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Examined _____

**CLASS B and C  
WATER UTILITIES**

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

**2000  
ANNUAL REPORT  
OF**

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**East Pasadena Water Company**  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

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**3725 E. Mountain View Avenue**

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**Pasadena, CA 91107**  
(OFFICIAL MAILING ADDRESS) ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2000**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001  
(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  
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, not by a public accountant.
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 instruction 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  
2000

NAME OF UTILITY: EAST PASADENA WATER COMPANY      PHONE: (626)-793-6189

PERSON RESPONSIBLE FOR THIS REPORT: MIKE SOVIK, CPA & LAWRENCE MORALES, VICE PRESIDENT  
(Prepared from Information in the 2000 Annual Report)

	<u>1/1/2000</u>	<u>12/31/2000</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	-	-	-
2 Land and Land Rights	137,043	137,043	137,043
3 Depreciable Plant	5,237,868	5,399,891	5,318,880
4     Gross Plant in Service	5,374,911	5,536,934	5,455,923
5 Less: Accumulated Depreciation	(2,849,706)	(2,951,798)	(2,900,752)
6     Net Water Plant in Service	2,525,205	2,585,136	2,555,171
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	38,585	67,844	53,215
9 Materials and Supplies	-	-	-
10 Less: Advances for Construction	(7,710)	(7,434)	(7,572)
11 Less: Contribution in Aid of Construction, net	(405,528)	(435,879)	(420,704)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(366,419)	(388,824)	(377,622)
13     Net Plant Investment	<u>1,784,133</u>	<u>1,820,843</u>	<u>1,802,488</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	338,751	338,751	338,751
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	4	4	4
17 Retained Earnings	1,360,357	1,452,341	1,406,349
18     Common Stock and Equity (Lines 14 through 17)	1,699,112	1,791,096	1,745,104
19 Preferred Stock	-	-	-
20 Long-Term Debt	-	-	0
21 Notes Payable	300,000	300,000	300,000
22     Total Capitalization (Lines 18 through 21)	<u>1,999,112</u>	<u>2,091,096</u>	<u>2,045,104</u>

(Revised 10/97)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2000

NAME OF UTILITY: EAST PASADENA WATER CO.

PHONE: (626)-793-6189

	<u>Annual Amount</u>
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue (DWR Surcharge, Misc. Income & Balancing Account)	(93,496)
24 Fire Protection Revenue	12,666
25 Irrigation Revenue	-
26 Metered Water Revenue	1,347,502
27 Total Operating Revenue	1,266,672
28 <u>Operating Expenses</u>	940,261
29 Depreciation Expense (including DWR depreciation)	91,752
30 Amortization and Property Losses	-
31 Property Taxes	22,704
32 Taxes Other Than Income Taxes (Payroll Taxes)	23,665
33 Total Operating Revenue Before Taxes	188,290
34 California Corp. Franchise Tax	14,367
35 Federal Corporate Income Tax	47,697
36 Total Operating Revenue After Taxes	126,226
37 Net Operating Income (Loss) - California Water Operations	126,226
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	4,683
39 Income Available for Fixed Charges	130,909
40 Interest Expense	28,919
41 Net Income (Loss) Before Dividends	101,990
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	<u>101,990</u>

<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	276
45 Total Payroll Charged to Operating Expenses (Salaries, Vacation & Payroll Taxes)	329,342
46 Purchased Water (including Assessments)	56,858
47 Power	<u>146,845</u>

<u>Active Service Connections</u>	<u>(Excluding Fire Protection:17)</u>	<u>Jan 1, 2000</u>	<u>Dec 31, 2000</u>	<u>Average</u>
48 Metered Service Connections		2,730	2,733	2,732
49 Flat Rate Service Connections		-	-	-
50 Total Active Service Connections		<u>2,730</u>	<u>2,733</u>	<u>2,732</u>

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.

