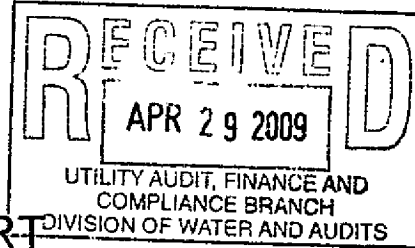


JV

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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



2008  
ANNUAL REPORT  
OF

**EAST PASADENA WATER COMPANY**

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

**3725 EAST MOUNTAIN VIEW AVENUE, PASADENA CA 91107**

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009  
(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: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

**[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The 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 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.

## GENERAL INFORMATION

- 1 Name under which utility is doing business:  
**East Pasadena Water Company**
- 2 Official mailing address:  
**3725 East Mountain View Ave., 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 East Mountain View Ave., Pasadena, California**
- 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., Pasadena, CA**      Telephone: **626-793-6189**

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 Michigain Land and Water Co.**  
 Organized under laws of (state) \_\_\_\_\_

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>Chief Financial Officer</b>
(Name)	<b>Max Ramberg</b>	(Title)	<b>VP of Real Estate</b>

- 8 Names of associated companies: **California Michigan Land and 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**

- 11 List Name, Grade, and License Number of all Licensed Operators:
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

NAME OF UTILITY East Pasadena Water Company

PHONE 626-793-6189

PERSON RESPONSIBLE FOR THIS REPORT Mike Sovik & Lawrence Morales, Vice President

(Prepared from Information in the 2008 Annual Report)

	1/1/2008	12/31/2008	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	137,043	137,043	137,043
3 Depreciable Plant	7,347,110	7,598,499	7,472,805
4 Gross Plant in Service	7,484,153	7,735,542	7,609,848
5 Less: Accumulated Depreciation	(3,881,889)	(4,051,646)	(3,966,768)
6 Net Water Plant in Service	3,602,264	3,683,896	3,643,080
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	74,337	80,339	77,338
9 Materials and Supplies	-	-	-
10 Less: Advances for Construction	(5,507)	(5,232)	(5,370)
11 Less: Contribution in Aid of Construction	(544,080)	(597,804)	(570,942)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(731,038)	(804,994)	(768,016)
13 Net Plant Investment	2,395,976	2,356,205	2,376,091
<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	2,469,656	2,499,647	2,484,652
18 Common Stock and Equity (Lines 14 through 17)	2,808,411	2,838,402	2,823,407
19 Preferred Stock	-	-	-
20 Long-Term Debt	-	-	-
21 Notes Payable	227,991	200,967	214,479
22 Total Capitalization (Lines 18 through 21)	3,036,402	3,039,369	3,037,886

NAME OF UTILITY East Pasadena Water Company PHONE 626-793-6189

<b>INCOME STATEMENT</b>		Annual Amount
23	Unmetered Water Revenue	4,009
24	Fire Protection Revenue	13,650
25	Irrigation Revenue	-
26	Metered Water Revenue	1,640,958
27	Total Operating Revenue	1,658,617
28	<u>Operating Expenses</u>	<u>1,375,351</u>
29	Depreciation Expense	153,987
30	Amortization and Property Losses	5,392
31	Property Taxes	32,456
32	Taxes Other Than Income Taxes (Payroll Taxes)	36,244
33	Total Operating Revenue Deduction Before Taxes	55,187
34	California Corp. Franchise Tax	4,296
35	Federal Corporate Income Tax	10,941
36	Total Operating Revenue Deduction After Taxes	39,950
37	Net Operating Income (Loss) - California Water Operations	39,950
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	4,992
39	Income Available for Fixed Charges	44,942
40	Interest Expense	12,944
41	Net Income (Loss) Before Dividends	31,998
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	31,998

<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	275
45	Total Payroll Charged to Operating Expenses (Salaries, Vacation & Payroll Taxes)	514,168
46	Purchased Water (including Assessments)	147,868
47	Power (Excluding Office)	185,125

<u>Active Service Connections</u>		(Exc. Fire Protect.) = 25	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections		2,918	2,953	2,936
49	Flat Rate Service Connections		-	-	-
50	Total Active Service Connections		2,918	2,953	2,936

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 200 . . .

