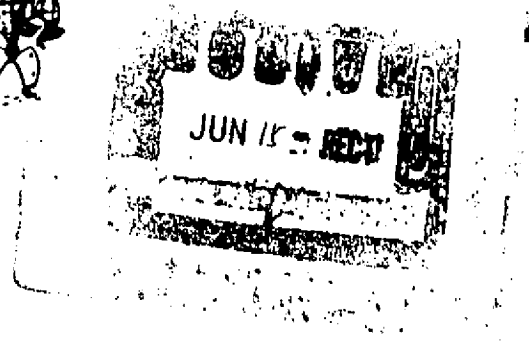


**APPLE VALLEY RANCHOS  
WATER CO.**

P.O. BOX 7005  
21760 OTTAWA ROAD  
APPLE VALLEY, CA 92307  
(760) 247-6484 • FAX (760) 247-1654



June 8, 2004

Mr. Kenneth Louie  
California Public Utilities Commission  
Water Division  
505 Van Ness Avenue, Room 3105  
San Francisco, CA 94102-3298

Dear Mr. Louie,

We would like to resubmit Schedule D-4 for our 2002 and 2003 Apple Valley Ranchos Water annual reports. It has come to our attention that the number of Commercial Active Service connections was reported inaccurately. This affected only the 2002 numbers on each report.

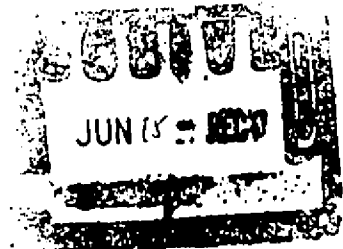
If you have any questions please call me at (760) 247-0325.

Sincerely,

A handwritten signature in cursive script that reads "Jack H. Clarke".

Jack Clarke  
General Manager

2002



SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered-Dec.31		Flat Rate-Dec.31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	14,664	15,232	-	-
Industrial	2	2	-	-
Public authorities	46	43	-	-
Irrigation (landscape)	60	63	-	-
Irrigation (reclaimed)	2	2	-	-
Sub-total	14,774	15,342	-	-
Private fire connections	85	93	-	-
Public fire hydrants	1,963	1,985	-	-
Total	16,822	17,420	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4-in.	13,756	XXXXXXXX
3/4-in.	644	-
1-in.	1,486	-
1-1/2-in.	164	-
2-in.	170	-
3-in.	85	-
4-in.	32	-
6-in.	65	-
8-in.	24	-
10- & 12-in.	1	-
Total	16,427	-

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed	
1. New, after being received . . . . .	1,147
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test.	
1. Ten year or less . . . . .	14,294
2. More than 10, but less than 15 years . . . . .	2,069
3. More than 15 years . . . . .	64

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in Ccf (Unit Chosen) <sup>1</sup>									
Classification of Service	During Current Year							Subtotal	Total
	January	February	March	April	May	June	Subtotal		
Commercial	236,060	275,163	234,898	369,756	355,757	591,327	2,062,961		
Industrial	-	88	-	136	-	196	420		
Public Authorities	9,828	7,166	9,831	16,138	30,234	31,811	105,008		
Irrigation (landscape)	7,770	264	5,735	559	15,093	4,374	33,795		
Irrigation (reclaimed)	10,828	-	15,439	-	23,195	-	49,462		
Total	264,486	282,681	265,903	386,589	424,279	627,708	2,251,646		

Classification of Service	During Current Year						Subtotals	Total	Prior Year
	July	August	September	October	November	December			
Commercial	532,609	768,355	605,186	653,794	408,141	434,599	3,402,684	5,465,645	5,086,190
Industrial	-	302	-	264	-	189	755	1,175	1,018
Public Authorities	54,258	45,923	60,300	41,270	29,110	15,290	246,151	351,159	357,078
Irrigation (landscape)	27,900	3,481	34,193	4,519	23,595	1,459	95,147	128,942	124,238
Irrigation (reclaimed)	71,347	-	64,219	-	39,074	-	174,640	224,102	353,208
Total	686,114	818,061	763,898	699,847	499,920	451,537	3,919,377	6,171,023	5,921,732

