19	338,691,352.22
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	10	163,673.29	268,583.00
13	253	Reserve for depreciation and amortization of other property	11	-	-
14		Other physical property less reserve		163,673.29	268,583.00
15	111	Investments in associated companies	13	-	-
16	112	Other investments	13	16,732,453.05	16,794,377.24
17	113	Sinking funds	14	-	-
18	114	Miscellaneous special funds	14	-	-
19		Total investments and fund accounts		16,896,126.34	17,062,960.24
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,842,678.29	10,637,608.11
23	121	Special deposits	15	35,884.49	47,224.49
24	122	Working funds		7,215.00	7,215.00
25	123	Temporary cash investments		-	-
26	124	Notes receivable	15	-	-
27	125	Accounts receivable		7,093,389.92	8,334,088.33
28	126	Receivables from associated companies	16	5,899,945.15	1,918,364.29
29	131	Materials and supplies		389,938.94	377,288.57
30	132	Prepayments	16	1,556,563.96	259,213.68
31	133	Other current and accrued assets	16	9,516,211.99	8,784,669.75
32		Total current and accrued assets		26,341,827.74	30,365,672.22
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	17	616,283.06	675,425.38
36	141	Extraordinary property losses	18	-	-
37	142	Preliminary survey and investigation charges		1,353,622.49	1,946,665.86
38	143	Clearing accounts		-	-
39	145	Other work in progress		2,505,816.91	2,521,638.55
40	146	Other deferred debits	18	8,334,036.88	12,236,831.18
41		Total deferred debits		12,809,759.34	17,380,560.97
42		Total assets and other debits		418,549,527.61	403,500,545.65
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	92,477,914.00
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	3,122,027.00	3,147,442.52
9	271	Earned surplus	20	31,121,027.09	30,052,723.24
10		Total corporate capital and surplus		126,720,968.09	125,678,079.76
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	49,116,835.10	49,226,228.61
19	211	Receivers' certificates			
20	212	Advances from associated companies	22	-	-
21	213	Miscellaneous long-term debt	22	130,643,743.32	131,063,092.69
22		Total long-term debt		179,760,578.42	180,289,321.30
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	23	-	139,245.68
26	221	Notes receivable discounted			
27	222	Accounts payable		13,881,358.13	3,120,299.41
28	223	Payables to associated companies	23	4,346,057.97	2,363,378.07
29	224	Dividends declared			
30	225	Matured long-term debt		109,174.00	8,106,793.06
31	226	Matured interest			
32	227	Customers' deposits		905.00	905.00
33	228	Taxes accrued	24	3,455,669.00	49,367.00
34	229	Interest accrued		1,232,086.00	1,675,846.09
35	230	Other current and accrued liabilities	23	8,900,958.00	12,837,309.78
36		Total current and accrued liabilities		31,926,208.10	28,293,144.09
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	12,705,744.00	10,811,270.65
41	242	Other deferred credits	26	12,495,119.00	9,402,465.83
42		Total deferred credits		25,200,863.00	20,213,736.48
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	26	91,341.00	103,696.30
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26	18,256,083.00	15,973,563.00
50		Total reserves		18,347,424.00	16,077,259.30
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	27	36,593,486.00	32,949,004.72
54		Total liabilities and other credits		418,549,527.61	403,500,545.65

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	105,021,832
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	71,719,911
6	503	Depreciation	11	14,660,838
7	504	Amortization of limited-term utility investments	11	0
8	505	Amortization of utility plant acquisition adjustments	11	0
9	506	Property losses chargeable to operations	32	
10	507	Taxes	32	5,559,407
11		Total operating revenue deductions		91,940,156
12		Net operating revenues		13,081,676
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13,081,676
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	34	1,644,988
19	522	Revenue from lease of other physical property		119,925
20	523	Dividend revenues		
21	524	Interest revenues		117,609
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	34	139,796
24	527	Nonoperating revenue deductions - Dr.	34	0
25		Total other income		2,022,318
26		Net income before income deductions		15,103,994
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		10,228,946
30	531	Amortization of debt discount and expense	17	59,142
31	532	Amortization of premium on debt - Cr.	17	0
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		3,732
34	535	Other interest charges	34	15,358
35	536	Interest charged to construction - Cr.		(43,746)
36	537	Miscellaneous amortization		122,331
37	538	Miscellaneous income deductions	34	938,113
38		Total income deductions		11,323,876
39		Net income		3,780,118
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		3,780,118
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)	402,998,298.97	30,568,875.15	1,357,368.80	302,914.77	432,512,520.09
2	100 - 2	Utility plant leased to others	0.00				0.00
3	100 - 3	Construction work in progress	25,943,657.20	31,063,507.29	xxxxxxxx	(23,299,977.95)	33,707,186.54
4	100 - 4	Utility plant held for future use (Sch A-1c)	95,790.00	281,500.00	0.00	0.00	377,290.00
5	100 - 5	Utility plant acquisition adjustments	55,352,425.21		xxxxxxxx	(101,658.57)	55,250,766.64
6	100 - 6	Utility plant in process of reclassification	68,685.00				68,685.00
7		Total utility plant	484,458,856.38	61,913,682.44	1,357,368.80	(23,098,721.75)	521,916,448.27

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	298,944.36	(141,202.98)	-	-	157,741.40
10	302	Franchises and consents (Schedule A-1b)	153,448.59	-	-	(999.96)	152,448.63
11	303	Other intangible plant	452,729.76	301,334.96	-	-	754,064.72
12		Total intangible plant	905,120.71	160,132.00	-	(999.96)	1,064,252.75
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	7,119,850.25	1,502,877.86	3,607.03	(943,170.01)	7,675,951.07
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	727,319.09	89,927.90	-	-	817,246.99
19	312	Collecting and impounding reservoirs	2,800,521.56	4,168,813.36	-	-	6,969,334.92
20	313	Lake, river and other intakes	1,037,005.06	-	-	-	1,037,005.06
21	314	Springs and tunnels	-	-	-	-	-
22	315	Wells	17,722,840.46	814,435.10	61,097.28	(689,209.89)	17,867,068.39
23	316	Supply mains	2,023,517.09	46,629.30	-	-	2,070,146.39
24	317	Other source of supply plant	137,944.24	-	-	-	137,944.24
25		Total source of supply plant	24,449,247.50	5,219,805.66	61,097.28	(689,209.89)	28,918,745.89
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	7,678,648.20	378,485.22	4,137.21	119,101.67	8,172,097.88
29	322	Boiler plant equipment	-	-	-	-	-
30	323	Other power production equipment	12,120.22	26,624.29	-	-	38,744.51
31	324	Pumping equipment	30,352,022.88	2,358,272.26	252,506.77	(76,235.16)	32,361,554.21
32	325	Other pumping plant	-	7,575.69	-	-	7,575.69
33		Total pumping plant	38,042,791.30	2,770,957.48	256,642.88	42,866.51	40,599,972.29
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	11,039,805.44	158,793.92	-	-	11,198,599.36
37	332	Water treatment equipment	24,676,690.52	1,419,701.18	5,754.98	-	26,090,836.72
38		Total water treatment plant	35,716,495.96	1,578,495.10	5,754.98	-	37,289,236.08

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	294,807.72	13,876.20	-	-	308,483.92
3	342	Reservoirs and tanks	41,306,002.36	1,265,117.89	176,072.10	-	42,395,048.15
4	343	Transmission and distribution mains	155,305,680.08	6,915,525.77	46,092.57	(15.49)	162,175,077.79
5	344	Fire mains	-	-	-	-	-
6	345	Services	47,757,969.86	4,803,999.89	41,963.93	(9,080.27)	52,510,825.55
7	346	Meters	9,303,637.03	2,912,011.09	303,909.13	(4,112.00)	11,907,628.99
8	347	Meter installations	32,287.51	299,333.81	-	-	331,621.32
9	348	Hydrants	15,282,934.57	661,418.18	4,277.16	9,080.27	15,949,155.86
10	349	Other transmission and distribution plant	171,301.32	-	-	-	171,301.32
11		Total transmission and distribution plant	269,454,500.45	16,871,082.83	572,314.89	(4,127.49)	285,749,140.90
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	4,628,196.83	147,441.30	92,427.29	-	4,683,210.84
15	372	Office furniture and equipment	2,920,891.29	174,100.72	16,072.93	(1,354.00)	3,077,565.08
16	373	Transportation equipment	4,722,818.06	4,830.00	99,083.32	-	4,628,564.74
17	374	Stores equipment	18,229.53	-	733.82	-	17,495.71
18	375	Laboratory equipment	346,995.99	53,663.40	1,590.95	-	399,068.44
19	376	Communication equipment	3,889,252.74	1,612,314.81	-	3,269,532.91	8,771,100.46
20	377	Power operated equipment	1,433,286.29	2,895.36	-	-	1,436,181.65
21	378	Tools, shop and garage equipment	1,557,218.68	36,436.79	202.73	-	1,593,452.74
22	379	Other general plant	2,961,721.82	283,672.36	825.48	(1,371,750.00)	1,872,818.70
23		Total general plant	22,478,611.23	2,315,354.74	210,936.52	1,896,428.91	26,479,458.38
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	4,831,681.57	149,969.50	247,015.12	1,126.70	4,735,762.65
27	391	Utility plant purchased	-	-	-	-	-
28	392	Utility plant sold	-	-	-	-	-
29		Total undistributed items	4,831,681.57	149,969.50	247,015.12	1,126.70	4,735,762.65
30		Total utility plant in service	402,998,298.97	30,568,675.15	1,357,368.80	302,914.77	432,512,520.09

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				XXXXXXXXXXXXXXXXXXXX

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 98	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	6/14/1981	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, 1965 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	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, 1958
Ordinance #540 - July 25, 1956

(2) Does not agree to Schedule A-1a line 10 as Ordinance 466 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 - Montero District			339,550.00
3				
4				
5				
6				
7				
8				
9	Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxx		377,290.00

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	Homeland Ave. - LA District	5,155.76
14	Mountain Ave	
15	Mission View	2,422.17
16	Olympiad Res 1	1,763.12
17	Duarte Office	1,932.60
18	Mariposa Well	2,026.68
19	Richardson Well	2,609.41
20	Orbis well sites - Village District	990.30
21	Prince Camp Land	5,685.60
22	Bexley Drive	93,006.00
23	Bull Creek Water & Bennett Springs- Felton District	52,577.00
24	Ivar Avenue Assets	60.47
25	Baldwin Hills Office & Misc Items	9,989.08
26	Accum. Deprec. Non Utility Plant	(38,547.98)
27	Total	163,673.29