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
	None										

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

None

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent: **None**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period: **N/A**

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch	_____	_____
	1 inch	_____	_____
	1 1/2 inch	_____	_____
	2 inch	_____	_____
	3 inch	_____	_____
	4 inch	_____	_____
	6 inch	_____	_____
	Flat Rate	_____	_____
	<b>Total</b>	_____	_____

3. Summary of the bank account activities showing: **None**

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

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

\_\_\_\_\_  
**Loan paid off in year 2000.**



**CLASS A, B, C AND D WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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



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

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	A-6	338,751	338,751
3	204	Preferred stock	A-6	-	-
4	211	Other paid-in capital	A-8	4	4
5	215	Retained earnings	A-9	2,499,647	2,469,656
6		Total corporate capital and retained earnings		2,838,402	2,808,411
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	A-10	-	-
9	218.1	Proprietary drawings		-	-
10		Total proprietary capital		-	-
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	A-11	-	-
13	225	Advances from associated companies	A-12	200,967	227,991
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		95,967	45,123
16	232	Short term notes payable		-	-
17	233	Customer deposits		5,846	5,846
18	235	Payables to associated companies	A-13	-	131,528
19	236	Accrued taxes		-	59,030
20	237	Accrued interest		-	-
21	241	Other current liabilities (payroll, deferred taxes & other)	A-14	116,513	120,040
22		Total current and accrued liabilities		218,326	361,567
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	A-15	5,232	5,507
25	253	Other credits		-	-
26	255	Accumulated deferred investment tax credits	A-16	6,676	7,563
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16	798,318	723,475
28	283	Accumulated deferred income taxes - other	A-16	6,425	6,682
29		Total deferred credits		816,651	743,227
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17	887,628	818,134
32	272	Accumulated amortization of contributions		(289,824)	(274,054)
33		Net contributions in aid of construction		597,804	544,080
34		Total liabilities and other credits		1,833,748	1,876,865
				4,672,150	4,685,276

**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	7,727,100	127,694		123,694	7,978,488
2	103	Water plant held for future use	-	-		-	-
3	104	Water plant purchased or sold	-	-		-	-
4	105	Construction work in progress - water plant	74,336	114,123	xxxxxxxxxxxx	(108,120)	80,339
5	114	Water plant acquisition adjustments	(242,946)	-	xxxxxxxxxxxx	-	(242,946)
6		Total utility plant	7,558,490	241,817		15,574	7,815,881

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

**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	331,125	8,046			339,171
7	307	Wells	738,348	-			738,348
8	317	Other water source plant	15,265	-			15,265
9	311	Pumping equipment	755,833	85,301			841,134
10	320	Water treatment plant	39,869	-			39,869
11	330	Reservoirs, tanks and sandpipes	750,408	-			750,408
12	331	Water mains	2,820,074	57,857			2,877,931
13	333	Services and meter installations	758,976	14,962			773,938
14	334	Meters	413,462	14,135			427,597
15	335	Hydrants	152,064	11,052			163,116
16	339	Other equipment	206,386	-			206,386
17	340	Office furniture and equipment	296,761	19,533			316,294
18	341	Transportation equipment	68,539	40,503			109,042
19		Total depreciable plant	7,347,110				7,598,499
20		Total water plant in service	7,484,153				7,735,542

\* 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	N/A			
3				
4				
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	N/A	
3		
4		
5		
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	2,381,889	1,500,000	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	153,988		
4	(b) Charged to Account No 272	15,769		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	169,757		
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	2,551,646	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		N/A		
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	<input checked="" type="checkbox"/>	Pre 1981 are mainly straight line	
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input checked="" type="checkbox"/>	Post 1981 are ACRS & MACRS & straight line	
35	(c) Both straight line and liberalized	<input type="checkbox"/>		

**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	94,774
2	INCOME TAXES PAYABLE	67,410
3	INSURANCE RECEIVABLE	58,886
4		
5		
6		
7		
8		
9		
10		221,070

**SCHEDULE A-5**

**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

- |   |  |  |
|---|--|--|
| <p>1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.</p> <p>2 Show premium amounts in red or by enclosure in parentheses.</p> <p>3 In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> | <p>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.</p> <p>5 Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.</p> | <p>also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> <p>6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.</p> |
|---|--|--|

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	SDWBA Loan	1,500,000	45,000	1985	2000				
2									
3		<b>NOTE: SDWBA LOAN WAS PAID OFF IN THE YEAR ENDED DECEMBER 31, 2000</b>							
4									
5									
6									
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28									



**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	*	2,007
2								
3								
4								
5								
6							Total	2,007

\* Dividends are based on EPW share of Parent Company dividends prorata for year: 2007

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

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
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	2,469,656
2	<b>CREDITS</b>	
3	Net income	31,998
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total credits	2,501,654
7		
8	<b>DEBITS</b>	
9	Net losses	-
10	Prior period adjustments	-
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock stock	2,007
13	Other debits (detail)	-
14	Total debits	2,007
15	Balance end of year	2,499,647