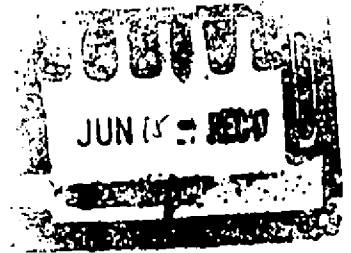
  

Total acres irrigated:	0	Total Population served	43,227
------------------------	---	-------------------------	--------

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

2002

2002



SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered-Dec.31		Flat Rate-Dec.31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	14,664	15,232	-	-
Industrial	2	2	-	-
Public authorities	46	43	-	-
Irrigation (landscape)	60	63	-	-
Irrigation (reclaimed)	2	2	-	-
Sub-total	14,774	15,342	-	-
Private fire connections	85	93	-	-
Public fire hydrants	1,963	1,985	-	-
Total	16,822	17,420	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4-in.	13,756	XXXXXXXX
3/4-in.	644	
1-in.	1,486	
1-1/2-in.	164	
2-in.	170	
3-in.	85	
4-in.	32	
6-in.	65	
8-in.	24	
10- & 12-in.	1	
Total	16,427	-

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed	
1. New, after being received . . . . .	1,147
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test.	
1. Ten year or less . . . . .	14,294
2. More than 10, but less than 15 years . . . . .	2,069
3. More than 15 years . . . . .	64

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in Ccf (Unit Chosen) <sup>1</sup>										
Classification of Service	During Current Year							Subtotal	Total	Prior Year
	January	February	March	April	May	June	July			
Commercial	236,060	275,163	234,898	369,756	355,757	591,327	2,062,961			
Industrial	-	88	-	136	-	196	420			
Public Authorities	9,828	7,166	9,831	16,138	30,234	31,811	105,008			
Irrigation (landscape)	7,770	264	5,735	559	15,093	4,374	33,795			
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Total	264,486	282,681	265,903	386,589	424,279	627,708	2,251,646			
Classification of Service	During Current Year							Subtotals	Total	Prior Year
	July	August	September	October	November	December	January			
Commercial	532,609	768,355	605,186	653,794	408,141	434,599	3,402,684	5,465,645	5,086,190	
Industrial	-	302	-	264	-	189	755	1,175	1,018	
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Irrigation (reclaimed)	71,347	-	64,219	-	39,074	-	174,640	224,102	353,208	
Total	686,114	818,061	763,898	699,847	499,920	451,537	3,919,377	6,171,023	5,921,732	
Total acres irrigated:				0	Total Population served			43,227		

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

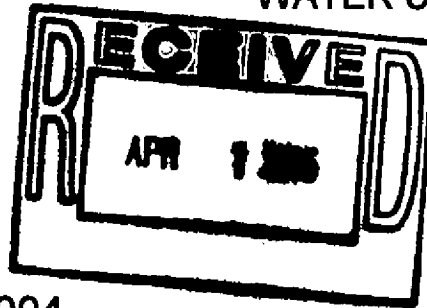
34

Received \_\_\_\_\_

Examined \_\_\_\_\_

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

CLASS A  
WATER UTILITIES



2004  
ANNUAL REPORT  
OF

---

**APPLE VALLEY RANCHOS WATER COMPANY**  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

**P.O. BOX #7005 Apple Valley, CA 92307-7005**  
(OFFICIAL MAILING ADDRESS) ZIP

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005  
(FILE TWO COPIES IF THREE RECEIVED)

## INSRTUCTIONS



1. One completed copy of this report (two copies if three received) must be filed by NO LATER THAN MARCH 31, following the year covered by the report, within:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
ATTN: SEANEEN M. WILSON  
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 submitted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert 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 the 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 to December 31. Fiscal year reports will not be accepted.

