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CLASS B and C  
WATER UTILITIES

U# 206-W

2003  
ANNUAL REPORT  
OF

\_\_\_\_\_  
ALCO WATER SERVICE  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_  
249 WILLIAMS ROAD SALINAS, CA 93905  
(OFFICIAL MAILING ADDRESS) ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
(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.
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  
2003

NAME OF UTILITY Alco Water Service PHONE 831-424-0441

PERSON RESPONSIBLE FOR THIS REPORT Marino A. Rodriguez

(Prepared from Information in the 2003 Annual Report)

	1/1/2003	12/31/2003	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	20,325	20,325	20,325
2 Land and Land Rights	112,046	112,046	112,046
3 Depreciable Plant	19,374,561	20,771,659	20,073,110
4 Gross Plant in Service	19,506,932	20,904,030	20,205,481
5 Less: Accumulated Depreciation	(5,663,523)	(6,239,388)	(5,951,455)
6 Net Water Plant in Service	13,843,409	14,664,642	14,254,026
7 Water Plant Held for Future Use			
8 Construction Work in Progress	523,778	259,913	391,845
9 Materials and Supplies	30	0	15
10 Less: Advances for Construction	(2,861,249)	(2,789,581)	(2,825,415)
11 Less: Contribution in Aid of Construction	(5,369,146)	(5,393,466)	(5,381,306)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(568,861)	(709,957)	(639,409)
13 Net Plant Investment	5,567,961	6,031,551	5,799,756
<b>CAPITALIZATION</b>			
14 Common Stock	89,063	89,063	89,063
15 Treasury Stock	(55,761)	(55,761)	(55,761)
16 Paid-in Capital	101,740	101,740	101,740
17 Retained Earnings	893,172	1,232,434	1,062,803
18 Common Stock and Equity (Lines 14 through 17)	1,028,214	1,367,476	1,197,845
19 Preferred Stock			
20 Long-Term Debt	608,087	501,795	554,941
21 Notes Payable	770,000	940,939	855,469
22 Total Capitalization (Lines 18 through 21)	2,406,301	2,810,210	2,608,255

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2003

NAME OF UTILITY Alco Water Service PHONE 831-424-0441

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	1,680
24 Fire Protection Revenue	13,491
25 Other Water Revenue	14,720
26 Metered Water Revenue	4,182,040
27 Total Operating Revenue	4,211,931
28 <u>Operating Expenses</u>	2,682,271
29 Depreciation Expense (Composite Rate 2.88%)	402,763
30 Amortization and Property Losses	
31 Property Taxes	72,163
32 Taxes Other Than Income Taxes	179,178
33 Total Operating Revenue Deduction Before Taxes	3,336,375
34 California Corp. Franchise Tax	66,307
35 Federal Corporate Income Tax	232,484
36 Total Operating Revenue Deduction After Taxes	3,635,166
37 Net Operating Income (Loss) - California Water Operations	576,765
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(16,746)
39 Income Available for Fixed Charges	560,019
40 Interest Expense	108,726
41 Net Income (Loss) Before Dividends	451,293
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	451,293
Extraordinary Loss	112,031
Net Income	339,262

**OTHER DATA**

44 Refunds of Advances for Construction	71,668
45 Total Payroll Charged to Operating Expenses	762,144
46 Purchased Water	0
47 Power	581,309

<u>Active Service Connections</u>		(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections			8,481	8,713	8,597
49 Flat Rate Service Connections			33	71	52
50 Total Active Service Connections			8,514	8,784	8,649

**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: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

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

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

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

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

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		N/A			
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

## GENERAL INFORMATION

1 Name under which utility is doing business:

Alco Water Service

2 Official mailing address:

249 Williams Road Salinas, CA

ZIP

93905

3 Name and title of person to whom correspondence should be addressed:

Thomas R. Adcock, Vice President

Telephone:

831-424-0441

4 Address where accounting records are maintained:

249 Williams Road Salinas, CA 93905

5 Service Area: (Refer to district reports if applicable.)

East Salinas vicinity, North Monterey County, and Moss Landing areas

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)

Name:

Address:

Telephone:

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)
<input type="checkbox"/>	Partnership (name of partner)
<input type="checkbox"/>	Partnership (name of partner)
<input type="checkbox"/>	Partnership (name of partner)
<input checked="" type="checkbox"/>	Corporation (corporate name)

Individual (name of owner)

Partnership (name of partner)

Partnership (name of partner)

Partnership (name of partner)

Corporation (corporate name)

Alisal Water Corporation

Organized under laws of (state)

Principal Officers:

(Name) Robert T. Adcock

(Title)

President

(Name) Thomas R. Adcock

(Title)

Vice President

(Name) Patricia Adcock

(Title)

Secretary

(Name)

(Title)

8 Names of associated companies:

Toro Water Service

California Utilities Service

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:

This report includes consolidated financial information of the three districts of Alco Water Service: Alco-Salinas District, Normco District, and Moss Landing District.