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	138,997,986.47	-	6,839,890.52	23,892.00
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	13,388,651.24	-	595,086.25	2,172.00
4	(b) Charged to Account 265	1,335,987.42	-	-	-
5	(c) Charged to clearing accounts	-	-	-	-
6	(d) Salvage recovered	15,629.81	-	-	-
7	(e) All other credits ⁽²⁾	1,838.25	-	-	-
8	Total credits	14,742,106.72	-	595,086.25	2,172.00
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,372,699.25	-	-	-
11	(b) Cost of removal	411,460.82	-	-	-
12	(c) All other debits ⁽³⁾	2,339.89	-	-	-
13	Total debits	1,786,499.96	-	-	-
14	Balance in reserve at end of year	151,953,593.23	-	7,434,976.77	26,064.00
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.22%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19		0			
20		0			
21		0			
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	198,847.39	22,867.23	-	-	221,514.62
3	312	Collecting and impounding reservoirs	1,069,209.09	73,829.84	-	-	1,143,038.93
4	313	Lake, river and other intakes	88,250.91	34,024.22	-	-	122,275.13
5	314	Springs and tunnels	1,697.69	-	-	-	1,697.69
6	315	Wells	6,668,001.07	617,513.08	61,097.28	38,952.33	7,261,369.20
7	316	Supply mains	1,011,068.70	42,035.22	-	-	1,053,103.92
8	317	Other source of supply plant	94,095.76	5,873.60	-	-	99,969.36
9		Total source of supply plant	9,129,170.61	795,943.19	61,097.28	38,952.33	9,902,968.85
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	2,063,414.86	293,160.35	4,137.21	(787.50)	2,351,650.50
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	467.66	484.98	-	-	952.64
15	324	Pumping equipment	11,458,723.52	1,424,393.51	252,505.77	(19,811.37)	12,610,999.89
16	325	Other pumping plant	2,919.00	-	-	-	2,919.00
17		Total pumping plant	13,525,525.04	1,718,038.84	256,642.98	(20,398.87)	14,986,522.03
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	3,865,193.46	446,497.89	-	-	4,311,691.35
21	332	Water treatment equipment	10,632,850.71	1,347,788.04	5,754.98	-	11,974,883.77
22		Total water treatment plant	14,498,044.17	1,794,285.93	5,754.98	-	16,286,575.12
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	37,813.04	11,029.51	-	-	48,842.55
26	342	Reservoirs and tanks	12,632,480.01	1,232,176.59	176,072.10	(182,883.28)	13,505,701.22
27	343	Transmission and distribution mains	49,487,480.62	3,439,181.18	46,092.57	(79,159.91)	52,801,409.32
28	344	Fire mains	-	-	-	-	-
29	345	Services	17,765,252.69	1,961,157.86	41,963.93	(37,437.91)	19,647,008.71
30	346	Meters	4,885,716.79	537,172.35	303,909.13	4,748.07	4,923,726.08
31	347	Meter installations	129.64	8,137.51	-	-	8,267.15
32	348	Hydrants	5,934,143.59	389,277.01	6,096.44	(91,135.88)	6,206,188.30
33	349	Other transmission and distribution plant	118,781.96	4,722.12	-	-	123,504.08
34		Total trans. and distribution plant	90,661,788.34	7,562,854.13	574,134.17	(385,888.89)	97,264,649.41
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	1,512,857.82	136,285.78	92,427.48	(17,118.01)	1,539,598.11
38	372	Office furniture and equipment	1,539,165.65	333,243.68	16,072.93	-	1,856,336.40
39	373	Transportation equipment	3,147,167.87	473,931.21	99,083.32	12,275.00	3,534,290.76
40	374	Stores equipment	12,875.28	501.77	733.82	-	12,643.23
41	375	Laboratory equipment	229,083.13	16,542.76	1,590.95	-	244,014.93
42	376	Communication equipment	1,729,660.18	690,895.60	-	-	2,420,555.78
43	377	Power operated equipment	819,923.54	84,641.88	-	-	904,565.42
44	378	Tools, shop and garage equipment	843,558.04	82,565.36	202.73	-	925,920.67
45	379	Other general plant	201,293.25	135,388.37	825.48	-	336,854.14
46	390	Other tangible property	1,147,883.54	858,731.59	247,015.12	(501.64)	1,759,098.37
47	391	Water plant purchased	-	-	-	-	-
48		Total general plant	11,183,448.30	2,812,725.99	457,951.83	(5,344.65)	13,532,877.81
49		Total	138,997,986.46	14,683,848.08	1,355,581.24	(372,660.08)	151,953,593.22

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	19,018
11	Accum Amortization of Intangibles	(173)
12	Intangibles Infinite Life - Citizens	8,386,115
13		
14	Goodwill - Citizens	8,327,493
15		
16	Total	16,732,453

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		750.00
Ambar Pool & Spa		-
Taylor Made Office System		-
All-Pure Chemical		-
Monterey Peninsula Airport District		-
Van Waters & Rogers		-
North Island Federal Credit Union		-
Sheet Metal Worker		-
Monterey Security deposit		16,721.00
Village office security deposit		15,913.49
Security of LA		-
Pioneer Americas		-
Draw Down Fees		2,500.00
		35,884.49

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 During Year (d)	Interest Received During Year (e)
FIT & SIT Refund	5,899,945.00			
Totals	5,899,945.00			

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Prepaid: Insurance	88,048.35
Taxes	1,468,515.61
Other	
Totals	1,556,563.96

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

Item (a)	Amount (b)
Accrued vacation pay	(230,906.69)
Accrued Utility Revenues	9,747,118.68
Totals	9,516,211.99

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	16,440.00		16,440.00	0.00
2	1990 Series 9.71%	6,000,000.00	175,719.45	06/19/90	06/01/20	101,992.00		5,856.00	96,136.00
3	1991 Series 9.22%	10,000,000.00	170,536.42	08/20/91	06/01/21	104,754.00		5,688.00	99,066.00
4	1993 Series A 5.97%	10,000,000.00	73,055.23	12/01/93	12/01/03	6,512.00		7,104.00	(592.00)
5	1993 Series B 6.76%	10,000,000.00	73,537.83	12/01/93	12/01/23	50,953.00		2,436.00	48,517.00
6	1993 Series C 6.76%	10,000,000.00	73,055.23	12/01/93	12/01/33	56,021.00		1,812.00	54,209.00
7	1996 Series 7.33%	10,000,000.00	326,798.33	05/01/96	05/01/26	255,110.68		10,933.32	244,177.36
8	2002 Series 4.92%	107,463,589.00	199,471.74	1/14/2002	11/6/2006	166,158.51		32,810.04	133,348.47
9	2001 Series 4.92%	16,000,000.00	878.38	6/1/2002	11/6/2006	762.39		198.84	563.55
10	2003 Series 6.05%	8,000,000.00	0.00	12/1/2003	12/1/2033	0.00	0	0.00	0.00
11	Total								
12									
13									
14									
15									
16									
17									
18									
19	Total	195,463,589.00	1,339,744.56			756,703.58	0.00	59,142.20	616,283.38

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	WRITTEN OFF DURING YEAR			Balance End of year (f)
			Previously Written off (c)	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 capital stock expense and specify the account charged.

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 capital stock expense and specify the account charged.

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	1,561,570
Regulatory Asset - Fas 109	(8,136)
Deferred Tank Painting	1,650,309
Deferred Depreciation Study	46,419
Deferred Pension	1,050,392
Deferred Other Items	146,369
Deferred Pension Payment	4,011,253
Cost of Service Study Expense	2,769
Deferred Insurance Other than Group	(84,385)
Undistributed Items	(758,022)
Rec/Pay Clearing	(599,202)
Eng. Clearing Dist OH	15,067
Total	<u><u>8,334,037</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	2,000,000	None	619,136	92,477,914	0.76	470,543
2	Common					0.52	321,951
3						3.10	1,919,322
4							
5							
6	Totals	2,000,000		619,136	92,477,914		2,711,816

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		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
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	3,147,443.00
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	25,416.00
8		
9		
10	Total debits	25,416.00
11	Balance end of year	3,122,027.00

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

Line No.	Account (a)	Amount (b)
12	Balance beginning of year	30,052,722.76
13	CREDITS	
14	Credit balance transferred from income account	3,780,117.54
15	Miscellaneous credits to surplus (detail)	
16		
17	Total credits	3,780,117.54
18	DEBITS	
19	Debit balance transferred from income account	
20	Dividend appropriations-preferred stock	
21	Dividend appropriations-Common stock	2,711,816.00
22	Miscellaneous reservations of surplus	
23	Miscellaneous debits to surplus (detail)	
24		
25	Total debits	2,711,816.00
26	Balance end of year	31,121,024.30

SCHEDULE A-22

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	NONE
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	
17	Net income for year	NONE
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 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
4	First Mortgage	08/19/90	08/01/20	6,000,000	6,000,000	8.71	582,800	582,800
5	First Mortgage	08/20/91	08/01/21	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	6.78	678,000	678,000
7	Dept. of Water Res.	1/1/2002	7/1/2027	3,539,067	3,116,835	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	678,000
9	Totals			49,539,067	49,116,835	Various	3,674,715	3,674,540

* 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 Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15	LTD Financing	1/16/2001	11/16/2006	16,000,000.00	16,000,000.00	4.92	787,200.00	787,200.00
16	LTD Financing	1/14/2002	11/16/2008	107,063,092.69	106,643,743.32	4.92	5,096,282.00	4,347,280.00
17	LTD ANCC	12/1/2003	12/1/2033	8,000,000.00	8,000,000.00	6.05	40,333.33	0.00
18								
19								
20								
21	Totals			131,063,092.69	130,643,743.32		5,923,815.33	5,134,480.00

* 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							
2							
3							
4							
5							
6							
7							
8							
9				0.00		0.00	0.00
Totals							

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	4,346,057.97	0	0	0
11					
12					
13					
14	Totals	4,346,057.97	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	Construction Cost Payable	0.00
16	Accrued Water Purchases	1,719,172.84
17	Accrued Power	285.00
18	Accrued Wages	768,801.37
19	Accrued Unbilled Items	295,398.02
20	Accrued ESOP Contribution	16,400.99
21	Accrued Bank Fees	0.00
22	Accrued Vacation Pay	(230,908.69)
23	Payroll Deductions Payable	123,933.99
24	Outstanding Checks	2,591,847.21
25	Unclaimed Credits	37,477.84
26	Unclaimed Extension Deposit Refunds	4,289.44
27	Accrued 401-K Payable	43,083.58
28	Accrued Stock C & E Payable	12,141.80
29	Accrued Insurance	0.00
30	Collections Payable - Others	3,521,422.87
31		
32	Total	8,900,957.85

not updated for '03

**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	7,786	103,885.00	2,254,025.00	1,352,550.90		(698.55)	36,281.98
2	State corporation franchise tax	(528,435.00)		489,764.00	(724,162.77)		687,481.77	
3	State unemployment insurance tax	(216.00)		17,551.00	20,286.19		(2,951.19)	
4	Other state and local taxes	208,972.00		492,459.45	701,431.45			
5	Federal unemployment insurance tax	258.00		12,568.00	12,309.71		516.29	
6	Fed. ins. contr. act (old age retire.)	1,982.00		744,966.00	714,447.26		32,500.74	
7	Other federal taxes			0.00			499.01	
8	Federal income taxes	(1,290,080.00)		1,401,787.00	193,493.00	81,786.00		
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)	0.00	
12	SIT deferred non-current			(31,573.00)		31,573.00		
13	FIT deferred current	26,435.00		0.00				
14	SIT deferred current	7,324.00		0.00			2,279,430.00	
15	Sales Tax	8,078.91		0.00	24,564.25		459,687.00	
16	Totals	(1,555,895.09)	103,885.00	5,514,612.45	2,294,919.99	9,786.25	3,455,668.83	36,281.98

(1) Fed. & State income tax on CIAC & Advances

(f) line 8: Deferred investment tax credits (242)

(f) line 11-12: Deferred taxes - non-current (256)

(f) line 15: accrued tax sales/usa

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXXXX	10,811,270.65
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	3,158,063.01
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	13,969,333.66
4	Charges during year	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	0.00	XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	396,381.34	XXXXXXXXXXXXXXXXXXXX
8	Present worth basis	0.00	XXXXXXXXXXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXXXXXXXXXX	396,381.34
10	Transfers to Acct 265 - Contributions in Aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXXXX	867,208.66
14	Securities Exchanged for Contracts (enter detail below)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXXXXXXXXXX	0.00
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	12,705,743.66

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	319,989.72
2	Unamortized Investment Tax Credits	1,422,927.50
3	Regulatory Liability-FAS 109	1,221,663.00
4	Deferred Pension Payment	5,061,644.44
5	Deferred Revenue - Advances & Contributions	3,864,127.15
6	Deferred OPEBs & Deferred Insurance other than group	492,361.16
7	Deferred FAS 112 Costs	8,284.00
8	Incentive Plan, Compensation cost	104,121.96
9	Total	12,495,118.93

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	103,696.30	Reserve bad debts	0.00	775	(12,354.90)	91,341.40
8	258	15,226,370.74	Def FIT non-current		507	2,286,072.64	17,512,443.38
9	258	747,192.18	Def SIT non-current		507	(3,552.84)	743,639.34
10	258	0.00					
11	Total	16,077,259.22		0.00		2,282,519.80	18,347,424.12