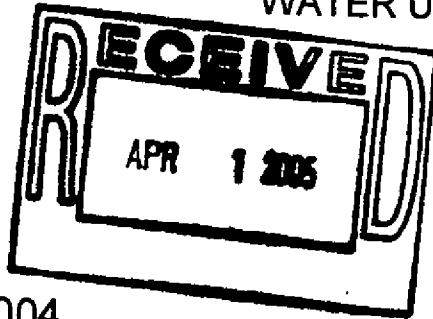
34

Received \_\_\_\_\_

Examined \_\_\_\_\_

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

CLASS A  
WATER UTILITIES



2004  
ANNUAL REPORT  
OF

---

**APPLE VALLEY RANCHOS WATER COMPANY**  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

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**P.O. BOX #7005 Apple Valley, CA 92307-7005**  
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# INSTRUCTIONS

## FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.



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

Year 2004

NAME OF UTILITY APPLE VALLEY RANCHOS WATER COMPANY

PHONE (562) 923-0711

PERSON RESPONSIBLE FOR THIS REPORT LAWRENCE G. LEE

(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	273,443	273,443	273,443
2 Land and Land Rights	3,347,511	3,608,923	3,478,217
3 Depreciable Plant	48,037,004	53,385,914	50,711,459
4 Gross Plant in Service	51,657,958	57,268,280	54,463,119
5 Less: Accumulated Depreciation	(11,940,136)	(13,019,753)	(12,479,944)
6 Net Water Plant in Service	39,717,822	44,248,527	41,983,175
7 Water Plant Held for Future Use			0
8 Construction Work in Progress	145,614	789,570	467,592
9 Materials and Supplies	192,463	222,190	207,327
10 Less: Advances for Construction	(7,362,235)	(9,464,300)	(8,413,268)
11 Less: Contributions in Aid of Construction	(1,497,921)	(1,579,443)	(1,538,682)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(6,105,272)	(7,083,163)	(6,594,218)
13 Net Plant Investment	25,090,471	27,133,381	26,111,926
<b>CAPITALIZATION</b>			
14 Common Stock	3,750	3,750	3,750
15 Proprietary Capital (Individual or Partnership)			0
16 Paid-in Capital	5,862,976	5,862,976	5,862,976
17 Retained Earnings	16,877,751	18,936,818	17,907,285
18 Common Stock and Equity (Lines 14 through 17)	22,744,477	24,803,544	23,774,011
19 Preferred Stock			0
20 Long-Term Debt	4,636,861	0	2,318,431
21 Notes Payable			0
22 Total Capitalization (Lines 18 through 21)	27,381,338	24,803,544	26,092,442

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

Adjusted to Exclude Non-Regulated Activity  
Year 2004

NAME OF UTILITY: APPLE VALLEY RANCHOS WATER COMPANY

PHONE: (562) 923-0711

PERSON RESPONSIBLE FOR THIS REPORT: LAWRENCE G. LEE

(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
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SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2004

NAME OF UTILITY: APPLE VALLEY RANCHOS WATER COMPANY

PHONE: (562) 923-0711

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	0
24 Fire Protection Revenue	88,890
25 Irrigation Revenue	439,771
26 Metered Water Revenue	13,035,449
27 Total Operating Revenue	<u>13,564,110</u>
28 Operating Expenses	8,429,716
29 Depreciation Expense (Composite Rate 2.79%)	1,202,542
30 Amortization and Property Losses	
31 Property Taxes	263,527
32 Taxes Other Than Income Taxes	155,432
33 Total Operating Revenue Deduction Before Taxes	10,051,217
34 California Corp. Franchise Tax	218,676
35 Federal Corporate Income Tax	1,115,092
36 Total Operating Revenue Deduction After Taxes	11,384,985
37 Net Operating Income (Loss) - California Water Operations	2,179,125
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(13,538)
39 Income Available for Fixed Charges	2,165,587
40 Interest Expense	106,520
41 Net Income (Loss) Before Dividends	2,059,067
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>2,059,067</u>

OTHER DATA	
44 Refunds of Advances for Construction	233,687
45 Total Payroll Charged to Operating Expenses	2,035,908
46 Purchased Water	0
47 Power	1,165,661
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	814,283
b. Pre-TRA 1986 Advances for Construction	25,380
c. Post TRA 1986 Contributions in Aid of Construction	765,160
d. Post TRA 1986 Advances for Construction	9,438,920

Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	<u>16,005</u>	<u>16,844</u>	<u>16,425</u>
50 Flat Rate Service Connections			
51 Total Active Service Connections	<u>16,005</u>	<u>16,844</u>	<u>16,425</u>