1. Current Fiscal Agent:

Name: Bank of America  
 Address: Sacramento Govt. Serv. 900 8th Street, 2nd Floor, Sacramento, CA 95814  
 Phone: (916)-321-4635  
 Date Hired: 1985

2. Former Fiscal Agent:

Name: N/A  
 Address: N/A  
 Phone Number: N/A  
 Date Hired: N/A

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

none

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$27,602
Deposits during the year(Interest income only)	478
Withdrawals made for loan payments	(4,846)
Other withdrawals from this account (Refunded to customers)	(23,234)
Balance at end of year	-

5. Account information:

Bank Name: Bank of America  
 Acct Number: 1489-2-50513  
 Date Opened: 1985

**CLASS B, C AND D WATER COMPANIES  
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Name: N/A  
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 Date Hired: N/A

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

none

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Balance at end of year	-

5. Account information:

Bank Name: Bank of America  
 Acct Number: 1489-2-50513  
 Date Opened: 1985

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	-	-	-	-	-
3	303	Land	-	-	-	-	-
4		Total non-depreciable plant	-	-	-	-	-
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	-	-	-	-	-
7	307	Wells	-	-	-	-	-
8	317	Other water source plant	-	-	-	-	-
9	311	Pumping equipment	-	-	-	-	-
10	320	Water treatment plant	-	-	-	-	-
11	330	Reservoirs, tanks and sandpipes	306,909	-	-	-	306,909
12	331	Water mains	972,527	-	-	-	972,527
13	333	Services and meter installations	182,823	-	-	-	182,823
14	334	Meters	-	-	-	-	-
15	335	Hydrants	37,742	-	-	-	37,742
16	339	Other equipment	-	-	-	-	-
17	340	Office furniture and equipment	-	-	-	-	-
18	341	Transportation equipment	-	-	-	-	-
19		Total depreciable plant	1,500,001	-	-	-	1,500,001
20		Total water plant in service	1,500,001	-	-	-	1,500,001



## GENERAL INFORMATION

1 Name under which utility is doing business:  
**East Pasadena Water Company**

2 Official mailing address:  
**3725 E. Mountain View Avenue, Pasadena, California ZIP 91107**

3 Name and title of person to whom correspondence should be addressed:  
**Lawrence Morales Telephone 626-793-6189**

4 Address where accounting records are maintained:  
**3725 E. Mountain View Avenue, Pasadena, California 91107**

5 Service Area: (Refer to district reports if applicable.)  
**Portions of Pasadena, Temple city, Arcadia and Los Angeles County**

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
 Name: **Wayne Goehring**  
 Address: **3725 E. Mountain View Ave. Telephone 626/793-6189**  
**Pasadena, CA 91107**

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<b>California-Michigan Land &amp; Water Co.</b>
	Organized under laws of (state)	<b>California</b>

Principal Officers:

(Name)	<b>Anton C. Garnier</b>	(Title)	<b>President</b>
(Name)	<b>Lawrence Morales</b>	(Title)	<b>Vice President</b>
(Name)	<b>Dennis J. Callaghan</b>	(Title)	<b>Finance</b>
(Name)		(Title)	

8 Names of associated companies: **California-Michigan Land & Water Co.**

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:

<b>NONE</b>	Date:
	Date:
	Date:
	Date:

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

**NONE**

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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	5,536,934	5,374,911
3	103	Water plant held for future use	5	-	-
4	104	Water plant purchased or sold		-	-
5	105	Water plant construction work in progress		67,844	38,585
6		Total utility plant		5,604,778	5,413,496
7	106	Accumulated depreciation of water plant	6	(2,951,798)	(2,849,706)
8	114	Water plant acquisition adjustments		-	-
9		Total amortization and adjustments		(2,951,798)	(2,849,706)
10		Net utility plant		2,652,980	2,563,790
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5	-	-
13	122	Accumulated depreciation of non-utility property	6	-	-
14		Net non-utility property		-	-
15	123	Investments in associated companies		-	-
16	124	Other investments		-	-
17		Total investments		-	-
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash and cash equivalents		187,440	96,063
20	132	Special accounts (DWR sinking fund)		-	27,602
21	141	Accounts receivable - customers		175,420	200,482
22	142	Receivables from associated companies		26,764	-
23	143	Accumulated provision for uncollectible accounts		-	-
24	151	Materials and supplies		-	-
25	174	Other current assets (prepaid & deferred tax assets)	7	84,365	91,329
26		Total current and accrued assets		473,989	415,476
27	180	Deferred charges (DWR loan costs, def charges, and regulatory assets)		80,664	57,020
28		Total assets and deferred charges		3,207,633	3,036,286