**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-11**  
**Account No. 224 - Long Term Debt**

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	SDWBA	-	Oct-85	1/1/2000	1,545,000	7.4*	-	-	-	-
2										
3										
4		* Interest rate was reduced from 8.1% to 7.4% in 1996 retroactively to 1989.								
5		<b>NOTE: SDWBA LOAN WAS PAID OFF IN THE YEAR ENDED DECEMBER 31, 2000</b>								
6										

**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.	200,967	6.0%	12,944	12,944
2					
3					
4	Totals	200,967		12,944	12,944

**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					
2					
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued Vacation & Sick	9,665
2	Accrued Payroll and Payroll Taxes	96,932
3	Accrued Water & Assessments	5,137
4	Deferred Income Taxes - short term portion	4,779
5	Totals	116,513

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	5,507
2	Additions during year	xxxxxxxxxxxxxxxx	-
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxx	5,507
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis	0	xxxxxxxxxxxxxxxx
7	Proportionate cost basis	275	xxxxxxxxxxxxxxxx
8	Present worth basis	0	xxxxxxxxxxxxxxxx
9	Total refunds	275	xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts	0	xxxxxxxxxxxxxxxx
12	Due to present worth discount	0	xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271	0	xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)	0	xxxxxxxxxxxxxxxx
15	Subtotal - charges during year	275	275
16	Balance end of year	xxxxxxxxxxxxxxxx	5,232

**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	6,676	-	-
2	ACC Deferred Inc Tax - Company Funded - long term portion	-	798,318	-
3	Regulatory Liability SFAS 109	-	-	6,425
4				
5	Totals	6,676	798,318	6,425

**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 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	544,080	544,080	-	-	-
2	Add: Credits to account during year	-	-	-	-	-
3	Contributions received during year	69,493	69,493	-	-	-
4	Other credits*	-	-	-	-	-
5	Total credits	69,493	69,493	-	-	-
6	Deduct: Debits to Account during year	-	-	-	-	-
7	Depreciation charges for year	15,769	15,769	-	-	-
8	Nondepreciable donated property retired	-	-	-	-	-
9	Other debits*	-	-	-	-	-
10	Total debits	15,769	15,769	-	-	-
11	Balance end of year	597,804	597,804	-	-	-

\* 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 Preceding 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	13,650	12,666	
12		Sub-total	13,650	12,666	
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	1,222,169	1,216,254	
16		470.2 Commercial and multi-residential	-	-	
17		470.3 Large water users	418,789	421,506	
18		470.5 Safe Drinking Water Bond Surcharge	-	-	
19		470.9 Other metered revenue (memo/bal acct)	-	125,015	
20		Sub-total	1,640,958	1,762,775	
21		Total water service revenues	1,654,608	1,775,441	
22	480	Other water revenue (misc income)	4,009	9,240	
23		Total operating revenues	1,658,617	1,784,681	



**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	130,168	71,231	58,937
4	615	Power	185,125	189,705	(4,580)
5	616	Other volume related expenses (assessments)	17,700	26,918	(9,218)
6		Total volume related expenses	332,993	287,854	45,139
7		<b>NON-VOLUME RELATED EXPENSES</b>			-
8	630	Employee labor	185,783	188,662	(2,879)
9	640	Materials	46,353	44,042	2,311
10	650	Contract work	68,979	84,415	(15,436)
11	660	Transportation expenses	34,188	36,776	(2,588)
12	664	Other plant maintenance expenses	22,579	26,830	(4,251)
13		Total non-volume related expenses	357,882	380,725	(22,843)
14		Total plant operation and maintenance exp.	690,875	668,579	22,296
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			-
16	670	Office salaries & independent bookkeeper	100,934	84,084	16,850
17	671	Management salaries	169,078	108,803	60,275
18	674	Employee pensions and benefits	100,581	91,219	9,362
19	676	Uncollectible accounts expense	-	2,368	(2,368)
20	678	Office services and rentals	51,440	45,530	5,910
21	681	Office supplies and expenses	17,369	16,327	1,042
22	682	Prof serv (legal, acctg, audit, eng, consult & temp help)	106,909	160,004	(53,095)
23	684	Insurance	91,915	91,199	716
24	688	Regulatory commission expense (rate work only)	1,887	15,807	(13,920)
25	689	General expenses	44,363	47,254	(2,891)
26		Total administrative and general expenses	684,476	662,595	21,881
27	800	Expenses capitalized (netted out above)	-	-	-
28		Net administrative and general expense	684,476	662,595	21,881
29		Total operating expenses	1,375,351	1,331,174	44,177