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		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Property in Service After Dec. 31, 1954			
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	21,733,381.84	21,498,119.00	235,262.84	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
3	Contributions received during year	15,978,187.37	15,978,187.37	0.00	XXXXXX XX	XXXXXXX XX
4	Other credits*	0.00				
5	Total credits	15,978,187.37	15,978,187.37	0.00		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
7	Depreciation charges for year	1,118,083.49	1,118,083.49	XXXXXX XX	XXXXXX XX	XXXXXXX XX
8	Nondepreciable donated property retired	0.00	XXXXXX XX		XXXXXX XX	XXXXXXX XX
9	Other debits*	0.00				
10	Total debits	1,118,083.49	1,118,083.49			
11	Balance end of year	36,593,485.72	36,356,222.88	235,262.84		

ANDREW

*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	Metered sales to general customers			
3	601.1 Commercial sales	83,685,089.84	79,360,075.21	4,505,014.63
4	601.2 Industrial sales	2,090,947.24	1,687,572.53	183,374.81
5	601.3 Sales to public authorities	7,488,257.05	6,274,908.11	1,213,349.54
6	Sub-total	93,434,294.93	87,532,555.85	5,901,739.98
7	Unmetered sales to general customers			
8	602.1 Commercial sales	10,647,902.47	8,532,063.60	2,115,838.87
9	602.2 Industrial sales			
10	602.3 Sales to public authorities			
11	Sub-total	10,647,902.47	8,532,063.60	2,115,838.87
12	Sales to irrigation customers			
13	603.1 Metered sales	264,415.48	307,001.78	(42,586.30)
14	603.2 Unmetered sales			
15	Sub-total	264,415.48	307,001.78	(42,586.30)
16	604 Private fire protection service	1,200,647.44	1,069,808.45	130,740.99
17	605 Public fire protection service		(4.00)	4.00
18	606 Sales to other water utilities for resale			
19	607 Sales to governmental agencies by contracts	74,204.99	57,298.06	16,906.93
20	608 Interdepartmental sales			
21	609 Other sales or services	318,538.18	399,633.21	(81,095.03)
22	Sub-total	1,593,390.61	1,528,833.72	66,556.89
23	Total water service revenues	105,940,003.39	97,698,454.95	8,241,548.44
24	II. OTHER WATER REVENUES			
25	611 Miscellaneous service revenues	1,746,478.20	1,430,260.61	326,217.59
26	612 Rent from water property	2,100.00	7,300.00	(5,200.00)
27	613 Interdepartmental rents			
28	614 Other water revenues	(2,685,745.60)	(508,634.42)	(2,158,112.18)
29	Total other water revenues	(918,170.40)	918,926.19	(1,837,096.59)
30	Total operating revenues	105,021,832.99	98,617,381.14	6,204,451.85

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

Line No.	Location (e)	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		

* 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 (e)	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		1,127.64	698.41	429.23
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		149,852.33	143,890.49	5,961.84
6	703	Miscellaneous expenses	A			510,103.89	410,689.32	99,414.57
7	704	Purchased water	A	B	C	23,510,432.52	21,564,203.61	1,946,228.91
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		37.12	1,205.00	(1,167.88)
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		7,134.67	29,794.14	(22,659.47)
12	708	Maintenance of collect and impound reservoirs	A			84,809.02	80,807.76	4,001.26
13	708	Maintenance of source of supply facilities			B	200.00	-	200.00
14	709	Maintenance of lake, river and other intakes	A			28,020.60	214.49	27,806.11
15	710	Maintenance of springs and tunnels	A			2,989.00	-	2,989.00
16	711	Maintenance of wells	A			45,238.17	270,921.34	(225,683.17)
17	712	Maintenance of supply mains	A			-	207.35	(207.35)
18	713	Maintenance of other source of supply plant	A	B		13,198.19	5,086.00	8,112.19
19		Total source of supply expense				24,353,143.15	22,507,717.91	1,845,425.24
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		52,659.78	77,674.42	(25,014.64)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			45,285.52	76,241.42	(30,955.90)
25	722	Power production labor, expenses and fuel			B	-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		829,936.83	772,522.12	57,414.71
28	725	Miscellaneous expenses	A			343,191.55	247,377.47	95,814.08
29	726	Fuel or power purchased for pumping	A	B	C	6,943,322.32	7,201,923.53	(258,601.21)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		8,919.67	31,355.63	(22,435.96)
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		68,661.64	73,240.65	(4,579.01)
34	731	Maintenance of power production equipment	A	B		187,785.26	173,913.12	13,872.14
35	732	Maintenance of pumping equipment	A	B		256,081.31	220,392.04	35,689.27
36	733	Maintenance of other pumping plant	A	B		143,310.07	142,836.50	473.57
37		Total pumping expenses				8,879,153.95	9,017,476.90	(138,322.95)

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				4,097.95	4,333.27	(235.32)
3	741	Operation supervision and engineering	A	B		-	-	-
4	741	Operation supervision, labor and expenses	A	C		686,098.86	633,061.98	53,036.88
5	742	Operation labor and expenses	A			493,415.25	580,689.72	(87,274.47)
6	743	Miscellaneous expenses	A	B		574,305.75	510,511.80	63,793.95
7	744	Chemicals and filtering materials	A	B				
8		Maintenance				10,087.76	39,038.78	(28,951.02)
9	746	Maintenance supervision and engineering	A	B		-	-	-
10	746	Maintenance of structures and equipment	A	C		29,782.40	22,655.00	7,127.40
11	747	Maintenance of structures and improvements	A	B		476,745.51	323,890.89	152,854.62
12	748	Maintenance of water treatment equipment	A	B		2,274,533.48	2,114,181.44	160,352.04
13		Total water treatment expenses						
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation				257,763.30	287,238.21	(29,474.91)
16	751	Operation supervision and engineering	A	B		-	-	-
17	751	Operation supervision, labor and expenses	A	C		16,368.69	39,798.04	(23,429.35)
18	752	Storage facilities expenses	A			60.00	-	60.00
19	752	Operation labor and expenses	A	B		437,063.89	397,198.52	39,867.37
20	753	Transmission and distribution lines expenses	A			542,143.68	428,208.50	113,935.18
21	754	Meter expenses	A			157,913.69	187,041.02	(29,127.33)
22	755	Customer installations expenses	A			617,034.86	793,503.21	(176,468.35)
23	756	Miscellaneous expenses	A					
24		Maintenance				64,782.35	91,910.65	(27,128.30)
25	758	Maintenance supervision and engineering	A	B		-	-	-
26	758	Maintenance of structures and plant	A	C		7,795.38	5.38	7,790.00
27	759	Maintenance of structures and improvements	A	B		170,970.90	110,560.11	60,410.79
28	760	Maintenance of reservoirs and tanks	A	B		1,896,877.63	1,961,309.94	(64,432.31)
29	761	Maintenance of trans. and distribution mains	A			-	-	-
30	761	Maintenance of mains	A	B		623.54	1,513.25	(889.71)
31	762	Maintenance of fire mains	A			1,667,079.90	1,549,226.88	117,853.02
32	776	Maintenance of services	A			-	-	-
33	776	Maintenance of other trans. and distribution plant	A	B		135,897.89	137,888.91	(1,991.02)
34	764	Maintenance of meters	A			68,385.74	62,990.69	5,395.05
35	765	Maintenance of hydrants	A			67,667.76	55,630.55	12,037.21
36	766	Maintenance of miscellaneous plant	A			6,104,429.20	6,104,021.86	4,407.34
37		Total transmission and distribution expenses						

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	C	13,746.25	66,574.79	(52,828.54)
4	771	Superv., meter read., other customer acct expenses	A	B	C	-	-	-
5	772	Meter reading expenses	A	B	C	779,374.27	719,740.79	59,633.48
6	773	Customer records and collection expenses	A	B	C	788,781.45	612,537.97	176,243.48
7	773	Customer records and accounts expenses	A	B	C	-	-	-
8	774	Miscellaneous customer accounts expenses	A	B	C	801,508.84	967,590.89	(166,082.35)
9	775	Uncollectible accounts	A	B	C	-	123,176.00	(123,176.00)
10		Total customer account expenses				2,383,410.61	2,489,620.54	(106,209.93)
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B	C	-	-	-
14	781	Sales expenses	A	B	C	-	-	-
15	782	Demonstrating and selling expenses	A	B	C	-	-	-
16	783	Advertising expenses	A	B	C	384,714.99	116,209.18	268,505.81
17	784	Miscellaneous sales expenses	A	B	C	51.02	62.56	(11.54)
18	785	Merchandising, jobbing and contract work	A	B	C	-	-	-
19		Total sales expenses				384,766.01	116,271.74	268,494.27
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	666,035.45	732,156.61	(66,121.16)
23	792	Office supplies and other expenses	A	B	C	1,434,135.38	2,143,285.94	(709,150.56)
24	793	Property insurance	A	B	C	18,942.05	113,179.67	(94,237.62)
25	793	Property insurance, injuries and damages	A	B	C	-	-	-
26	794	Injuries and damages	A	B	C	(27,072.11)	(22,737.94)	(4,334.17)
27	795	Employees' pensions and benefits	A	B	C	3,171,548.58	3,051,073.11	120,475.47
28	796	Franchise requirements	A	B	C	93,849.95	201,114.90	(107,264.95)
29	797	Regulatory commission expenses	A	B	C	734,386.41	672,749.53	61,636.88
30	798	Outside services employed	A	B	C	1,291,620.12	903,312.01	388,308.11
31	798	Miscellaneous other general expenses	A	B	C	556,701.26	542,022.32	14,678.94
32	798	Miscellaneous other general operation expenses	A	B	C	-	-	-
33	799	Miscellaneous general expenses	A	B	C	2,048,476.36	2,010,161.47	38,314.89
34		Maintenance						
35	805	Maintenance of general plant	A	B	C	29,710.29	20,749.12	8,961.17
36		Total administrative and general expenses				10,018,333.74	10,367,066.74	(348,733.00)
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	426,183.07	387,783.62	38,399.45
39	812	Administrative expenses transferred - Cr. Sewer	A	B	C	16,891,957.79	22,685,098.27	(5,793,140.48)
40		Total miscellaneous				17,318,140.86	23,072,881.89	(5,754,741.03)
41		Total operating expenses				71,719,911.00	75,789,239.02	(4,069,328.02)
42								

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)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ---) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	2,432,608.30	2,424,778.78	7,829.52		
10	State corp. franchise tax	469,945.19	151,536.19		318,409.00	
11	State unemployment insurance tax	23,846.30	23,846.30			
12	Other state and local taxes	370,073.02	370,073.02			
13	Federal unemployment insurance tax	11,780.43	11,780.43			
14	Federal insurance contributions act	800,537.10	800,537.10			
15	Other federal taxes					
16	Federal income tax	2,362,763.62	1,521,888.62		840,875.00	
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	2,729,722.18	577,362.70		2,152,339.48	
20	SIT deferred non-current	577,762.98	146,583.86		431,179.12	
21	FIT deferred current					
22	SIT deferred current					
23	Totals	9,786,393.12	5,559,407.00	7,829.52	3,742,802.60	

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 income 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	0
2	Reconciling amounts (for first additional income and unallowable deductions, followed by additional deductions for non-taxable income)	0
3	ADD:	0
4	Amortization of Regulatory Asset	0
5	Non-deductible Penalties	0
6	Travel & Entertainment	0
7	Utility Plant Acquisition Adjustment	0
8	Regulatory Expense	0
9	Merger Expense	0
10	Current Adjustment to Uncollectible Reserve	0
11	F.I.T.	0
12	Deferred S.I.T.	0
13	Interest Capitalized for Taxes	0
14	Non-deductible Donations	0
15	Vacation Pay Income Adjustment	0
16	Advances & Contributions Deemed Taxable by I.R.S.	0
17	Gain on property	0
18	LESS:	0
19	Deferred Revenue	0
20	Removal Cost on ADR Property	0
21	Loss on ACRS/MACRS Property	0
22	Miscellaneous Deferred Expense	0
23	Tax Depreciation net of book depreciation	0
24	Deferred Maintenance Expense	0
25	Cost of Service Study Expense	0
26	Effective tax rate adjustment	0
27	Customer Service Center costs	0
28	Deferred Financial Services	0
29	Federal tax net income	0
30	Computation of tax: 35% Federal Income Tax	0
31	Deferred F.I.T.	0
32	Prior Years Adjustment	0
33	L.T.C. Currently applied	0
34	Tax per return	0
35		0