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	338,751	338,751
3	204	Preferred stock	9	-	-
4	211	Other paid-in capital	9	4	4
5	215	Retained earnings	10	1,452,341	1,360,357
6		Total corporate capital and retained earnings		1,791,096	1,699,112
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10	-	-
9	218.1	Proprietary drawings		-	-
10		Total proprietary capital		-	-
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	-	-
13	225	Advances from associated companies	12	300,000	300,000
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		28,117	78,760
16	232	Short term notes payable (DWR loan)		-	4,673
17	233	Customer deposits		-	-
18	235	Payables to associated companies	12	-	1,209
19	236	Accrued income taxes		39,606	40,470
20	237	Accrued interest		-	173
21	241	Other current liabilities (payroll, pension, def tax & other)	13	178,836	121,249
22		Total current and accrued liabilities		246,559	246,534
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	7,434	7,710
25	253	Other credits	8	-	-
26	255	Accumulated deferred investment tax credits	13	13,772	14,659
27	282	Accumulated deferred income taxes - ACRS depreciation	13	404,412	354,005
28	283	Accumulated deferred income taxes - other	13	8,481	8,738
29		Total deferred credits		434,099	385,112
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	618,713	578,021
32	272	Accumulated amortization of contributions		(182,834)	(172,493)
33		Net contributions in aid of construction		435,879	405,528
34		Total liabilities and other credits		1,416,537	1,337,174
		<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>3,207,633</b>	<b>3,036,286</b>

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	5,374,911	25,874	-	136,149	5,536,934
2	103	Water plant held for future use	-	-	-	-	-
3	104	Water plant purchased or sold	-	-	-	-	-
4	105	Construction work in progress - water plant	38,585	165,408	xxxxxxxxxxxx	(136,149)	67,844
5	114	Water plant acquisition adjustments	-	-	xxxxxxxxxxxx	-	-
6		Total utility plant	5,413,496	191,282	-	-	5,604,778

\* Debit or credit entries should be explained by footnotes or supplementary schedules  
Above column (e) debit and offsetting credit reflects transfers from CWIP to Utility Plant.

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	2,381	-	-	-	2,381
3	303	Land	134,662	-	-	-	134,662
4		Total non-depreciable plant	137,043	-	-	-	137,043
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	231,341	-	-	-	231,341
7	307	Wells	173,979	-	-	-	173,979
8	317	Other water source plant	13,623	-	-	-	13,623
9	311	Pumping equipment	561,767	4,602	-	-	566,369
10	320	Water treatment plant	34,786	604	-	-	35,390
11	330	Reservoirs, tanks and sandpipes	744,582	-	-	-	744,582
12	331	Water mains	2,298,707	92,100	-	-	2,390,807
13	333	Services and meter installations	423,741	22,752	-	-	446,493
14	334	Meters	297,491	18,800	-	-	316,291
15	335	Hydrants	107,505	1,835	-	-	109,340
16	339	Other equipment	126,489	2,039	-	-	128,528
17	340	Office furniture and equipment	201,917	19,291	-	-	221,208
18	341	Transportation equipment	21,940	-	-	-	21,940
19		Total depreciable plant	5,237,868	162,023	-	-	5,399,891
20		Total water plant in service	5,374,911	162,023	-	-	5,536,934

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

**SCHEDULE A-1b**  
**Account No. 103 - Water 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				
2				
3				
4	N/A			
5				
6				
7				
8				
9				
10	Total			

**SCHEDULE A-2**  
**Account No. 121 - Non-utility Property and Other Assets**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4		
5	N/A	
6		
7		
8		
9		
10	Total	