**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		UTILITY PLANT			
2	101	Water plant in service	4	20,904,030	19,506,932
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold		22,700	12,550
5	105	Water plant construction work in progress		259,913	523,778
6		Total utility plant		21,186,643	20,043,260
7	106	Accumulated depreciation of water plant	6	(6,239,388)	(5,663,523)
8	114	Water plant acquisition adjustments		(34,719)	(34,719)
9		Total amortization and adjustments			
10		Net utility plant		14,912,536	14,345,018
11	-	INVESTMENTS			
12	121	Non-utility property and other assets	5	24,342	24,342
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property		24,342	24,342
15	123	Investments in associated companies		102	102
16	124	Other investments			
17		Total investments		24,444	24,444
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		7,307	6,166
20	132	Special accounts			
21	141	Accounts receivable - customers		238,589	243,875
22	142	Receivables from associated companies		240,500	468,178
23	143	Accumulated provision for uncollectible accounts		(11,066)	(11,066)
24	151	Materials and supplies		0	30
25	174	Other current assets	7	118,812	90,868
26		Total current and accrued assets		594,142	798,051
27	180	Deferred charges	8	636,840	754,813
28		Total assets and deferred charges		16,167,962	15,922,326

**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	89,063	89,063
3	204	Treasury stock	9	(55,761)	(55,761)
4	211	Other paid-in capital	9	101,740	101,740
5	215	Retained earnings	10	1,232,434	893,172
6		Total corporate capital and retained earnings		1,367,476	1,028,214
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	501,795	608,087
13	225	Advances from shareholders	12	0	172,000
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		3,386,055	3,488,706
16	232	Short term notes payable		940,939	770,000
17	233	Customer deposits		94,453	90,356
18	235	Payables to associated companies	12		
19	236	Accrued taxes		109,252	45,999
20	237	Accrued interest			
21	241	Other current liabilities	13	340,973	377,082
22		Total current and accrued liabilities		4,871,672	4,772,143
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	2,789,581	2,861,249
25	253	Other credits	8	534,015	542,626
26	255	Accumulated deferred investment tax credits	13	80,039	84,151
27	282	Accumulated deferred income taxes - ACRS depreciation	13	629,918	484,710
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		4,033,553	3,972,736
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	6,936,389	6,703,276
32	272	Accumulated amortization of contributions		(1,542,923)	(1,334,130)
33		Net contributions in aid of construction		5,393,466	5,369,146
34		Total liabilities and other credits		16,167,962	15,922,326

**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	19,506,932	1,432,789	(35,691)		20,904,030
2	103	Water plant held for future use	0				0
3	104	Water plant purchased or sold	12,550	10,150			22,700
4	105	Construction work in progress - water plant	523,778		xxxxxxxxxxxx	(263,865)	259,913
5	114	Water plant acquisition adjustments	(34,719)		xxxxxxxxxxxx		(34,719)
6		Total utility plant	20,008,541	1,442,939	(35,691)	(263,865)	21,151,924

\* Debit or credit entries should be explained by footnotes or supplementary schedules  
Other Credits (\$263,865): Net Amount of CWIP transferred to Plant Accounts.