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

Adjusted to Exclude Non-Regulated Activity  
2004

NAME OF UTILITY: APPLE VALLEY RANCHOS WATER COMPANY PHONE: (562) 923-0711

		Annual Amount
<b>INCOME STATEMENT</b>		
23	Unmetered Water Revenue	0
24	Fire Protection Revenue	88,890
25	Irrigation Revenue	439,771
26	Metered Water Revenue	<u>13,035,449</u>
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38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	0
39	Income Available for Fixed Charges	2,179,125
40	Interest Expense	106,520
41	Net Income (Loss) Before Dividends	2,072,605
42	Preferred Stock Dividends	<u>0</u>
43	Net Income (Loss) Available for Common Stock	2,072,605
<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	233,687
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	d. Post TRA 1986 Advances for Construction	9,438,920

		Jan. 1	Dec. 31	Annual Average
Active Service Connections (Exc. Fire Protect.)				
49	Metered Service Connections	16,005	16,844	16,425
50	Flat Rate Service Connections			
51	Total Active Service Connections	<u>16,005</u>	<u>16,844</u>	<u>16,425</u>

### Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

1 Line 38 Split dollar life insurance	\$2,432 Non-utility income
2 Line 38 Nextel lease	9,563 Non-utility income
3 Line 38 Amortization-acquisition, organization costs, leased water rights, property taxes.	(12,150) Non-utility expense
4 Line 38 Water Association Dues	(944) Non-utility expense
5 Line 38 Charitable Contributions	(12,439) Non-utility expense
Total	(\$13,538)

**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

Row Number	Description of Non-Tariffed Good/Service	Applies to All Non-Tariffed Goods/Services that require Approval by Advice					
		Total Revenue derived from Non-Tariffed Good/Service (by account)	Expenses incurred to provide Non-Tariffed Good/Service (by account)	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by account)	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account).	Regulated Asset Number
	Active or Passive	13,662					
	Passive				4,645	4102.9910 (A)	
	Communications Site-Lease Agreement with Nextel						

(A) No assets are exclusively involved in this activity.

**GENERAL INFORMATION**

1 Name under which utility is doing business:APPLE VALLEY RANCHOS WATER COMPANY

2 Official mailing address: P.O. BOX 7005  
APPLE VALLEY, CA ZIP 92307-7005

3 Name and title of person to whom correspondence should be addressed:  
JACK CLARKE, VICE PRESIDENT & GENERAL MANAGER Telephone: (760) 247-6484

4 Address where accounting records are maintained:  
21760 OTTAWA ROAD, APPLE VALLEY, CA 92308

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

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

Name: JACK CLARKE  
Address: SAME AS ABOVE Telephone: (760) 247-6484

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) APPLE VALLEY RANCHOS WATER COMPANY  
Organized under laws of (state) CALIFORNIA Date: 1947

Principal Officers:

- (Name) HENRY H. WHEELER, PRESIDENT
- (Name) CHAYRE M. WHEELER, SECRETARY
- (Name) JACK CLARKE, VICE PRESIDENT AND GENERAL MANAGER
- (Name) LEIGH K. JORDAN, EXECUTIVE VICE PRESIDENT

8 Names of associated companies: PARK WATER COMPANY (PARENT)  
MOUNTAIN WATER COMPANY  
SANTA PAULA WATER COMPANY  
SICC

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:

NONE

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

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	8	58,077,290	51,823,822
3	107	Utility plant adjustments		(78,110)	(69,621)
4		Total utility plant		57,999,180	51,754,201
5	250	Reserve for depreciation of utility plant	12	(13,019,753)	(11,940,136)
6	251	Reserve for amortization of limited term utility investments	12	0	0
7	252	Reserve for amortization of utility plant acquisition adjustment	12		
8		Total utility plant reserves		(13,019,753)	(11,940,136)
9		Total utility plant less reserves		44,979,427	39,814,065
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	10	310,459	303,271
13	253	Reserve for depreciation and amortization of other property	12		
14		Other physical property less reserve		310,459	303,271
15	111	Investments in associated companies	13		
16	112	Other investments	13		
17	113	Sinking funds	14		
18	114	Miscellaneous special funds	14		
19		Total investments and fund accounts		310,459	303,271
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		(23,577)	150,189
23	121	Special deposits	15		
24	122	Working funds		1,000	1,000
25	123	Temporary cash investments			
26	124	Notes receivable	15		
27	125	Accounts receivable		915,134	755,345
28	126	Receivables from associated companies	17	266,089	1,652,412
29	131	Materials and supplies		222,190	192,463
30	132	Prepayments	17	237,972	160,541
31	133	Other current and accrued assets	17		
32		Total current and accrued assets		1,618,808	2,911,950
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	18		
36	141	Extraordinary property losses	19	0	0
37	142	Preliminary survey and investigation charges		24,961	223,319
38	143	Clearing accounts			
39	145	Other work in progress			
40	146	Other deferred debits	19	1,060,519	1,373,093
41		Total deferred debits		1,085,480	1,596,412
42		Total assets and other debits		47,994,174	44,625,698
43					