**SCHEDULE A-3**  
**Account Nos. 108 and 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	1,349,706	1,500,000	-
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	91,751	-	-
4	(b) Charged to Account No 272	10,341	-	-
5	(c) Charged to clearing accounts	-	-	-
6	(d) Salvage recovered	-	-	-
7	(e) All other credits (Footnote 2)	-	-	-
8	Total Credits	102,092	-	-
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	-	-	-
11	(b) Cost of removal	-	-	-
12	(c) All other debits (Footnote 3)	-	-	-
13	Total debits	-	-	-
14	Balance in reserve at end of year	1,451,798	1,500,000	-
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19		N/A		
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25		N/A		
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line		(X) Pre 1981 are mainly straight line	
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other		(X) Post 1981 are ACRS & MACRS & straight line	
35	(c) Both straight line and liberalized	[ ]		

**SCHEDULE A-3a**  
**Account No. 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)	
1	304	Structures						
2	307	Wells						
3	317	Other water source plant						
4	311	Pumping equipment						
5	320	Water treatment plant						
6	330	Reservoirs, tanks and sandpipes						
7	331	Water mains						
8	333	Services and meter installations	INFORMATION NOT AVAILABLE BY PLANT ACCOUNTS					
9	334	Meters						
10	335	Hydrants						
11	339	Other equipment						
12	340	Office furniture and equipment						
13	341	Transportation equipment						
14		Total						

**SCHEDULE A-4**  
**Account No. 174 - Other Current Assets**

Line No.	Item (a)	Amount (b)
1	PREPAID EXPENSES	55,055
2	DEFERRED INCOME TAXES	29,310
3		
4		
5		
6		
7		
8		
9		
10	Total	84,365





**SCHEDULE A-6**  
**Account Nos. 201 and 204 - Capital Stock**

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	12/11/1930	1,000	none	1,000	338,751	*	10,006
2								
3								
4								
5								
6							Total	10,006

\* Dividends are based on 10% of net income for previous year: 1999

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	California Michigan Land and Water Company	1,000	N/A	N/A
2				
3				
4				
5				
6				
7	Total number of shares	1,000	Total number of shares	N/A

**SCHEDULE A-8**  
**Account No. 211 - Other Paid in Capital (Corporations only)**

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Capital Surplus	4
2		
3		
4	Total	4

**SCHEDULE A-9**  
**Account No. 215 - Retained Earnings**  
**(Corporations Only)**

Line No	Item (a)	Amount (b)
1	Balance beginning of year	1,360,357
2	<b>CREDITS</b>	
3	Net income	101,990
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total credits	1,462,347
7		
8	<b>DEBITS</b>	
9	Net losses	-
10	Prior period adjustments	-
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	10,006
13	Other debits (detail)	-
14	Total debits	10,006
15	Balance end of year	1,452,341

**SCHEDULE A-10**  
**Account No. 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	N/A



**SCHEDULE A-12**

**Account No. 225 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Note Payable - California Michigan Land and Water Co.	300,000	9.5%	28,500	28,500
2					
3					
4	Totals	300,000		28,500	28,500

**Schedule A-13**

**Account No. 235 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Payable - California Michigan Land and Water Co.	-	N/A	N/A	N/A
2					
3					
4	Totals	-		N/A	N/A

**SCHEDULE A-14**  
**Account No. 241 - Other Current Liabilities**

Line No.	Description (a)	Balance End of Year (b)
1	Accrued Vacation & Sick	12,407
2	Accrued Payroll and Payroll Taxes	34,339
3	Accrued retirement Plan Contribution	67,824
4	Other Accrued Liabilities	9,998
5	Production balancing account	54,268
6	Totals	178,836

**SCHEDULE A-15**  
**Account No. 252 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	7,710
2	Additions during year	xxxxxxxxxxxxxxxx	-
3	Subtotal - Beginning balance plus additons during year	xxxxxxxxxxxxxxxx	7,710
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxx
6	Percentage of revenue basis	-	xxxxxxxxxxxx
7	Proportionate cost basis	276	xxxxxxxxxxxx
8	Present worth basis	-	xxxxxxxxxxxx
9	Total refunds	276	xxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxx
11	Due to expiration of contracts	-	xxxxxxxxxxxx
12	Due to present worth discount	-	xxxxxxxxxxxx
13	Total transfers to Acct. 271	-	xxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)	-	xxxxxxxxxxxx
15	Subtotal - charges during year	-	276
16	Balance end of year	xxxxxxxxxxxxxxxx	7,434