**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	20,325				20,325
3	303	Land	112,046				112,046
4		Total non-depreciable plant	132,371				132,371
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	679,440	96,589			776,029
7	307	Wells	680,198	182,447	(33,831)		828,814
8	317	Other water source plant	11,880				11,880
9	311	Pumping equipment	1,813,226	67,374			1,880,600
10	320	Water treatment plant	346,564	38,745			385,309
11	330	Reservoirs, tanks and sandpipes	981,433				981,433
12	331	Water mains	9,778,211	708,034			10,486,245
13	333	Services and meter installations	2,837,417	175,670			3,013,087
14	334	Meters	948,832	33,589	(1,860)		980,561
15	335	Hydrants	186,526	2,969			189,495
16	339	Other equipment	749,553	75,425			824,978
17	340	Office furniture and equipment	318,648	20,891			339,539
18	341	Transportation equipment	42,633	31,056			73,689
19		Total depreciable plant	19,374,561	1,432,789	(35,691)		20,771,659
20		Total water plant in service	19,506,932	1,432,789	(35,691)		20,904,030

\* 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	Land	24,342
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	24,342

**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	5,663,523		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	402,763		
4	(b) Charged to Account No 272	208,793		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	611,556		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	35,691		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	35,691		
14	Balance in reserve at end of year	6,239,388		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.88%			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	<input type="checkbox"/>		
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 type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" 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	226,218	24,015			250,233
2	307	Wells	298,074	24,899	(33,831)		289,142
3	317	Other water source plant	464	475			939
4	311	Pumping equipment	767,742	71,823			839,565
5	320	Water treatment plant	69,869	24,457			94,326
6	330	Reservoirs, tanks and sandpipes	182,343	22,978			205,321
7	331	Water mains	1,985,161	202,644			2,187,805
8	333	Services and meter installations	773,621	84,832			858,453
9	334	Meters	368,406	38,214	(1,860)		404,760
10	335	Hydrants	54,210	4,951			59,161
11	339	Other equipment	722,258	70,266			792,524
12	340	Office furniture and equipment	187,793	30,370			218,163
13	341	Transportation equipment	27,364	11,632			38,996
14		Total	5,663,523	611,556	(35,691)		6,239,388

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

Line No.	Item (a)	Amount (b)
1	Prepaid Expenses	32,613
2	Advances to Employees	11,550
3	Department of Health Services	11,199
4	Deposits	13,256
5	Other	50,194
6		
7		
8		
9		
10		118,812

**SCHEDULE A-5**  
**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

- 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.
- 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 unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

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									
2									
3									
4									
5									
6									
7									
8					N/A				
9									
10									
11									
12									
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21									
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24									
25									
26									
27									
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		11,250	No Par	11,250	89,063		
2								
3								
4								
5								
6							Total	

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

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Robert T. Adcock	7,900		
2	ESOT	1,677		
3	Alco Water - Treasury Stock	1,673		
4				
5				
6				
7	Total number of shares		Total number of shares	

**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	Normco Division	101,740
2		
3		
4	Total	101,740



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	893,172
2	<b>CREDITS</b>	
3	Net income	339,262
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	339,262
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	1,232,434

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

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

**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										
2										
3					See Attachment 1					
4										
5										
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					
2		N/A			
3					
4	Totals				

**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		N/A			
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Pension and 401K	144,941
2	Other	196,032
3		
4		
5	Totals	340,973

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	2,861,249
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additons during year	xxxxxxxxxxxxxxxx	
4	Charges during year:	xxxxxxxxxxxxxxxx	
5	Refunds	xxxxxxxxxxxxxxxx	
6	Percentage of revenue basis	28,031	xxxxxxxxxxxxxxxx
7	Proportionate cost basis	43,637	xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds	71,668	xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		71,668
16	Balance end of year	xxxxxxxxxxxxxxxx	2,789,581

**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	Accumulated Deferred Investment Tax Credit	80,039		
2	Accumulated Deferred Income Taxes		629,918	
3				
4				
5	Totals	80,039	629,918	

**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>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	5,369,146	5,369,146			
2	Add: Credits to account during year					
3	Contributions received during year	233,113	233,113			
4	Other credits*					
5	Total credits	233,113	233,113			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	208,793	208,793			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	208,793	208,793			
11	Balance end of year	5,393,466	5,393,466			

\* 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	1,680	1,658	22
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	1,680	1,658	22
9	462	Fire protection revenue			
10		462.1 Public fire protection	13,491	11,921	1,570
11		462.2 Private fire protection			
12		Sub-total	13,491	11,921	1,570
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	3,088,655	2,949,095	139,560
16		470.2 Commercial and multi-residential	799,562	758,414	41,148
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	293,823	278,569	15,254
20		Sub-total	4,182,040	3,986,078	195,962
21		Total water service revenues	4,197,211	3,999,657	197,554
22	480	Other water revenue	14,720	14,654	66
23		Total operating revenues	4,211,931	4,014,311	197,620