See Attached Federal Provision Sheet For CA

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	(Gains/Losses) Noncup-Cap	1,844,898.28		1,844,898.28
2				
3				
4				
5	Totals			1,844,898.28

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6		
7		
8		
9	M & J Revenues	135,795.00
10		
11		
12		
13	Totals	135,795.00

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

Line No.	Description (a)	Amount (b)
14		
15		
16		
17		
18		
19	Total	0

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	15,359
21	Interest Note Payable	0
22	Total	15,359

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	Donations	81,702.00
24	Miscellaneous other	241,308.00
25	Lobbying	20,047.00
26	Misc. Employed Employees	0.00
27	Property taxes	0.00
28	State taxes on non-operating income	119,867.00
29	Federal taxes on non-operating income	475,199.00
30		
31	Merger Costs	(30.00)
32	Total	638,113.00

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 respondent's 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	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?	YES	
2	Answer (Yes or No)	YES	
3	Name of each organization or person that was a party to such a contract or agreement	AMERICAN WATER WORKS SERVICE CO., INC.	
4	Date of original contract or agreement	1-Jan-71	
5	Date of each supplement or agreement	1-Sep-89	
6	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.		
7	Amount of compensation paid during the year for supervision or management	\$ 9,587,365.72	
8	To whom paid		
9	Nature of payment (salary, traveling expenses, etc.)		
10	Amounts paid for each class of service		
11	Base for determination of such amounts		
12	Distribution of payments:		
13	(a) Charged to operating expenses	\$ 7,948,771.00	
14	(b) Charged to capital accounts	\$ 985,419.74	
15	(c) Charged to other accounts (Deferred Accounts)	\$ 653,174.98	
16	Total	\$ 9,587,365.72	
17	Distribution of charges to operating expenses by primary accounts.		
18	Number and Title of Account		
19	Account 798 outside services employed	\$ 7,848,561.00	
20	Account 799 research and development expense	\$ 100,210.00	
21	Total	\$ 7,948,771.00	
22	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		

**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		180,734
8	Employees - Pumping		1,166,729
9	Employees - Water treatment		972,638
10	Employees - Transmission and distribution		3,943,565
11	Employees - Customer account		1,573,441
12	Employees - Sales		-
13	Employees - Administrative		2,728,021
14	General officers		
15	General office		
16	Totals		10,565,148

**SCHEDULE C-4
Record of Accidents During Year**

Line No.	Date of Accident (a)	TO PERSONS			TO PROPERTY			
		Employees on Duty Killed (b)	Injured (c)	Public ¹ Killed (d)	Injured (e)	Company Number (g)	Other Number (h)	Other Amount (i)
17		0	28	0	1	0	0	20
18								25,359
19								
20	Totals				29			

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

THIS IS FROM CHULA VISTA
DENNIS THORIG THROUGH MILA PATACSIL

**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 \$20,047
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

Line No.	STREAMS		FLOW IN (Unit) ²		Annual Quantities Diverted AF... (Unit) ²	Remarks		
	Diverted into* (Name)	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim Capacity			Diversion Max. Min.	
1	See each individual district							
2								
3								
4								
5								
WELLS								
Line No.	AI Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity GPM (Unit) ²	Annual Quantities Pumped ... HCF (Unit) ²	Remarks
6	Village & Corcorado							
7	Bakwin Lifts							
8	Duane							
9	San Marino							
10	Montezuma							
11	Sacramento							
12	Jackfield							
13	Foston							
14	Montezuma							
TUNNELS AND SPRINGS								
Line No.	Designation	Location	Number	Maximum	Minimum	Annual Quantities Used (Unit) ²	Remarks	
11								
12	See each individual district							
13								
14								
15								
16	Purchased Water for Resale							
17	Purchased from Various Municipal Water District							
18	309,421.28 ACRE FEET							
19								

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit is established unit for expressing water stored and used in large amounts in the acre foot, which equals 42,000 cubic feet in domestic use; the thousand gallon or the hundred cubic feet. The rate of flow or discharge in large amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the owner'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	3	44,644,087	
21	Concrete	2	511,417,219	
22	Earth	0	0	
23	Wood	0	0	
24	B. Distribution reservoirs	22	42,350,000	
25	Concrete	3	3,440,500	
26	Earth	0	0	
27	Wood	0	0	
28	C. Tanks	6	175,000	
29	Wood	125	59,105,920	
30	Metal	13	3,687,350	
31	Concrete	174	664,830,076	
32	Totals			

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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 - Continued
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	0	66	27,196	0	13,228	314,967	0	414,565	157,537
12 Cast iron (cement lined)	0	0	14,987	0	0	203,889	0	277,638	76,547
13 Concrete	0	0	0	0	0	61	432	3,296	954
14 Copper	3,768	42,066	5,154	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	1,591	67,989	1,552	2,434	2,213	0	738	502
17 Screw or welded casing	0	151	11,131	0	2,399	6,249	700	7,167	453
18 Cement - asbestos	0	0	5,517	0	442	289,575	0	1,934,556	1,722,307
19 Waxed steel	7,620	24,548	32,689	413	0	240,969	2,906	180,033	137,960
20 Wood	630	1,378	11	0	0	1,362	0	819	12,332
21 Other (specify)	250	0	17,208	0	3,279	11,385	0	278,167	1,841,577
22 Totals	18,386	69,800	181,862	1,965	21,752	1,074,453	4038	3,098,288	3,959,097

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

Line No.	10	12	14	16	17 to 18	20	Other Sizes (Specify Sizes)			Total All Sizes
							21 to 25	30 to 36	42 to 48	
23 Cast iron	32,066	60,092	0	31,626	182	19,765	2,730	0	1,094,026	
24 Cast iron (cement lined)	999	39,723	0	67,964	7,412	2,205	0	16,659	707,104	
25 Concrete	2,744	17,252	2,050	39,145	4,317	2,781	1,476	0	73,508	
26 Copper	0	0	0	0	0	0	0	0	50,988	
27 Riveted steel	16,223	21,682	5,736	1,123	4,974	883	0	0	64,591	
28 Standard screw	111	0	3,150	0	0	2,725	420	1,320	90,863	
29 Screw or welded casing	160	1,442	10	334	765	1,399	1,810	229	34,399	
30 Cement - asbestos	610,921	264,174	25,110	68,281	2,750	3,120	1,156	663	4,828,572	
31 Waxed steel	51,986	155,064	24,102	32,943	28,709	15,117	44,540	49,623	1,029,282	
32 Wood	26	12,842	0	27,862	1,100	42,952	10,385	32,680	144,379	
33 Other (specify)	160,818	436,900	125	52,443	1,026	18,212	2,311	0	2,823,721	
34 Totals	876,064	1,029,191	60,263	319,921	51,235	109,160	64,828	101,174	11,041,427	

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)	118,514	117,763	46,661	46,445
Industrial	252	250	-	-
Public authorities	1,643	1,499	-	-
Irrigation	-	-	-	-
Other (specify)	3	214	-	-
Subtotal	120,412	119,726	46,661	46,445
Private fire connections	-	-	2,449	2,434
Public fire hydrants	-	-	13,542	13,871
Total	120,412	119,726	62,652	62,750

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

Size	Meters	Services
5/8 x 3/4 - in	96,712	xxxxxxx
3/4 - in	1,049	38,482
1 - in	16,956	76,069
- in	4,043	3,289
- in	4,981	6,557
- in	254	108
- in	243	581
- in	116	437
Other	283	514
Total	126,637	126,037

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	3,181
2. Used, before repair	1,160
3. Used, after repair	251
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	77,939
2. More than 10, but less than 15 years	34,562
3. More than 15 years	10,140

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	Subtotal	Prior Year	Total			
Commercial	3,203,621	2,420,453	3,008,581	3,269,350	3,379,917	5,301,308	4,642,747	25,225,978		42,812,631			
Industrial	95,905	55,522	57,937	58,396	74,158	82,520	70,295	494,732		797,497			
Public authorities	175,611	115,557	151,397	179,719	215,854	367,386	368,299	1,573,824		2,763,992			
Irrigation	0	0	0	23,219	2,735	39,146	2,803	67,903		88,078			
Other (specify)	5,465	1,842	3,837	4,851	7,047	13,667	1,634	38,343					
Total	3,480,602	2,593,374	3,221,752	3,535,535	3,679,712	5,804,026	5,085,778	27,400,779					
Classification of Service	During Current Year												Total
	August	September	October	November	December	Subtotal	Total	Prior Year	Total				
Commercial	4,531,134	5,807,189	4,104,692	2,954,641	1,861,927	19,259,582	44,485,560		42,812,631				
Industrial	61,670	160,939	82,709	72,040	32,844	410,203	904,934		797,497				
Public authorities	336,070	527,294	328,270	209,570	107,273	1,508,477	3,082,300		2,763,992				
Irrigation	50,931	14,613	47,487	3,740	19,218	135,989	203,892		234,018				
Other (specify)	10,681	2,622	11,998	4,067	2,444	31,812	70,154		88,078				
Total	4,990,486	6,512,656	4,575,157	3,244,058	2,023,706	21,346,063	48,746,841		46,696,216				

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

Total acres irrigated Not available Total population served **537,970**

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.

** Data of Permits	
Coronado	2-15-18 and 8-18-36
Baldwin Hills	10/11/1954
Duarte	6/17/1953
San Marino	8/3/2019
Monteary	2/17/1947
Village	
Las Posas	2-15-65 #65-27
Las Posas	5-17-65 #65-86
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 PAUL G. TOWNSEY 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, 2004 to and including December 31, 2004 (year)

SIGNED  (Date)
Title President
Date 3/31/08

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Transmission and distribution facilities	39
Unamortized debt discount and expense	17
Unamortized premium on debt	17
Undistributed profits	21
Utility plant	8
Utility plant in service	8-9
Utility plant held for future use	10
Water delivered to metered customers	41

JAV

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____



2004
ANNUAL REPORT
OF

CALIFORNIA-AMERICAN WATER COMPANY

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

303 H STREET, SUITE 250, CHULA VISTA, CA

91910

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005
(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 2004

NAME OF UTILITY California-American Water Company PHONE 619-409-7700

PERSON RESPONSIBLE FOR THIS REPORT Rob Bloor
(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
BALANCE SHEET DATA			
1 Intangible Plant	730,540	885,773	808,157
2 Land and Land Rights	7,119,850	7,675,941	7,397,896
3 Depreciable Plant	395,310,858	424,019,481	409,665,170
4 Gross Plant in Service	403,161,248	432,581,195	417,871,222
5 Less: Accumulated Depreciation	(139,021,878)	(151,979,657)	(145,500,768)
6 Net Water Plant in Service	264,139,370	280,601,538	272,370,454
7 Water Plant Held for Future Use	95,790	377,290	236,540
8 Construction Work in Progress	25,943,657	33,707,187	29,825,422
9 Materials and Supplies	377,289	389,939	383,614
10 Less: Advances for Construction	(10,811,271)	(12,705,744)	(11,758,508)
11 Less: Contributions in Aid of Construction	(32,949,005)	(36,593,486)	(34,771,246)
12 Less: Accumulated Deferred Income and ITC*	(17,478,277)	(19,679,011)	(18,578,644)
13 Net Plant Investment	229,317,553	246,097,713	237,707,633
CAPITALIZATION			
14 Common Stock	92,477,914	92,477,914	92,477,914
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	3,147,443	3,122,027	3,134,735
17 Retained Earnings	30,369,857	30,981,766	30,675,812
18 Common Stock and Equity (Lines 14 - 17)	125,995,214	126,581,707	126,288,461
19 Preferred Stock	-	-	-
20 Long-Term Debt	180,689,818	180,580,424	180,635,121
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	306,685,032	307,162,131	306,923,582