**SCHEDULE A-16**  
**Account Nos. 255, 282, and 283 - Deferred Taxes**

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 Other (d)
1	ITC- Unamortized - Company Funded	13,772	-	-
2	ITC- Unamortized - DWR Funded	-	-	-
3	Acc Deferred Inc Tax - Company Funded	-	375,102	-
4	Acc Deferred Inc Tax - DWR Funded	-	-	-
5	Plus Short-Term Asset Portion	-	29,310	-
6	Regulatory Liability SFAS 109	-	-	8,481
7	Totals	13,772	404,412	8,481

**SCHEDULE A-17**

**Account No. 271 - 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), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water 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 No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
  
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
  
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	405,528	405,351	177	-	-
2	Add: Credits to account during year	-	-	-	-	-
3	Contributions received during year	40,692	40,692	-	-	-
4	Other credits*	-	-	-	-	-
5	Total credits	40,692	40,692	-	-	-
6	Deduct: Debits to Account during year	-	-	-	-	-
7	Depreciation charges for year	10,341	10,341	-	-	-
8	Nondepreciable donated property retired	-	-	-	-	-
9	Other debits*	-	-	-	-	-
10	Total debits	10,341	10,341	-	-	-
11	Balance end of year	435,879	435,702	177	-	-

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



**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	-	-	-
4		460.2 Commercial and multi-residential	-	-	-
5	-	460.3 Large water users	-	-	-
6		460.5 Safe Drinking Water Bond Surcharge	-	-	-
7		460.9 Other unmetered revenue	-	-	-
8		Sub-total	-	-	-
9	462	Fire protection revenue			
10		462.1 Public fire protection	-	-	-
11		462.2 Private fire protection	12,666	11,863	803
12		Sub-total	12,666	11,863	803
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	976,736	906,804	69,932
16		470.2 Commercial and multi-residential	-	-	-
17		470.3 Large water users	370,766	357,063	13,703
18		470.5 Safe Drinking Water Bond Surcharge	(22,756)	126,318	(149,074)
19		470.9 Other metered revenue (balancing a/c)	(84,025)	34,397	(118,422)
20		Sub-total	1,240,721	1,424,582	(183,861)
21		Total water service revenues	1,253,387	1,436,445	(183,058)
22	480	Other water revenue	13,285	10,972	2,313
23		Total operating revenues	1,266,672	1,447,417	(180,745)



**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	22,476	74,100	(51,624)
4	615	Power	146,845	148,379	(1,534)
5	616	Other volume related expenses (assessments)	34,382	31,715	2,667
6		Total volume related expenses	203,703	254,194	(50,491)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	158,003	161,247	(3,244)
9	640	Materials	34,323	23,645	10,678
10	650	Contract work	58,262	45,452	12,810
11	660	Transportation expenses	35,890	27,954	7,936
12	664	Other plant maintenance expenses	11,420	11,631	(211)
13		Total non-volume related expenses	297,898	269,929	27,969
14		Total plant operation and maintenance exp.	501,601	524,123	(22,522)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	40,682	36,277	4,405
17	671	Management salaries	76,221	71,589	4,632
18	674	Employee pensions and benefits	41,606	39,554	2,052
19	676	Uncollectible accounts expense	1,498	1,433	65
20	678	Office services and rentals	63,564	45,301	18,263
21	681	Office supplies and expenses	8,928	12,633	(3,705)
22	682	Professional services (Legal, Accounting, Audit & Engin)	87,810	82,894	4,916
23	684	Insurance	87,463	78,683	8,780
24	688	Regulatory commission expense (rate case only)	1,105	6,277	(5,172)
25	689	General expenses	29,783	30,465	(682)
26		Total administrative and general expenses	438,660	405,106	33,554
27	800	Expenses capitalized (netted out above)	-	-	-
28		Net administrative and general expense	438,660	405,106	33,554
29		Total operating expenses	940,261	929,229	11,032