**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			
4	615	Power	581,309	650,944	(69,635)
5	616	Other volume related expenses	8,075	10,184	(2,109)
6		Total volume related expenses	589,384	661,128	(71,744)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	419,587	415,185	4,402
9	640	Materials	39,258	71,416	(32,158)
10	650	Contract work	77,248	83,611	(6,363)
11	660	Transportation expenses	240,315	206,821	33,494
12	664	Other plant maintenance expenses	68,832	36,904	31,928
13		Total non-volume related expenses	845,240	813,937	31,303
14		Total plant operation and maintenance exp.	1,434,624	1,475,065	(40,441)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	284,638	234,056	50,582
17	671	Management salaries	57,919	131,922	(74,003)
18	674	Employee pensions and benefits	258,232	198,847	59,385
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	71,372	73,430	(2,058)
21	681	Office supplies and expenses	76,822	78,033	(1,211)
22	682	Professional services	278,911	844,331	(565,420)
23	684	Insurance	157,979	109,937	48,042
24	688	Regulatory commission expense	628	397	231
25	689	General expenses	61,146	63,364	(2,218)
26		Total administrative and general expenses	1,247,647	1,734,317	(486,670)
27	800	Expenses capitalized			
28		Net administrative and general expense	1,247,647	1,734,317	(486,670)
29		Total operating expenses	2,682,271	3,209,382	(527,111)



**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	72,163	72,163	
2	State corporate franchise tax	66,307	66,307	
3	State unemployment insurance tax	4,547	4,547	
4	Other state and local taxes	116,363	116,363	
5	Federal unemployment insurance tax	1,189	1,189	
6	Federal insurance contributions act	57,079	57,079	
7	Other federal taxes			
8	Federal income taxes	232,484	232,484	
9				
10				
11	Totals	550,132	550,132	

**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	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6	See Attachment 2	
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

**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 and dividend income	1,120	
2	Deferred Revenue - CIAC	1,841	
3	Reimbursed Expenses	10,553	
4	Other Income	286	
5	Miscellaneous Non-Utility Expenses		30,546
6	Total	13,800	30,546

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

Line No.	Description (a)	Amount (b)
1	Interest Expense on Long Term Debt	32,625
2	Interest Expense on Short Term Debt	76,101
3		
4		
5		
6		
7		
8		
9		
10	Total	108,726

**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	14	419,587	257,160	676,747
2	670	Office salaries	9	284,638		284,638
3	671	Management salaries	1	57,919	7,837	65,756
4						
5						
6		Total	24	762,144	264,997	1,027,141

**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				N/A				
5								
6								
7	Total							

**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) Yes, by Court order dated 4/9/2002	
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.	
5	John W. Richardson & Associates	
6	3. Date of original contract or agreement.	4/9/02
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . .	\$41,568
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$41,568
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$None
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
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									
7									
8									
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								
17	Annual Quantities purchased						(Unit chosen) 1		
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.            1 Average depth to water surface below ground surface            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	22	549,000	
12	Concrete	8	430,000	
13	Totals	30	979,000	

**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)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			1,075		35,782	75,994	450	55,074	29,605
19	Welded steel								30	290
20	Wood									
21	Other (specify)	6,288		322		2,220	20,467		92,573	53,202
22	Totals	6,288		1,397		38,002	96,461	450	147,677	83,097

**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								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos	2,540	16,033						216,553
31	Welded steel	30	90						440
32	Wood								
33	Other (specify) plastic	2,124	66,835		10,730	80	20	40	2,182
34	Totals	4,694	82,958		10,730	80	20	40	2,182

**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	7,851	8,093		
Commercial and Multi-residential	480	484		
Large water users				
Public authorities				
Irrigation	76	86		
Other (specify) Fire Protection			33	42
Industrial/School	50	50		
Subtotal	8,457	8,713	33	42
Private fire connections	24			29
Public fire hydrants				
Total	8,481	8,713	33	71

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

Size	Meters	Services
5/8 x 3/4 - in	1,088	xxxxxxxxxxxx
3/4 - in	3,097	
1 - in	3,073	
1-1/2 - in	1,225	
2 - in	180	
3 - in	32	
4 - in	13	
6 - in	4	
8 - in	1	
Total	8,713	

**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 . . . . .	0 (factory tested)
2. Used, before repair . . . . .	8
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 . . . . .	3771
2. More than 10, but less than 15 years . . . . .	1172
3. More than 15 years . . . . .	3770