* ITC = Investment Tax Credits

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

2004

NAME OF UTILITY California-American Water Company PHONE 619-409-7700

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	10,647,903
24	Fire Protection Revenue	1,200,648
25	Other Water Revenue	(918,171)
26	Metered Water Revenue	94,091,453
27	Total Operating Revenue	105,021,833
28	<u>Operating Expenses</u>	71,719,911
29	Depreciation Expense (Composite Rate 3.22%)	13,385,123
30	Amortization and Property Losses	1,275,715
31	Property Taxes	2,754,752
32	Taxes Other Than Income Taxes	1,192,493
33	Total Operating Revenue Deduction Before Taxes	90,327,994
34	California Corp. Franchise Tax	514,724
35	Federal Corporate Income Tax	1,692,525
36	Total Operating Revenue Deduction After Taxes	92,535,243
37	Net Operating Income (Loss) - California Water Operations	12,486,590
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	1,658,413
39	Income Available for Fixed Charges	14,145,003
40	Interest Expense	10,364,885
41	Net Income (Loss) Before Dividends	3,780,118
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	3,780,118

OTHER DATA		
44	Refunds of Advances for Construction	396,381.34
45	Total Payroll Charged to Operating Expenses	10,760,963
46	Purchased Water	23,510,403
47	Power	7,165,316
48	Class A Water Companies Only:	
a.	Pre-TRA 1986 Contributions in Aid of Construction	50,852,220
b.	Pre-TRA 1986 Advances for Construction	5,531,353
c.	Post TRA 1986 Contributions in Aid of Construction	5,695,438
d.	Post TRA 1986 Advances for Construction	7,174,391

	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average		
			Jan. 1	Dec. 31	
49	Metered Service Connections		120,412	119,726	120,069
50	Flat Rate Service Connections		62,652	62,750	62,701
51	Total Active Service Connections		183,064	182,476	182,770

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:
Rob Bloor 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>B.K. Turner</u>		<u>Vice-President</u>	
<u>R.J. Bloor</u>		<u>VP & Treasurer</u>	
<u>D.P. Stephenson</u>		<u>Asst. Treasurer</u>	
<u>P.A. Lyman</u>		<u>Secretary</u>	
<u>Melanie A. Henderson</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: _____
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	8	466,665,681.54	429,200,696.00
3	107	Utility plant adjustments		55,250,766.64	55,352,425.21
4		Total utility plant		521,916,448.18	484,553,121.21
5	250	Reserve for depreciation of utility plant	11	151,979,657.22	139,021,878.47
6	251	Reserve for amortization of limited term utility investments	11	-	-
7	252	Reserve for amortization of utility plant acquisition adjustment	11	7,434,976.77	6,839,890.52
8		Total utility plant reserves		159,414,633.99	145,861,768.99
9		Total utility plant less reserves		362,501,814.19	338,691,352.22
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	10	163,673.29	268,583.00
13	253	Reserve for depreciation and amortization of other property	11		
14		Other physical property less reserve		163,673.29	268,583.00
15	111	Investments in associated companies	13	-	-
16	112	Other investments	13	16,732,453.05	16,794,377.24
17	113	Sinking funds	14	-	-
18	114	Miscellaneous special funds	14	-	-
19		Total investments and fund accounts		16,896,126.34	17,062,960.24
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,842,678.29	10,637,608.11
23	121	Special deposits	15	35,884.49	47,224.49
24	122	Working funds		7,215.00	7,215.00
25	123	Temporary cash investments		-	-
26	124	Notes receivable	15	-	-
27	125	Accounts receivable		7,093,389.92	8,334,088.33
28	126	Receivables from associated companies	16	5,899,945.15	1,918,364.29
29	131	Materials and supplies		389,938.94	377,288.57
30	132	Prepayments	16	1,556,563.96	259,213.68
31	133	Other current and accrued assets	16	9,516,211.99	8,784,669.75
32		Total current and accrued assets		26,341,827.74	30,365,672.22
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	17	616,283.06	675,425.38
36	141	Extraordinary property losses	18	-	-
37	142	Preliminary survey and investigation charges		1,353,622.49	1,946,665.86
38	143	Clearing accounts		-	-
39	145	Other work in progress		2,505,816.91	2,521,638.55
40	146	Other deferred debits	18	8,334,036.88	12,236,831.18
41		Total deferred debits		12,809,759.34	17,380,560.97
42		Total assets and other debits		418,549,527.61	403,500,545.65
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	92,477,914.00
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	3,122,027.00	3,147,442.52
9	271	Earned surplus	20	31,121,027.09	30,052,723.24
10		Total corporate capital and surplus		126,720,968.09	125,678,079.76
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	49,116,835.10	49,226,228.61
19	211	Receivers' certificates			
20	212	Advances from associated companies	22	-	-
21	213	Miscellaneous long-term debt	22	130,643,743.32	131,063,092.69
22		Total long-term debt		179,760,578.42	180,289,321.30
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	23	-	139,245.68
26	221	Notes receivable discounted			
27	222	Accounts payable		13,881,358.13	3,120,299.41
28	223	Payables to associated companies	23	4,346,057.97	2,363,378.07
29	224	Dividends declared			
30	225	Matured long-term debt		109,174.00	8,106,793.06
31	226	Matured interest			
32	227	Customers' deposits		905.00	905.00
33	228	Taxes accrued	24	3,455,669.00	49,367.00
34	229	Interest accrued		1,232,086.00	1,675,846.09
35	230	Other current and accrued liabilities	23	8,900,958.00	12,837,309.78
36		Total current and accrued liabilities		31,926,208.10	28,293,144.09
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	12,705,744.00	10,811,270.65
41	242	Other deferred credits	26	12,495,119.00	9,402,465.83
42		Total deferred credits		25,200,863.00	20,213,736.48
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	26	91,341.00	103,696.30
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26	18,256,083.00	15,973,563.00
50		Total reserves		18,347,424.00	16,077,259.30
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	27	36,593,486.00	32,949,004.72
54		Total liabilities and other credits		418,549,527.61	403,500,545.65

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	105,021,832
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	71,719,911
6	503	Depreciation	11	14,660,838
7	504	Amortization of limited-term utility investments	11	0
8	505	Amortization of utility plant acquisition adjustments	11	0
9	506	Property losses chargeable to operations	32	
10	507	Taxes	32	5,559,407
11		Total operating revenue deductions		91,940,156
12		Net operating revenues		13,081,676
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13,081,676
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	34	1,644,988
19	522	Revenue from lease of other physical property		119,925
20	523	Dividend revenues		
21	524	Interest revenues		117,609
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	34	139,796
24	527	Nonoperating revenue deductions - Dr.	34	0
25		Total other income		2,022,318
26		Net income before income deductions		15,103,994
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		10,228,946
30	531	Amortization of debt discount and expense	17	59,142
31	532	Amortization of premium on debt - Cr.	17	0
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		3,732
34	535	Other interest charges	34	15,358
35	536	Interest charged to construction - Cr.		(43,746)
36	537	Miscellaneous amortization		122,331
37	538	Miscellaneous income deductions	34	938,113
38		Total income deductions		11,323,876
39		Net income		3,780,118
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		3,780,118
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)	402,998,298.97	30,568,675.15	1,357,368.80	302,914.77	432,512,520.09
2	100 - 2	Utility plant leased to others	0.00				0.00
3	100 - 3	Construction work in progress	25,943,657.20	31,063,507.29	xxxxxxxx	(23,299,977.95)	33,707,186.54
4	100 - 4	Utility plant held for future use (Sch A-1c)	95,790.00	281,500.00	0.00	0.00	377,290.00
5	100 - 5	Utility plant acquisition adjustments	55,352,425.21		xxxxxxxx	(101,658.57)	55,250,766.64
6	100 - 6	Utility plant in process of reclassification	68,685.00				68,685.00
7		Total utility plant	484,458,856.38	61,913,682.44	1,357,368.80	(23,098,721.75)	521,916,448.27

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	298,944.36	(141,202.96)	-	-	157,741.40
10	302	Franchises and consents (Schedule A-1b)	153,446.59	-	-	(999.96)	152,446.63
11	303	Other intangible plant	452,729.76	301,334.96	-	-	754,064.72
12		Total intangible plant	905,120.71	160,132.00	-	(999.96)	1,064,252.75
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	7,119,850.25	1,502,877.86	3,607.03	(943,170.01)	7,675,951.07
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	727,319.09	89,927.90	-	-	817,246.99
19	312	Collecting and impounding reservoirs	2,800,521.56	4,168,813.36	-	-	6,969,334.92
20	313	Lake, river and other intakes	1,037,005.06	-	-	-	1,037,005.06
21	314	Springs and tunnels	-	-	-	-	-
22	315	Wells	17,722,940.46	914,435.10	61,097.28	(689,209.89)	17,887,068.39
23	316	Supply mains	2,023,517.09	46,629.30	-	-	2,070,146.39
24	317	Other source of supply plant	137,944.24	-	-	-	137,944.24
25		Total source of supply plant	24,449,247.50	5,219,805.66	61,097.28	(689,209.89)	28,918,745.99
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	7,678,648.20	378,485.22	4,137.21	119,101.67	8,172,097.88
29	322	Boiler plant equipment	-	-	-	-	-
30	323	Other power production equipment	12,120.22	26,624.29	-	-	38,744.51
31	324	Pumping equipment	30,352,022.88	2,358,272.26	252,505.77	(76,235.16)	32,381,554.21
32	325	Other pumping plant	-	7,575.69	-	-	7,575.69
33		Total pumping plant	38,042,791.30	2,770,957.46	256,642.98	42,866.51	40,599,972.29
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	11,039,805.44	158,793.92	-	-	11,198,599.36
37	332	Water treatment equipment	24,676,690.52	1,419,701.18	5,754.98	-	26,090,636.72
38		Total water treatment plant	35,716,495.96	1,578,495.10	5,754.98	-	37,289,236.08

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	294,807.72	13,676.20	-	-	308,483.92
3	342	Reservoirs and tanks	41,306,002.36	1,265,117.89	176,072.10	-	42,395,048.15
4	343	Transmission and distribution mains	155,305,660.08	6,915,525.77	46,092.57	(15.49)	162,175,077.79
5	344	Fire mains	-	-	-	-	-
6	345	Services	47,757,869.86	4,803,999.89	41,963.93	(9,080.27)	52,510,825.55
7	346	Meters	9,303,637.03	2,912,011.09	303,909.13	(4,112.00)	11,907,626.99
8	347	Meter installations	32,287.51	299,333.81	-	-	331,621.32
9	348	Hydrants	15,282,934.57	661,418.18	4,277.16	9,080.27	15,949,155.86
10	349	Other transmission and distribution plant	171,301.32	-	-	-	171,301.32
11		Total transmission and distribution plant	269,454,500.45	16,871,082.83	572,314.89	(4,127.49)	285,749,140.90
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	4,628,196.83	147,441.30	92,427.29	-	4,683,210.84
15	372	Office furniture and equipment	2,920,891.29	174,100.72	16,072.93	(1,354.00)	3,077,565.08
16	373	Transportation equipment	4,722,818.06	4,830.00	99,083.32	-	4,628,564.74
17	374	Stores equipment	18,229.53	-	733.82	-	17,495.71
18	375	Laboratory equipment	346,995.99	53,663.40	1,590.95	-	399,068.44
19	376	Communication equipment	3,889,252.74	1,612,314.81	-	3,269,532.91	8,771,100.46
20	377	Power operated equipment	1,433,286.29	2,895.36	-	-	1,436,181.65
21	378	Tools, shop and garage equipment	1,557,218.68	36,436.79	202.73	-	1,593,452.74
22	379	Other general plant	2,961,721.82	283,672.36	825.48	(1,371,750.00)	1,872,818.70
23		Total general plant	22,478,611.23	2,315,354.74	210,936.52	1,896,428.91	26,479,458.36
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	4,831,681.57	149,969.50	247,015.12	1,126.70	4,735,762.65
27	391	Utility plant purchased	-	-	-	-	-
28	392	Utility plant sold	-	-	-	-	-
29		Total undistributed items	4,831,681.57	149,969.50	247,015.12	1,126.70	4,735,762.65
30		Total utility plant in service	402,998,298.97	30,568,675.15	1,357,368.80	302,914.77	432,512,520.09