**SCHEDULE B-3**  
**Account No. 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	22,704	22,704	-
2	State corporate franchise tax	14,367	14,367	-
3	State unemployment insurance tax	336	336	-
4	Other state and local taxes	-	-	-
5	Federal unemployment insurance tax	336	336	-
6	Federal insurance contributions act	22,993	22,993	-
7	Other federal taxes	-	-	-
8	Federal income taxes	47,697	47,697	-
9				
10				
11	Totals	108,433	108,433	-

**SCHEDULE B-4**  
**Reconciliation of Reported Net Income for Federal Income 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 4	101,990
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Meals & Entertainment	132
5	California Water Association Lobbying Costs	3,653
6	Construction Work in Progress	5,395
7	Vacation Accrual 12-31-99	(9,860)
8	Vacation Accrual 12-31-00	9,822
9	Labor on billing	7,204
10	Rate Case	(29,297)
11	Production Balancing Account	84,025
12	PUC Memorandum Account - DHS offset	16,096
13	Write off kinnelea water	(20,774)
14	GAAP Depreciation - Company Funded	102,093
15	Federal Depreciation - Company Funded	(228,672)
16	CIAC - GAAP	(10,341)
17	CIAC - Federal	11,057
18	State Income Tax 12-31-00	14,367
19	Federal Income Tax 12-31-00	47,697
20	State Income Tax 12-31-99	(5,084)
21	Federal tax net income	99,503
22	Computation of tax:	30,431

Note: A consolidated tax return is filed with the Parent Company (California-Michigan Land and Water Company). East Pasadena Water Company uses the Normalization Method of calculating tax depreciation.

**SCHEDULE B-5**  
**Account No. 421 and 426 - Income from Nonutility Operations**

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest Income	4,683	-
2			
3			
4			
5	Total	4,683	-

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Department of Water Resources (SDWBA) Loan	-
2	California Michigan Land & Water Company (Parent Company) Loan	28,500
3	Financed Insurance Premiums	419
4		
5		
6		
7		
8		
9		
10	Total	28,919

**SCHEDULE C-1**  
**Compensation of Individual Proprietor, Partners and Employees Included in Expenses**

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	4	158,003	14,809	172,812
2	670	Office salaries *	1	40,682	-	40,682
3	671	Management salaries	1	76,221	-	76,221
4		Vacation Salary Benefits		30,770	-	30,770
5						
6		Total		305,676	14,809	320,485

\* Includes \$10,206 of outside services.

**SCHEDULE C-2**  
**Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3								
4								
5								
6								
7	Total		none					

**SCHEDULE C-3**  
**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 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.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	no
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	N/A
5		
6	3. Date of original contract or agreement.	N/A
7	4. Date of each supplement or agreement.	N/A
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	N/A
9	6. To whom paid	N/A
10	7. Nature of payment (salary, traveling expenses, etc.).	N/A
11	8. Amounts paid for each class of service.	N/A
12		
13	9. Basis for determination of such amounts	N/A
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	N/A
17	(b) Charged to capital amounts	N/A
18	(c) Charged to other account	N/A
19	Total	N/A
20	11. Distribution of charges to operating expenses by primary accounts	N/A
21	Number and Title of Account	Amount
22		N/A
23		N/A
24		N/A
25	Total	N/A
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	N/A
27		
* File with this 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.		