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

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
2	200	Common capital stock	20	3,750	3,750
3	201	Preferred capital stock	20		
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	20		
6	150	Discount on capital stock	18	( )	( )
7	151	Capital stock expense	18	( )	( )
8	270	Capital surplus	21	5,862,976	5,862,976
9	271	Earned surplus	21	18,936,818	16,877,751
10		Total corporate capital and surplus		24,803,544	22,744,477
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	21		
14	205	Undistributed profits of proprietorship or partnership	21		
15		Total proprietary capital			
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	22		
19	211	Receivers' certificates			
20	212	Advances from associated companies	24	0	4,636,861
21	213	Miscellaneous long-term debt	24		
22		Total long-term debt		0	4,636,861
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	23		
26	221	Notes receivable discounted			
27	222	Accounts payable		426,137	375,170
28	223	Payables to associated companies	23		
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		105,658	76,603
33	228	Taxes accrued	26	144,393	135,003
34	229	Interest accrued		3,540	1,256
35	230	Other current and accrued liabilities	25	744,169	625,048
36		Total current and accrued liabilities		1,423,897	1,213,080
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	27	9,464,300	7,362,235
41	242	Other deferred credits	28	10,722,990	7,171,124
42		Total deferred credits		20,187,290	14,533,359
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	26		
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26		
50		Total reserves			
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	29	1,579,443	1,497,921
54		Total liabilities and other credits		47,994,174	44,625,698

**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	30	13,564,110
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	31-33	8,429,716
6	503	Depreciation	12	1,202,542
7	504	Amortization of limited-term utility investments	11	0
8	505	Amortization of utility plant acquisition adjustments	11	0
9	506	Property losses chargeable to operations	32	0
10	507	Taxes	34	1,752,727
11		Total operating revenue deductions		<u>11,384,985</u>
12		Net operating revenues		<u>2,179,125</u>
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		<u>2,179,125</u>
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	34	
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	36	11,995
24	527	Nonoperating revenue deductions - Dr.	36	(9,298)
25		Total other income		<u>2,697</u>
26		Net income before income deductions		<u>2,181,822</u>
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		
30	531	Amortization of debt discount and expense	17	
31	532	Amortization of premium on debt - Cr.	17	
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		99,148
34	535	Other interest charges	36	7,372
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	36	16,235
38		Total income deductions		<u>122,755</u>
39		Net income		<u>2,059,067</u>
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		2,059,067
45		Proprietary Accounts scheduled on page 21		
46				

**SCHEDULE A-1**  
**Account 100 - Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	51,657,958	6,296,442	686,120	0	57,268,280
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	145,614	643,956	xxxxxxxxxx		789,570
4	100 - 4	Utility plant held for future use (Sch A-1c)	0				0
5	100 - 5	Utility plant acquisition adjustments	20,250		xxxxxxxxxx	(810)	19,440
6	100 - 6	Utility plant in process of reclassification	0				0
7		Total utility plant	51,823,822	6,940,398	686,120	(810)	58,077,290