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				xxxxxxxxxxxxxxxxxxxxxxxx

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	July 20, 1955	50	July 20, 1955	3,850
	Ordinance #542	August 6, 1956		August 6, 1956	
Parkway	Sacramento County Ordinance #492	May 18, 1955		May 18, 1955	4,700
	Ordinance #713	Aug 22, 1960	50	Aug 22, 1960	
	Ordinance #458	Sept. 2, 1953		Sept. 2, 1953	
	Ordinance #878	April 28, 1965		April 28, 1965	
	Ordinance #489	April 6, 1955	5	April 6, 1955	
	Ordinance #1223	Feb. 20, 1979		Feb. 20, 1979	
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	June 16, 1975	50	June 16, 1975	75
	Ordinance #1228	May 6, 1980	50	May 6, 1980	624
	Ordinance #1248	July 27, 1982	50	July 27, 1982	
	Ordinance #1254	Nov. 2, 1982		Nov. 2, 1982	
Sacramento	Placer County Ordinance #4609-B	Sept.30, 1994	50	Sept. 30, 1994	6,412
Total					25,027

(2)

(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 - Montera District			339,550.00
3				
4				
5				
6				
7				
8				
9	Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxx		377,290.00

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	Homeland Ave.- LA District	5,155.76
14	Mountain Ave	-
15	Mission View	2,422.17
16	Olympiad Res 1	1,763.12
17	Duarte Office	1,932.60
18	Mariposa Well	2,026.68
19	Richardson Well	2,609.41
20	Orbis well sites - Village District	990.30
21	Prince Camp Land	5,685.60
22	Bexley Drive	93,006.00
23	Bull Creek Water & Bennett Springs- Felton District	52,577.00
24	Ivar Avenue Assets	60.47
25	Baldwin Hillis Office & Misc Items	9,989.08
26	Accum. Deprec. Non Utility Plant	(38,547.98)
27	Total	163,673.29

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	138,997,986.47	-	6,839,890.52	23,892.00
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	13,388,651.24	-	595,086.25	2,172.00
4	(b) Charged to Account 265	1,335,987.42	-	-	-
5	(c) Charged to clearing accounts	-	-	-	-
6	(d) Salvage recovered	15,629.81	-	-	-
7	(e) All other credits ⁽²⁾	1,838.25	-	-	-
8	Total credits	14,742,106.72	-	595,086.25	2,172.00
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,372,699.25	-	-	-
11	(b) Cost of removal	411,460.82	-	-	-
12	(c) All other debits ⁽³⁾	2,339.89	-	-	-
13	Total debits	1,786,499.96	-	-	-
14	Balance in reserve at end of year	151,953,593.23	-	7,434,976.77	26,064.00
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.22%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19		0			
20		0			
21		0			
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	198,847.39	22,667.23	-	-	221,514.62
3	312	Collecting and impounding reservoirs	1,069,209.09	73,829.84	-	-	1,143,038.93
4	313	Lake, river and other intakes	88,250.91	34,024.22	-	-	122,275.13
5	314	Springs and tunnels	1,697.69	-	-	-	1,697.69
6	315	Wells	6,666,001.07	617,513.08	61,097.28	38,952.33	7,261,369.20
7	316	Supply mains	1,011,068.70	42,035.22	-	-	1,053,103.92
8	317	Other source of supply plant	94,095.76	5,873.60	-	-	99,969.36
9		Total source of supply plant	9,129,170.61	795,943.19	61,097.28	38,952.33	9,902,968.85
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	2,063,414.86	293,160.35	4,137.21	(787.50)	2,351,650.50
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	467.66	484.98	-	-	952.64
15	324	Pumping equipment	11,458,723.52	1,424,393.51	252,505.77	(19,611.37)	12,610,999.89
16	325	Other pumping plant	2,919.00	-	-	-	2,919.00
17		Total pumping plant	13,525,525.04	1,718,038.84	256,642.98	(20,398.87)	14,966,522.03
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	3,865,193.46	446,497.89	-	-	4,311,691.35
21	332	Water treatment equipment	10,632,850.71	1,347,788.04	5,754.98	-	11,974,883.77
22		Total water treatment plant	14,498,044.17	1,794,285.93	5,754.98	-	16,286,575.12
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	37,813.04	11,029.51	-	-	48,842.55
26	342	Reservoirs and tanks	12,632,480.01	1,232,176.59	176,072.10	(182,883.28)	13,505,701.22
27	343	Transmission and distribution mains	49,487,480.62	3,439,181.18	46,092.57	(79,159.91)	52,801,409.32
28	344	Fire mains	-	-	-	-	-
29	345	Services	17,765,252.69	1,961,157.86	41,963.93	(37,437.91)	19,647,008.71
30	346	Meters	4,685,716.79	537,172.35	303,909.13	4,748.07	4,923,728.08
31	347	Meter installations	129.64	8,137.51	-	-	8,267.15
32	348	Hydrants	5,934,143.59	369,277.01	6,096.44	(91,135.86)	6,206,188.30
33	349	Other transmission and distribution plant	118,781.96	4,722.12	-	-	123,504.08
34		Total trans. and distribution plant	90,661,798.34	7,562,854.13	574,134.17	(385,868.89)	97,264,649.41
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	1,512,857.82	136,285.78	92,427.48	(17,118.01)	1,539,598.11
38	372	Office furniture and equipment	1,539,165.65	333,243.68	16,072.93	-	1,856,336.40
39	373	Transportation equipment	3,147,167.87	473,931.21	99,083.32	12,275.00	3,534,290.76
40	374	Stores equipment	12,875.28	501.77	733.82	-	12,643.23
41	375	Laboratory equipment	229,063.13	16,542.75	1,590.95	-	244,014.93
42	376	Communication equipment	1,729,660.18	690,895.60	-	-	2,420,555.78
43	377	Power operated equipment	819,923.54	84,641.88	-	-	904,565.42
44	378	Tools, shop and garage equipment	843,558.04	82,565.36	202.73	-	925,920.67
45	379	Other general plant	201,293.25	135,386.37	825.48	-	335,854.14
46	390	Other tangible property	1,147,883.54	858,731.59	247,015.12	(501.64)	1,759,098.37
47	391	Water plant purchased	-	-	-	-	-
48		Total general plant	11,183,448.30	2,812,725.99	457,951.83	(5,344.65)	13,532,877.81
49		Total	138,997,986.46	14,683,848.08	1,355,581.24	(372,660.08)	151,953,593.22

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	19,018
11	Accum Amortization of Intangibles	(173)
12	Intangibles Infinite Life - Citizens	8,386,115
13		
14	Goodwill - Citizens	8,327,493
15		
16	Total	16,732,453

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		750.00
Ambar Pool & Spa		-
Taylor Made Office System		-
All-Pure Chemical		-
Monterey Peninsula Airport District		-
Van Waters & Rogers		-
North Island Federal Credit Union		-
Sheet Metal Worker		-
Monterey Security deposit		16,721.00
Village office security deposit		15,913.49
Security of LA		-
Pioneer Americas		-
Draw Down Fees		2,500.00
		35,884.49

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)
FIT & SIT Refund	5,899,945.00			
Totals	5,899,945.00			

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Prepaid: Insurance	-
Taxes	88,048.35
Other	1,468,515.61
Totals	1,556,563.96

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

Item (a)	Amount (b)
Accrued vacation pay	(230,906.69)
Accrued Utility Revenues	9,747,118.68
Totals	9,516,211.99

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	16,440.00		16,440.00	0.00
2	1990 Series 9.71%	6,000,000.00	175,719.45	06/19/90	06/01/20	101,992.00		5,856.00	96,136.00
3	1991 Series 9.22%	10,000,000.00	170,536.42	08/20/91	06/01/21	104,754.00		5,688.00	99,066.00
4	1993 Series A 5.97%	10,000,000.00	73,055.23	12/01/93	12/01/03	6,512.00		7,104.00	(592.00)
5	1993 Series B 6.76%	10,000,000.00	73,537.83	12/01/93	12/01/23	50,953.00		2,436.00	48,517.00
6	1993 Series C 6.76%	10,000,000.00	73,055.23	12/01/93	12/01/33	56,021.00		1,812.00	54,209.00
7	1996 Series 7.33%	10,000,000.00	326,798.33	05/01/96	05/01/26	255,110.68		10,933.32	244,177.36
8	2002 Series 4.92%	107,463,589.00	199,471.74	1/14/2002	11/6/2006	166,158.51		32,810.04	133,348.47
9	2001 Series 4.92%	16,000,000.00	878.38	6/1/2002	11/6/2006	762.39		198.64	563.55
10	2003 Series 6.05%	8,000,000.00	0.00	12/1/2003	12/1/2033	0.00	0	0.00	0.00
11	Total								
12									
13									
14									
15									
16									
17									
18									
19	Total	195,463,589.00	1,339,744.56			758,703.56	0.00	59,142.20	616,283.38

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

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

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.
2. If any change occurred during the year in the balance with 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.

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.
2. If any change occurred during the year in the balance with 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.

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	1,561,570
Regulatory Asset - Fas 109	(8,136)
Deferred Tank Painting	1,650,309
Deferred Depreciation Study	46,419
Deferred Pension	1,050,392
Deferred Other Items	146,369
Deferred Pension Payment	4,011,253
Cost of Service Study Expense	2,769
Deferred Insurance Other than Group	(84,385)
Undistributed Items	(758,022)
Rec/Pay Clearing	(599,202)
Eng. Clearing Dist OH	15,067
Total	<u>8,334,037</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	0.76	470,543
2	Common					0.52	321,951
3						3.10	1,919,322
4						-	-
5						-	-
6	Totals	2,000,000		619,136	92,477,914		2,711,816

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 Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
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	3,147,443.00
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	25,416.00
8		
9		
10	Total debits	25,416.00
11	Balance end of year	3,122,027.00

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

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	30,052,722.76
13		CREDITS	
14	400	Credit balance transferred from income account	3,780,117.54
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	3,780,117.54
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	2,711,816.00
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	2,711,816.00
26		Balance end of year	31,121,024.30

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
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	08/01/21	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	3,116,835	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			49,539,067	48,116,835	Various	3,674,715	3,674,540

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					
11	None				
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	107,063,092.69	106,643,743.32	4.92	5,096,282.00	4,347,260.00
17	LTD AWCC	12/1/2003	12/1/2033	8,000,000.00	8,000,000.00	6.05	40,333.33	0.00
18								
19								
20								
21	Totals			131,063,092.69	130,643,743.32		5,923,815.33	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							
2							
3							
4							
5							
6							
7							
8							
9	Totals			0.00		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	4,348,057.97	0	0	0
11					
12					
13					
14	Totals	4,348,057.97	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	Construction Cost Payable	0.00
16	Accrued Water Purchases	1,719,172.84
17	Accrued Power	285.00
18	Accrued Wages	768,601.37
19	Accrued Unbilled Items	295,398.02
20	Accrued ESOP Contribution	16,400.99
21	Accrued Bank Fees	0.00
22	Accrued Vacation Pay	(230,906.69)
23	Payroll Deductions Payable	123,933.99
24	Outstanding Checks	2,591,647.21
25	Unclaimed Credits	37,477.64
26	Unclaimed Extension Deposit Refunds	4,289.44
27	Accrued 401-K Payable	43,093.58
28	Accrued Stock C & E Payable	12,141.60
29	Accrued Insurance	0.00
30	Collections Payable - Others	3,521,422.87
31		
32	Totals	8,900,957.88

not updated for '03

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	7,786	103,885.00	2,254,025.00	1,352,550.90		(698.55)	36,281.98
2	State corporation franchise tax	(526,435.00)		489,754.00	(724,162.77)		687,481.77	
3	State unemployment insurance tax	(216.00)		17,551.00	20,286.19		(2,951.19)	
4	Other state and local taxes	208,972.00		492,459.45	701,431.45			
5	Federal unemployment insurance tax	258.00		12,568.00	12,309.71		516.29	
6	Fed. ins. contr. act (old age retire.)	1,992.00		744,966.00	714,447.26		32,500.74	
7	Other federal taxes			0.00			499.01	
8	Federal income taxes	(1,290,080.00)		1,401,787.00	193,493.00	81,786.00		
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)	0.00	
12	SIT deferred non-current			(31,573.00)		31,573.00		
13	FIT deferred current	26,435.00		0.00			2,279,430.00	
14	SIT deferred current	7,324.00		0.00			459,687.00	
15	Sales Tax	8,078.91		0.00	24,564.25	29,502.25	(796.24)	
16	Totals	(1,555,895.09)	103,885.00	5,514,612.45	2,294,919.99	9,786.25	3,455,668.83	36,281.98