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

STREAMS					FLOW IN ..... (Unit) 2		Annual Quantities Diverted ..... (Unit) 2	Remarks
Line No.	Diverted Into	From Stream or Creek (Name)	Location of Diversion Point	Priority Right	Diversions			
				Claim	Capacity	Max.	Min.	
1	N/A							
2								
3								
4								
5								
WELLS						Pumping Capacity ..... (Unit) 2	Annual Quantities Pumped ..... (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6	Plant #1	Mt. View	8	20	180'	1365 GPM	1	
7	Plant #2	Michilinda	7	12	173'	548 GPM	556	
8	Plant #3	Duarte	9	20	322'	1763 GPM	1754	
9								
10								
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11	N/A							
12								
13								
14								
15								
Purchased Water for Resale								
16	Purchased from	City of Arcadia 0 A.F.	City of Pasadena 0 A.F.					
17	Annual Quantities purchased	0A.F.	(Unit chosen) 1					
18								
19								
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>								

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

Line No	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	1,850,000 Gallons	
12	Concrete			
13	Totals		1,850,000 Gallons	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. LENGTH OF DITCHES, FLUMES AND LINKED 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								
3	Lined conduit								
4									
5	Totals	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**A. LENGTH OF DITCHES, FLUMES AND LINKED 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 100	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Riveted steel(cement lined)								515	
13	Concrete									
14	Copper									
15	Riveted steel						10,700		15,199	350
16	Standard screw	1,280		15,303		1,001	735			9
17	Screw or welded casing					1,030	9,870		3,815	4,613
18	Cement - asbestos						5,307		6,871	3,843
19	Welded steel						46,749	438	22,300	20
20	Wood									
21	Other (PVC)			250			1,753		4,380	28,714
22	Totals	1,280	-	15,553	-	2,031	75,114	438	53,089	37,540

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron		1,367						1,367
24	Riveted Steel(cement lined)	2,300							2,815
25	Concrete								-
26	Copper								-
27	Riveted steel	4,227							31,086
28	Standard screw								18,328
29	Screw or welded casing								19,328
30	Cement - asbestos	696	5,219						21,936
31	Welded steel	7,967							77,474
32	Wood								
33	Other (PVC)	580	1,782						36,849
34	Totals	15,770	8,368	-	-	-	-	-	209,183

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	2513	2496		
Commercial and Multi-residential	190	221		
Large water users				
Public authorities	22	22		
Irrigation	5	6		
Other (industrial)	5	5		
Subtotal				
Private fire connections	17	17	5	5
Public fire hydrants			107	108
<b>Total</b>	<b>2752</b>	<b>2767</b>	<b>112</b>	<b>113</b>

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

Size	Meters	Services
5/8 - 3/8 x 3/4 - in	1324	xxxxxxxxxxxx
3/4 - in	697	66
1 - in	571	2488
1.5 - in	64	41
2 - in	86	155
3 - in	15	15
4 - in	9	9
6 - in	11	11
8" Other	1	1
<b>Total</b>	<b>2778</b>	<b>2786</b>

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . . . .	37
2. Used, before repair . . . . .	21
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	2698
2. More than 10, but less than 15 years . . . . .	56
3. More than 15 years . . . . .	24

**SCHEDULE D-7  
Water delivered to Metered Customers by Months and Years in ACRE FEET (Unit Chosen):**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	96.02	101.73	72.30	92.60	109.64	117.87	151.99	742.15
Commercial and Multi-residential	49.14	40.73	47.14	43.99	46.53	48.45	61.53	337.51
Large water users								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>145.16</b>	<b>142.46</b>	<b>119.44</b>	<b>136.59</b>	<b>156.17</b>	<b>166.32</b>	<b>213.52</b>	<b>1079.66</b>
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	170.75	156.21	155.45	124.76	110.28	717.45	1459.60	1468.25
Commercial and Multi-residential	64.30	60.39	60.05	51.70	46.92	283.36	620.87	635.19
Large water users								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>235.05</b>	<b>216.60</b>	<b>215.50</b>	<b>176.46</b>	<b>157.20</b>	<b>1000.81</b>	<b>2080.47</b>	<b>2103.44</b>

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

Total acres irrigated   N/A  

Total Population Served   9075





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Non-utility property .....	5	A-2	Utility plant .....	4	A-1
Officers .....	1	GenInfo	Water delivered to metered customers .....	23	D-7
Operating expenses .....	17	B-2	Water plant in service .....	4	A-1a
Operating revenues .....	16	B-1	Water plant held for future use .....	5	A-1b