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
8		<b>I. INTANGIBLE PLANT</b>					
9	301	Organization	271,976				271,976
10	302	Franchises and consents (Schedule A-1b)					
11	303	Other intangible plant	1,467				1,467
12		Total intangible plant	273,443	0	0	0	273,443
13							
14		<b>II. LANDED CAPITAL</b>					
15	306	Land and land rights	3,347,511	261,412			3,608,923
16							
17		<b>III. SOURCE OF SUPPLY PLANT</b>					
18	311	Structures and improvements	49,998				49,998
19	312	Collecting and impounding reservoirs	0				0
20	313	Lake, river and other intakes	0				0
21	314	Springs and tunnels	0				0
22	315	Wells	2,053,098	247,576	88,446		2,212,228
23	316	Supply mains	0				0
24	317	Other source of supply plant	134,842				134,842
25		Total source of supply plant	2,237,937	247,576	88,446	0	2,397,067
26							
27		<b>IV. PUMPING PLANT</b>					
28	321	Structures and improvements	953,153	117,895	4,746		1,066,302
29	322	Boiler plant equipment	0				0
30	323	Other power production equipment	0				0
31	324	Pumping equipment	2,775,129	101,606	16,973		2,859,762
32	325	Other pumping plant					
33		Total pumping plant	3,728,282	219,501	21,719	0	3,926,064
34							
35		<b>V. WATER TREATMENT PLANT</b>					
36	331	Structures and improvements					
37	332	Water treatment equipment	593,598	162,447	13,589		742,456
38		Total water treatment plant	593,598	162,447	13,589	0	742,456

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service - Concluded**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	1,633,824				1,633,824
4	343	Transmission and distribution mains	25,954,549	3,912,141	402,956		29,463,734
5	344	Fire mains	0				0
6	345	Services	5,154,408	749,032	39,233		5,864,207
7	346	Meters	934,992	191,445	42,737		1,083,700
8	347	Meter installations	0				0
9	348	Hydrants	3,613,846	348,898	25,314		3,937,430
10	349	Other transmission and distribution plant	1,575				1,575
11		Total transmission and distribution plant	37,293,194	5,201,516	510,240	0	41,984,470
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	1,046,361	8,320			1,054,681
15	372	Office furniture and equipment	481,898	40,320	14,963		507,255
16	373	Transportation equipment	632,975	104,074	30,068		706,981
17	374	Stores equipment	0				0
18	375	Laboratory equipment	887				887
19	376	Communication equipment	463,371	34,502	7,095		490,778
20	377	Power operated equipment	1,096,524	3,100			1,099,624
21	378	Tools, shop and garage equipment	85,812	13,674			99,486
22	379	Other general plant	0				0
23		Total general plant	3,807,829	203,990	52,126		3,959,693
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	376,164				376,164
27	391	Utility plant purchased					
28	392	Utility plant sold					
29		Total undistributed items	376,164				376,164
30		Total utility plant in service	51,657,958	6,296,442	686,120	0	57,268,280

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
31	NONE				
32					
33					
34					
35		Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c**  
**Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date Will be Placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
Total				xxxxxxxxxxxxxxxxxxxxxxxxxxxx

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Book value, end of year (b)
9	LAND	310,459
10		
11		
12		
13		
14		
15		
Total		310,459

**SCHEDULE A-1d  
RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		57,268,280	51,657,958
5		Construction Work in Progress		789,570	145,614
6		General Office Prorate		1,994,987	1,685,348
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>60,052,837</b>	<b>53,488,920</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		13,019,753	11,940,136
11		General Office Prorate		817,459	576,745
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>13,837,212</b>	<b>12,516,881</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		7,025,731	6,046,238
16		Deferred Investment Tax Credit		57,432	59,034
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>7,083,163</b>	<b>6,105,272</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,579,443	1,497,921
22		Advances for Construction		9,464,300	7,362,235
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>11,043,743</b>	<b>8,860,156</b>
25					
26		Add Materials and Supplies		222,190	192,463
27					
28		Add Working Cash (From Schedule A-1d(2))		1,651,658	1,475,189
29					
30		<b>TOTAL RATE BASE</b>			
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28</b>		<b>29,962,567</b>	<b>27,674,264</b>
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**SCHEDULE A-1d (2)**  
**RATE BASE**  
**Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Working Cash</b>			
2					
3		<b>Determination of Operational Cash Requirement</b>			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoil.		8,394,223	7,544,290
5		2. Purchased Power & Commodity for Resale*		1,165,661	1,158,452
6		3. Meter Revenues: Bimonthly Billing		13,475,220	11,147,269
7		4. Other Revenues: Flat Rate Monthly Billing		0	0
8		5. Total Revenues (3 + 4)		13,475,220	11,147,269
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)		0	0
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$		1,748,796	1,571,727
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$		0	0
12		9. $1/12 \times \text{Line 2}$		97,138	96,538
13		10. Operational Cash Requirement (7 + 8 - 9)		1,651,658	1,475,189