(1) Fed. & State income tax on CIAC & Advances

(f) line 8: Deferred investment tax credits (242)

(f) line 11-12: Deferred taxes - non-current (258)

(f) line 15: accrued tax sales/use

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxxxxxx	10,811,270.65
2	Additions during year	xxxxxxxxxxxxxxxxxxxx	3,158,063.01
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxxxxxx	13,969,333.66
4	Charges during year	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
6	Percentage of revenue basis	0.00	xxxxxxxxxxxxxxxxxxxx
7	Proportionate cost basis	396,381.34	xxxxxxxxxxxxxxxxxxxx
8	Present worth basis	0.00	xxxxxxxxxxxxxxxxxxxx
9	Total refunds	xxxxxxxxxxxxxxxxxxxx	396,381.34
10	Transfers to Acct 265 - Contributions in Aid of Construction	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11	Due to expiration of contracts	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
12	Due to present worth discount	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
13	Total transfers to Acct. 265	xxxxxxxxxxxxxxxxxxxx	867,208.66
14	Securities Exchanged for Contracts (enter detail below)	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15	Subtotal - Charges during year	xxxxxxxxxxxxxxxxxxxx	0.00
16	Balance end of year	xxxxxxxxxxxxxxxxxxxx	12,705,743.66

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	319,989.72
2	Unamortized Investment Tax Credits	1,422,927.50
3	Regulatory Liability-FAS 109	1,221,663.00
4	Deferred Pension Payment	5,061,644.44
5	Deferred Revenue - Advances & Contributions	3,864,127.15
6	Deferred OPEBs & Deferred Insurance other than group	492,361.16
7	Deferred FAS 112 Costs	8,284.00
8	Incentive Plan, Compensation cost	104,121.96
9	Total	12,495,118.93

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	103,696.30	Reserve bad debts	0.00	775	(12,354.90)	91,341.40
8	258	15,226,370.74	Def FIT non-current		507	2,286,072.64	17,512,443.38
9	258	747,192.18	Def SIT non-current		507	(3,552.84)	743,639.34
10	258	0.00					
11	Total	16,077,259.22		0.00		2,282,519.80	18,347,424.12

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		Property Retired Before Jan. 1, 1955 (e)	Not Subject to Amortization Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Property in Service After Dec. 31, 1954			
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	21,733,381.84	21,498,119.00	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	15,978,187.37	15,978,187.37	0.00	XXXXXX XX	XXXXXX XX
4	Other credits*	0.00				
5	Total credits	15,978,187.37	15,978,187.37	0.00		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
7	Depreciation charges for year	1,118,083.49	1,118,083.49	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	1,118,083.49	1,118,083.49			
11	Balance end of year	36,593,485.72	36,358,222.88	235,262.84		

ANDREW

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

**SCHEDULE B-1
Account 501 - Operating Revenues**

Line No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1	L WATER SERVICE REVENUES			
2	Metered sales to general customers			
3	601.1 Commercial sales	83,885,089.84	79,360,075.21	4,505,014.63
4	601.2 Industrial sales	2,080,947.34	1,897,572.53	183,374.81
5	601.3 Sales to public authorities	7,488,257.85	6,274,908.11	1,213,349.54
6	Sub-total	83,434,294.83	87,532,555.85	5,901,739.98
7	Unmetered sales to general customers			
8	602.1 Commercial sales	10,647,902.47	8,532,063.60	2,115,838.87
9	602.2 Industrial sales			
10	602.3 Sales to public authorities			
11	Sub-total	10,647,902.47	8,532,063.60	2,115,838.87
12	Sales to irrigation customers			
13	603.1 Metered sales	284,415.48	307,001.78	(42,586.30)
14	603.2 Unmetered sales			
15	Sub-total	284,415.48	307,001.78	(42,586.30)
16	Private fire protection services	1,200,647.44	1,089,906.45	130,740.99
17	Public fire protection services		(4,000)	4,000
18	606 Sales to other water utilities for resale	74,204.99	57,298.06	16,906.93
19	607 Sales to governmental agencies by contracts			
20	Interdepartmental sales			
21	609 Other sales or service	318,538.18	399,633.21	(81,095.03)
22	Sub-total	1,593,390.61	1,528,833.72	66,556.89
23	Total water service revenues	105,940,003.39	97,898,454.95	8,041,548.44
24	II. OTHER WATER REVENUES			
25	611 Miscellaneous service revenues	1,746,476.20	1,420,260.61	326,215.59
26	612 Rent from water property	2,100.00	7,300.00	(5,200.00)
27	613 Interdepartmental rents			
28	614 Other water revenues	(2,866,746.60)	(508,634.42)	(2,158,112.18)
29	Total other water revenues	(918,170.40)	918,926.19	(1,837,096.59)
30	501 Total operating revenues	105,021,832.99	98,817,381.14	6,204,451.85

**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		

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		1,127.64	698.41	429.23
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		149,852.33	143,890.49	5,961.84
6	703	Miscellaneous expenses	A			510,103.89	410,689.32	99,414.57
7	704	Purchased water	A	B	C	23,510,432.52	21,564,203.61	1,946,228.91
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		37.12	1,205.00	(1,167.88)
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		7,134.67	29,794.14	(22,659.47)
12	708	Maintenance of collect and impound reservoirs	A			84,809.02	80,807.76	4,001.26
13	708	Maintenance of source of supply facilities		B		200.00	-	200.00
14	709	Maintenance of lake, river and other intakes	A			28,020.60	214.49	27,806.11
15	710	Maintenance of springs and tunnels	A			2,989.00	-	2,989.00
16	711	Maintenance of wells	A			45,238.17	270,921.34	(225,683.17)
17	712	Maintenance of supply mains	A			-	207.35	(207.35)
18	713	Maintenance of other source of supply plant	A	B		13,198.19	5,086.00	8,112.19
19		Total source of supply expense				24,353,143.15	22,507,717.91	1,845,425.24
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		52,659.78	77,674.42	(25,014.64)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			45,285.52	76,241.42	(30,955.90)
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		829,936.83	772,522.12	57,414.71
28	725	Miscellaneous expenses	A			343,191.55	247,377.47	95,814.08
29	726	Fuel or power purchased for pumping	A	B	C	6,943,322.32	7,201,923.53	(258,601.21)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		8,919.67	31,355.63	(22,435.96)
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		68,661.64	73,240.65	(4,579.01)
34	731	Maintenance of power production equipment	A	B		187,785.26	173,913.12	13,872.14
35	732	Maintenance of pumping equipment	A	B		256,081.31	220,392.04	35,689.27
36	733	Maintenance of other pumping plant	A	B		143,310.07	142,836.50	473.57
37		Total pumping expenses				8,879,153.95	9,017,476.90	(138,322.95)

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	4,097.95	4,333.27	(235.32)	
4	741	Operation supervision, labor and expenses		C	-	-	-	
5	742	Operation labor and expenses	A		686,098.86	633,061.98	53,036.88	
6	743	Miscellaneous expenses	A	B	493,415.25	580,689.72	(87,274.47)	
7	744	Chemicals and filtering materials	A	B	574,305.75	510,511.80	63,793.95	
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B	10,087.76	39,038.78	(28,951.02)	
10	746	Maintenance of structures and equipment		C	-	-	-	
11	747	Maintenance of structures and improvements	A	B	29,782.40	22,655.00	7,127.40	
12	748	Maintenance of water treatment equipment	A	B	476,745.51	323,890.89	152,854.62	
13		Total water treatment expenses			2,274,533.48	2,114,181.44	160,352.04	
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B	257,763.30	287,238.21	(29,474.91)	
17	751	Operation supervision, labor and expenses		C	-	-	-	
18	752	Storage facilities expenses	A		16,368.69	39,798.04	(23,429.35)	
19	752	Operation labor and expenses		B	60.00	-	60.00	
20	753	Transmission and distribution lines expenses	A		437,063.89	397,196.52	39,867.37	
21	754	Meter expenses	A		542,143.68	428,208.50	113,935.18	
22	755	Customer installations expenses	A		157,913.69	187,041.02	(29,127.33)	
23	756	Miscellaneous expenses	A		617,034.86	793,503.21	(176,468.35)	
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B	64,782.35	91,910.65	(27,128.30)	
26	758	Maintenance of structures and plant		C	-	-	-	
27	759	Maintenance of structures and improvements	A	B	7,795.38	5.38	7,790.00	
28	760	Maintenance of reservoirs and tanks	A	B	170,970.90	110,560.11	60,410.79	
29	761	Maintenance of trans. and distribution mains	A		1,896,877.63	1,961,309.94	(64,432.31)	
30	761	Maintenance of mains		B	-	-	-	
31	762	Maintenance of fire mains	A		623.54	1,513.25	(889.71)	
32	776	Maintenance of services	A		1,667,079.90	1,549,226.88	117,853.02	
33	776	Maintenance of other trans. and distribution plant		B	-	-	-	
34	764	Maintenance of meters	A		135,897.89	137,888.91	(1,991.02)	
35	765	Maintenance of hydrants	A		68,385.74	62,990.69	5,395.05	
36	766	Maintenance of miscellaneous plant	A		67,667.76	55,630.55	12,037.21	
37		Total transmission and distribution expenses			6,108,429.20	6,104,021.86	4,407.34	

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	13,746.25	66,574.79	(52,828.54)	
4	771	Superv., meter read., other customer acct expenses		C	-	-	-	
5	772	Meter reading expenses	A	B	779,374.27	719,740.79	59,633.48	
6	773	Customer records and collection expenses	A		788,781.45	612,537.97	176,243.48	
7	773	Customer records and accounts expenses		B	-	-	-	
8	774	Miscellaneous customer accounts expenses	A		801,508.64	967,590.99	(166,082.35)	
9	775	Uncollectible accounts	A	B	-	123,176.00	(123,176.00)	
10		Total customer account expenses			2,383,410.61	2,489,620.54	(106,209.93)	
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		384,714.99	116,209.18	268,505.81	
17	784	Miscellaneous sales expenses	A		51.02	62.56	(11.54)	
18	785	Merchandising, jobbing and contract work	A		-	-	-	
19		Total sales expenses			384,766.01	116,271.74	268,494.27	
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	666,035.45	732,156.61	(66,121.16)	
23	792	Office supplies and other expenses	A	B	1,434,135.38	2,143,285.94	(709,150.56)	
24	793	Property insurance	A		18,942.05	113,179.67	(94,237.62)	
25	793	Property insurance, injuries and damages		B	-	-	-	
26	794	Injures and damages	A		(27,072.11)	(22,737.94)	(4,334.17)	
27	795	Employees' pensions and benefits	A	B	3,171,548.58	3,051,073.11	120,475.47	
28	796	Franchise requirements	A	B	93,849.95	201,114.90	(107,264.95)	
29	797	Regulatory commission expenses	A	B	734,386.41	672,749.53	61,636.88	
30	798	Outside services employed	A		1,291,620.12	903,312.01	388,308.11	
31	798	Miscellaneous other general expenses		B	556,701.26	542,022.32	14,678.94	
32	798	Miscellaneous other general operation expenses		C	-	-	-	
33	799	Miscellaneous general expenses	A		2,048,476.36	2,010,161.47	38,314.89	
34		Maintenance						
35	805	Maintenance of general plant	A	B	29,710.29	20,749.12	8,961.17	
36		Total administrative and general expenses			10,018,333.74	10,367,066.74	(348,733.00)	
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	426,183.07	387,783.62	38,399.45	
39	812	Administrative expenses transferred - Cr.	A	B	16,891,957.79	22,685,098.27	(5,793,140.48)	
40		Sewer						
41		Total miscellaneous			17,318,140.86	23,072,881.89	(5,754,741.03)	
42		Total operating expenses			71,719,911.00	75,789,239.02	(4,069,328.02)	