**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	32,456	32,456	
2	State corporate franchise tax	4,296	4,296	
3	State unemployment insurance tax	672	672	
4	Other state and local taxes	-	-	
5	Federal unemployment insurance tax	336	336	
6	Federal insurance contributions act	35,236	35,236	
7	Other federal taxes	-	-	
8	Federal income taxes	10,941	10,941	
9				
10				
11	Totals	83,937	83,937	

**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	31,998
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Meals & Entertainment	245
5	California Water Association Lobbying Costs	3,983
6	Vacation Accrual 12/31/07	(9,897)
7	Vacation Accrual 12/31/08	7,651
8	GAAP Depreciation - Company Funded	169,757
9	Federal Depreciation - Company Funded	(381,685)
10	CIAC - GAAP	(15,770)
11	CIAC - Federal	14,014
12	State Income Tax 12/31/07	(18,454)
13	Federal Income Tax 12/31/08	10,941
14	State Income Tax 12/31/08	4,296
15	Other Timing Difference	192
16	Federal tax net income	(182,729)
17	Computation of tax:	N/A

**Note: A consolidated tax return is filed with the Parent Company (California-Michigan Land and Water Company).**

**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	4,992	
2			
3			
4			
5	Total	4,992	

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

Line No.	Description (a)	Amount (b)
1	Line of Credit - Professional Business Bank	-
2	California Michigan Land and Water Company (Parent Company) Loan	12,944
3		
4		
5		
6		
7		
8		
9		
10	Total	12,944

**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	3	185,783	12,203	197,986
2	670	Office salaries	2	90,479	-	90,479
3	670	Independent bookkeeper	1	10,455	-	10,455
4	671	Management salaries	2	169,078	-	169,078
5		Vacation Salary Benefits		32,584	-	32,584
6		Total		488,379	12,203	500,582

**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	
21	Number and Title of Account	Amount
22		
23		
24		
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									
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	Michillinda Well	Michillinda	7	8"	196'	300	GPM	133.04	
7	Mt. View Well	Mt. View	8	16"	226'	850	GPM	357.77	
8	Duarte Rd. Well	Duarte Rd.	9	16"	340'	1650	GPM	1542.58	
9									
10									
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped ..... (Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from City of Pasadena = 22.08 A.F. City of Arcadia = 26.25 A.F.								
17	Annual Quantities purchased = 48.32 A.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	
12	Concrete			
13	Totals			

**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								

**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 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals								

**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	Cast iron (cement lined)								676	
13	Concrete									
14	Copper									
15	Riveted steel						8090		14847	350
16	Standard screw	1280		15233		1001	735			9
17	Screw or welded casing					1030	9870		3815	4613
18	Cement - asbestos						5307		6586	3843
19	Welded steel						46199	438	22300	20
20	Wood									
21	Other (specify) PVC			250			1818		5273	32469
22	Totals	1280	0	15483	0	2031	72019	438	53506	41295

**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		1367						1367
24	Cast iron (cement lined)	2300							2976
25	Concrete								0
26	Copper								0
27	Riveted steel	4127							27414
28	Standard screw								18258
29	Screw or welded casing								19328
30	Cement - asbestos	696	5219						21651
31	Welded steel	7827							76784
32	Wood								0
33	Other (specify) PVC	870	2557						43237
34	Totals	15820	9143						211015

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential	2703	2708		
Commercial and Multi-residential	215	220		
Large water users				
Public authorities				
Industrial				
Irrigation				
Other (specify)				
Subtotal	2918	2928		
Private fire connections	27	25		
Public fire hydrants				
Total	2945	2953		

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

Size	Meters	Services
5/8 x 3/4 - in	1301	xxxxxxxxxxxx
3/4 - in	760	66
1 - in	677	2638
1.5 - in	84	63
2 - in	90	163
3 - in	16	19
4 - in	11	11
6 - in	11	11
8 - in	3	3
Other		
Total	2953	2974

**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 . . . . .	12
2. Used, before repair . . . . .	70
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	2320
2. More than 10, but less than 15 years . . . . .	575
3. More than 15 years . . . . .	12

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

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	93.09	85.86	76.71	99.78	120.63	117.06	145.37	738.5	
Commercial and Multi-residential	38.56	36.88	33.95	44.31	50.67	46.2	55.98	306.55	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total								1045.05	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	150.4	156.3	144.54	124.18	111.27	686.69	1425.19	1520.02	
Commercial and Multi-residential	55.49	57.17	50.01	43.64	40.06	246.37	552.92	588.64	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total									

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 = 9745**

**FACILITIES FEES DATA**

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information: **NOT APPLICABLE**

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

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

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

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

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





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