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

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SCHEDULE A-3  
Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	11,940,136	0	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	1,202,542			
4	(b) Charged to Account 265	106,007			
5	(c) Charged to clearing accounts	105,863			
6	(d) Salvage recovered	462,854			
7	(e) All other credits <sup>(2)</sup>				
8	Total credits	1,877,266	0	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	686,123			
11	(b) Cost of removal	111,526			
12	(c) All other debits <sup>(3)</sup>				
13	Total debits	797,649	0	0	0
14	Balance in reserve at end of year	13,019,753	0	0	0
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2.79 %				
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20	(3) EXPLANATION OF ALL OTHER DEBITS:				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line		( )		
37	(b) Liberalized		( )		
38	(1) Double declining balance		( )		
39	(2) ACRS		( )		
40	(3) MACRS		( )		
41	(4) Others		( )		
42	(c) Both straight line and liberalized		( x )		



**SCHEDULE A-3a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	34,267	1,615			35,882
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	695,889	53,112	88,446	(60,651)	599,904
7	316	Supply mains	0				0
8	317	Other source of supply plant	13,952	3,519			17,471
9		Total source of supply plant	744,108	58,246	88,446	(60,651)	653,257
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	146,021	33,422	4,746		174,697
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	0				0
16	325	Other pumping plant	603,545	99,237	16,973	(33,953)	651,856
17		Total pumping plant	749,566	132,659	21,719	(33,953)	826,553
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements					
21	332	Water treatment equipment	44,476	24,049	13,589		54,936
22		Total water treatment plant	44,476	24,049	13,589	0	54,936
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements	0				0
26	342	Reservoirs and tanks	427,964	32,218			460,182
27	343	Transmission and distribution mains	6,830,469	666,475	402,957	422,026	7,516,013
28	344	Fire mains	0				0
29	345	Services	904,770	140,480	39,233	1,860	1,007,877
30	346	Meters	(49,993)	32,000	42,738	4,478	(56,253)
31	347	Meter installations	0				0
32	348	Hydrants	691,137	86,928	25,315	15,118	767,868
33	349	Other transmission and distribution plant	0				0
34		Total trans. and distribution plant	8,804,347	958,101	510,243	443,482	9,695,687
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	233,939	31,200			265,139
38	372	Office furniture and equipment	255,792	54,856	14,963		295,685
39	373	Transportation equipment	555,030	36,581	30,068	2,450	563,993
40	374	Stores equipment	0				0
41	375	Laboratory equipment	594	48			642
42	376	Communication equipment	200,247	34,254	7,095		227,406
43	377	Power operated equipment	262,639	63,359			325,998
44	378	Tools, shop and garage equipment	36,734	6,013			42,747
45	379	Other general plant	0				0
46	390	Other tangible property	52,664	15,046			67,710
47	391	Water plant purchased	0				0
48		Total general plant	1,597,640	241,357	52,126	2,450	1,789,321
49							
		<b>Total</b>	<b>11,940,136</b>	<b>1,414,412</b>	<b>686,123</b>	<b>351,328</b>	<b>13,019,753</b>

**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2							
3							
4	NONE						
5							
6							
7		Totals					

<sup>1</sup> The total should agree with the balance at the end of the year in Account 111 on page 5.

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8		
9		
10		
11		
12	NONE	
13		
14		
15		
16	Total	

**SCHEDULE A-6**  
**Account 113 - Sinking Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3						
4	NONE					
5						
6						
7						
8						
9	Totals					

**SCHEDULE A-7**  
**Account 114 - Miscellaneous Special Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
10						
11						
12						
13	NONE					
14						
15						
16						
17						
18	Totals					

**SCHEDULE A-8  
Account 121 - Special Deposits**

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
<b>NONE</b>		

**SCHEDULE A-9  
Account 124 - Notes Receivable**

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
<b>NONE</b>						
<b>Totals</b>						

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
PARK WATER COMPANY	266,089			
	266,089			

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Item (a)	Amount (b)
INSURANCE	85,616
TAXES	136,232
POSTAGE	635
OTHER	15,489
<b>Totals</b>	<b>237,972</b>