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

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	87,104	91,482	93,306	106,523	117,257	151,148	158,722	805,542	
Commercial and Multi-residential	37,174	40,572	38,023	39,426	46,163	47,941	48,866	298,165	
Large water users									
Public authorities									
Irrigation	2,136	3,721	4,778	9,217	8,595	11,974	11,299	51,720	
Other (specify)									
Industrial/School	1,620	2,012	2,170	4,091	4,597	6,731	7,024	28,245	
Total	128,034	137,787	138,277	159,257	176,612	217,794	225,911	1,183,672	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	171,730	152,045	149,438	128,362	88,104	689,679	1,495,221	1,480,277	
Commercial and Multi-residential	57,036	48,017	50,535	50,436	37,405	243,429	541,594	543,927	
Large water users									
Public authorities									
Irrigation	15,620	14,915	13,251	10,177	2,934	56,897	108,617	114,666	
Other (specify)									
Industrial/School	9,785	11,087	10,172	6,484	7,321	44,849	73,094	66,867	
Total	254,171	226,064	223,396	195,459	135,764	1,034,854	2,218,526	2,205,737	

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

Total acres irrigated \_\_\_\_\_

Total population served Approximately 34,857



**ALISAL WATER CORPORATION**  
 2003 Annual Report-Long Term Debt Schedule  
 Page 11, Schedule A-11, Account #224

(A) Description	(B) Date Of Issue	(C) Date Of Maturity	(D) Principal Amount	(E) Outstanding Balance	(F) Rate Of Interest	(G) Interest Accrued One Year	(H) Interest Paid One Year
Money Store Corp. (First Union)	04-94	04-2009	415,000	219,387	(var)		16,265
Money Store (First Union)	06-92	05-2006	600,000	171,992	(var)		14,153
R. T. Adcock (Advances)	(var)	demand	210,000	101,425	12.0		0
NTFC (Capital Lease)	9-98	8-2003	18,569	0	13.4		324
Wells Fargo (Conseco Financial Capital Lease)	2-00	12-2004	33,802	8,991	14.1		1,883
<b>Total</b>				<u>501,795</u>			<u>32,625</u>



ALCO WATER SERVICE2003 ANNUAL REPORTSCHEDULE B-4ATTACHMENT 2

Reconciliation of reported net income with taxable net income as if a separate return were to be filed.

Net Book Income for the Year Per Schedule B Page 15, \$ 339,262

PLUS:

Income Tax Expense	298,791
Book Depreciation	402,763
Taxable CIAC	75,684
Other	<u>6,000</u>

Subtotal \$1,122,500

## Minus:

Tax Depreciation (Approx.)	\$ 593,439
Other Deductions	<u>95,233</u>
Taxable Income	\$ 433,828

Net Operating Loss \$ (433,828)

Net Taxable Income \$ 0

## MEMBERS OF CONSOLIDATED TAX GROUP:

ALCO WATER SERVICE  
 TORO WATER SERVICE  
 CALIFORNIA UTILITIES SERVICE

ANNUAL REPORT  
ALCO WATER SERVICE  
WELLS SCHEDULE D-1

NUMBER	WELL	DIAMETER	DEPTH TO WATER	GPM
1	Alma Street	16"	118'	492
3	Bardin	14"	112'	NA
8	Laurel Heights	NA	NA	NA
9	E. Laurel (County)	14"	110'	2377
11	San Jerardo 2	12"	209'	100
12	San Jerardo 3	10"	209'	172
13	Wildwood 1	8"	410'	70
14	Wildwood 2	10"	410'	70
15	Pine Canyon	16"/12"	136'	153
16	Blackie Road	10"	216'	53
17	Valle Pacifico 1	6"	310'	1
18	Valle Pacifico 2	8"	310'	30
19	Alisal High	16"	177'	2106
20	Berta Canyon	12"	211'	300
21	Holly Hills (Coker Road)	8"	219'	35
22	Manzanita	12"	205'	500
23	Moss Landing	12"	122'	579
24	Las Casitas	16"	113'	2371
25	Santana	16"	148'	1333
26	Boronda	16"	142'	1997
27	Vierra Canyon	8"	266'	83
28	Matterhorn Place	6"	266'	35
29	Kilbreth	16"	182'	2876
30	Nogal Drive	16"	145'	2031

NA indicates "not operating"

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Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes -----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
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