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)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ---) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	2,432,608.30	2,424,778.78	7,829.52		
10	State corp. franchise tax	469,945.19	151,536.19		318,409.00	
11	State unemployment insurance tax	23,646.30	23,646.30			
12	Other state and local taxes	370,073.02	370,073.02			
13	Federal unemployment insurance tax	11,780.43	11,780.43			
14	Federal insurance contributions act	800,537.10	800,537.10			
15	Other federal taxes					
16	Federal income tax	2,362,763.62	1,521,888.62		840,875.00	
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	2,729,722.18	577,382.70		2,152,339.48	
20	SIT deferred non-current	577,762.98	146,583.86		431,179.12	
21	FIT deferred current					
22	SIT deferred current					
23	Totals	9,786,399.12	5,559,407.00	7,829.52	3,742,802.60	

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 income 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	Reconciling amounts (list first additional income and allowable deductions, followed by additional deductions for non-taxable income):	
3		
4	ADD:	
5	Amortization of Regulatory Asset	0
6	Non-deductible Penalties	0
7	Travel & Entertainment	0
8	Utility Plant Acquisition Adjustment	0
9	Regulatory Expense	0
10	Merger Expense	0
11	Current Adjustment to Uncollectible Reserve	0
12	F.I.T.	0
13	Deferred S.I.T.	0
14	Interest Capitalized for Taxes	0
15	Non-deductible Donations	0
16	Vacation Pay Income Adjustment	0
17	Advances & Contributions Deemed Taxable by I.R.S.	0
18	Gain on property	0
19	LESS:	
20	Deferred Revenue	0
21	Removal Cost on ADR Property	0
22	Loss on AGRS/MACRS Property	0
23	Miscellaneous Deferred Expense	0
24	Tax Depreciation net of book depreciation	0
25	Deferred Maintenance Expense	0
26	Cost of Service Study Expense	0
27	Effective tax rate adjustment	0
28	Customer Service Center costs	0
29	Deferred Financial Services	0
30	Federal tax net income	0
31	Computation of tax: 35% Federal Income Tax	0
32	Deferred F.I.T.	0
33	Prior Years Adjustment	0
34	I.T.C. Currently applied	0
35	Tax per return	0

See Attached Federal Provision Sheet For CA

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Gains/Losses) Nonup-Cap	1,844,988.28		1,844,988.28
2				
3				
4				
5	Totals			1,844,988.28

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6		
7		
8		
9	M & J Revenues	139,796.00
10		
11		
12		
13	Totals	139,796.00

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

Line No.	Description (a)	Amount (b)
14		
15		
16		
17		
18	Total	0

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	15,358
21	Interest Note Payable	0
22	Total	15,358

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	Donations	81,702.00
24	Miscellaneous other	241,308.00
25	Lobbying	20,047.00
26	Misc. Employee Expenses	0.00
27	Property taxes	0.00
28	State Taxes on non-operating income	119,887.00
29	Federal taxes on non-operating income	475,199.00
30		
31	Meyer Costs	(30.00)
32	Total	938,113.00

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

Line No.	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
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? Answer (Yes or No) YES
2	Name of each organization or person that was a party to such a contract or agreement AMERICAN WATER WORKS SERVICE CO., INC.
3	Date of original contract or agreement. 1-Jan-71
4	Date of each supplement or agreement. 1-Sep-89
5	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.
6	Amount of compensation paid during the year for supervision or management \$ 9,587,365.72
7	To whom paid
8	Nature of payment (salary, traveling expenses, etc.)
9	Amounts paid for each class of service
10	Base for determination of such amounts
11	Distribution of payments:
12	(a) Charged to operating expenses \$ 7,948,771.00
13	(b) Charged to capital accounts \$ 985,419.74
14	(c) Charged to other accounts (Deferred Accounts) \$ 653,174.98
15	Total \$ 9,587,365.72
16	Distribution of charges to operating expenses by primary accounts.
17	Number and Title of Account
18	Account 798 outside services employed \$ 7,848,561.00
19	Account 799 research and development expense \$ 100,210.00
20	Total \$ 7,948,771.00
21	What relationship, if any, exists between respondent and supervisory and/or managing concerns?
22	

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		180,734
8	Employees - Pumping		1,166,729
9	Employees - Water treatment		972,638
10	Employees - Transmission and distribution		3,943,585
11	Employees - Customer account		1,573,441
12	Employees - Sales		-
13	Employees - Administrative		2,728,021
14	General officers		
15	General office		
16	Totals		10,565,148

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS			TO PROPERTY		
		Employees on Duty Killed (b)	Public Killed (d)	Injured (e)	Company Number (g)	Other Number (i)	Amount (j)
17		0	0	1	0	0	25,359
18							
19							
20	Totals			29			

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

THIS IS FROM CHULA VISTA
 DENNIS THORIG THROUGH MILA PATACSIL

**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 \$20,047
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) ¹			Annual Quantities Diverted AF... (Unit) ²	Remarks
Line No.	Diverted Into* (Name)	Location of Diversion Point	Priority Right Claim Capacity	Diversion Max. Min.		
1	See each individual district					
2						
3						
4						
5						
WELLS						
Line No.	AI Plant (Name or Number)	Location	Number	Dimensions	'Depth to Water	Pumping Capacity GPM (Unit) ²
6	Village & Coronado					
7	Baldwin Hills					
8	Duarte					
9	San Marino					
10	Montrose					
11	Sacramento					
12	Larkfield					
13	Felton					
14	Montara					
15						
TUNNELS AND SPRINGS						
Line No.	Designation	Location	Number	Maximum	Minimum	Annual Quantities Used (Unit) ²
16	Purchased from Various Municipal Water District					
17	Annual quantities purchased					
18						
19						

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity used is established on the basis of the average flow and used in large amounts in the area listed, which equals 42,350 cubic feet in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in large amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the owner's inch. Please be careful to state the unit used.

Purchased Water for Resale

308,421.28 ACRE FEET

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs	3		
21	Concrete		44,644,087	
22	Earth	2	511,417,219	
23	Wood	0	0	
24	B. Distribution reservoirs	22		
25	Concrete		42,350,000	
26	Earth	3	3,440,500	
27	Wood	0	0	
28	C. Tanks	5		
29	Wood		175,000	
30	Metal	125	59,105,920	
31	Concrete	13	3,687,350	
32	Totals	174	664,830,076	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 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	0	66	27,196	0	13,228	314,967	0	414,565	157,537
12 Cast Iron (cement lined)	0	0	14,987	0	0	203,889	0	277,638	76,547
13 Concrete	0	0	0	0	0	61	432	3,286	954
14 Copper	3,768	42,066	5,154	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	1,591	67,989	1,562	2,434	2,213	0	738	502
17 Screw or welded casing	0	151	11,131	0	2,399	6,249	700	7,167	453
18 Cement - asbestos	0	0	5,517	0	442	289,575	0	1,934,556	1,722,307
19 Welded steel	7,820	24,548	32,669	413	0	240,969	2,906	180,033	137,980
20 Wood	630	1,378	11	0	0	1,362	0	819	12,332
21 Other (specify)	250	0	17,208	0	3,279	11,385	0	278,187	1,841,577
22									
Totals	18,386	69,800	181,862	1,965	21,782	1,074,453	4038	3,098,288	3,959,097

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	32,066	80,092	0	31,626	182	19,765	2,730	0	1,094,020	
24 Cast Iron (cement lined)	999	39,723	0	67,064	7,412	2,206	0	16,659	707,104	
25 Concrete	2,744	17,252	2,050	38,145	4,317	2,781	1,476	0	73,508	
26 Copper	0	0	0	0	0	0	0	0	50,988	
27 Riveted steel	16,223	21,682	5,736	1,123	4,974	863	0	0	64,591	
28 Standard screw	111	0	3,150	0	2,725	420	1,320	0	90,863	
29 Screw or welded casing	160	1,442	10	334	765	1,399	1,810	229	34,399	
30 Cement - asbestos	610,921	264,174	25,110	68,281	2,750	3,120	1,156	663	4,928,572	
31 Welded steel	51,996	155,084	24,102	32,943	28,709	15,117	44,540	49,623	1,029,282	
32 Wood	26	42,842	0	27,862	1,100	42,952	10,385	32,680	144,379	
33 Other (specify)	160,818	436,900	125	52,443	1,026	18,212	2,311	0	2,823,721	
34										
Totals	876,064	1,028,191	60,283	319,821	51,235	109,160	64828	101174	11,041,427	

**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)	118,514	117,763	46,661	46,445
Industrial	252	250	-	-
Public authorities	1,643	1,499	-	-
Irrigation	-	-	-	-
Other (specify)	3	214	-	-
Subtotal	120,412	119,726	46,661	46,445
Private fire connections	-	-	2,449	2,434
Public fire hydrants	-	-	13,542	13,871
Total	120,412	119,726	62,652	62,750

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

Size	Meters	Services
5/8 x 3/4 - in	96,712	xxxxxxx
3/4 - in	1,049	38,482
1 - in	18,956	76,069
- in	4,043	3,289
- in	4,981	6,557
- in	254	108
- in	243	581
- in	116	437
Other	283	514
Total	126,637	126,037

**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	3,181
2. Used, before repair	1,160
3. Used, after repair	251
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	77,939
2. More than 10, but less than 15 years	34,562
3. More than 15 years	10,140

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	3,203,621	2,420,453	3,008,581	3,269,350	3,379,917	5,301,308	4,642,747								25,225,978
Industrial	95,905	55,522	57,937	58,396	74,158	82,520	70,295								494,732
Public authorities	175,611	115,557	151,397	179,719	215,854	367,386	368,299								1,573,824
Irrigation	0	0	0	0	2,735	39,146	2,803								67,903
Other (specify)	5,465	1,842	3,837	4,851	7,047	13,667	1,634								38,343
Total	3,480,602	2,593,374	3,221,752	3,535,535	3,679,712	5,804,026	5,085,778								27,400,779
Classification of Service	During Current Year						Total								
	August	September	October	November	December	Subtotal	Prior Year	Total							
Commercial	4,531,134	5,807,189	4,104,692	2,954,641	1,861,927	19,259,582	44,485,560	42,812,631							
Industrial	61,670	160,939	82,709	72,040	32,844	410,203	904,934	797,497							
Public authorities	336,070	527,294	328,270	209,570	107,273	1,508,477	3,082,300	2,763,992							
Irrigation	50,931	14,613	47,487	3,740	19,218	135,989	203,892	234,018							
Other (specify)	10,681	2,622	11,998	4,067	2,444	31,812	70,154	88,078							
Total	4,990,486	6,512,656	4,575,157	3,244,058	2,023,706	21,346,063	48,746,841	46,696,216							

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 537,970

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	
2-15-18 and 8-18-36	Coronado
10/11/1954	Baldwin Hills
8/17/1953	Duarte
8/3/2019	San Marino
2/17/1947	Monterey Village
2-15-65 #65-27	Las Posas
5-17-65 #65-66	Las Posas
1965 #45-63	Thousand Oaks

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

I, the undersigned Officer Philip G. Townsley Office, 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 this 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, 2004 to and including December 31, 2004 (date)

SIGNED  (date)
Title President
Date 3/31/08

	PAGE	PAGE	
Accidents	36	Operating revenues.....	28
Acres irrigated	41	Organization and control	4
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