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

Item (a)	Amount (b)
NONE	
<b>Totals</b>	

**SCHEDULE A-13**

**Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt**

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Com-

- mission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

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

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
5	RATE CASE	83,932
6	CATASTROPHIC ILLNESS	33,048
7	PAID TIME OFF	142,943
8	SPLIT DOLLAR LIFE INSURANCE	30,713
9	REGULATORY ACCOUNTS	763,593
10	MISCELLANEOUS DEFERRED DEBITS	6,290
	Total	1,060,519

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of year (b)
11		
12	NONE	
13	Total	

**SCHEDULE A-17**  
**Account 151- Capital Stock Expense**

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of year (b)
14		
15	NONE	
16	Total	

**SCHEDULE A-18**  
**Accounts 200 and 201- Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized	Par Value of Stock Authorized	Number of Shares Outstanding <sup>1</sup> (d)	Total Par Value <sup>2</sup> Outstanding End of Year (e)	Dividends Declared During Year	
		by Articles of Incorporation (b)	by Articles of Incorporation (c)			Rate (f)	Amount (g)
1	COMMON STOCK	1,000	50	75	3,750		0
2							
3							
4							
5							
6	Totals	1,000	50	75	3,750	0	0

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

**SCHEDULE A-18a**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	PARK WATER COMPANY	75		
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	75		

**SCHEDULE A-19**  
**Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance End of Year (b)
16		
17		
18		
19	NONE	
20		
21		
22		
23		
24	Total	



**SCHEDULE A-20**  
**Account 270 - Capital Surplus (For use by Corporations only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	5,862,976
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	5,862,976

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

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	16,877,751
13		CREDITS	
14	400	Credit balance transferred from income account	2,059,067
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	2,059,067
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	0
26		Balance end of year	18,936,818

**SCHEDULE A-22**

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	NONE
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	
14	Balance end of year	NONE

**SCHEDULE A-23**

**Account 205 - Undistributed Profits  
of Proprietorship or Partnership  
(The use of this account is optional)**

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	
16	CREDITS	
17	Net income for year	NONE
18	Other credits (detail)	
19		
20	Total credits	
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	
28	Balance end of year	NONE

**SCHEDULE A-24**  
**Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1										
2										
3	NONE									
4										
5										
6										
7										
8	Totals									

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9	<b>NONE</b>				
10					
11					
12					
13		Totals	0	0	

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15								
16								
17	<b>NONE</b>							
18								
19								
20								
21				Totals				

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23					
24	<b>NONE</b>				
25					
26			Totals		

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4	<b>NONE</b>						
5							
6							
7							
8							
9	Totals						

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10					
11					
12	<b>NONE</b>				
13					
14	Totals				

**SCHEDULE A-30**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance End of Year (c)
15	ACCRUED PAID TIME OFF	142,943
16	FRANCHISE FEE	139,911
17	ACCRUED PAYROLL	39,550
18	ACCRUED CATASTROPHIC ILLNESS	33,048
19	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	272,056
20	CALIFORNIA PUC SURCHARGE	49,416
21	POST RETIREMENT BENEFITS OTHER THAN PENSION	66,355
22	MISCELLANEOUS	890
23		
24		
25		
26		
27	Total	744,169

**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be show separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	129,693	129,693	263,527	256,988		136,232	136,232
2	State corporation franchise tax			218,676	218,676			
3	State unemployment insurance tax	6		6,035	6,041			
4	Other state and local taxes	3,774		7,075	5,245		5,604	
5	Federal unemployment insurance tax	3		2,164	2,167			
6	Fed. ins. contr. act (old age retire.)	1,527		158,503	157,473		2,557	
7	Other federal taxes	0	0	0	0			
8	Federal income taxes	0	0	1,115,092	1,115,092			
9								
10								
11								
12								
13								
14	Totals	135,003	129,693	1,771,072	1,761,682	0	144,393	136,232

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	7,362,235.00
2	Additions during year	XXXXXXXXXXXX	2,335,752.00
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXX	9,697,987.00
4	Charges during year	XXXXXXXXXXXX	XXXXXXXXXXXX
5	<b>Refunds</b>	XXXXXXXXXXXX	XXXXXXXXXXXX
6	Percentage of revenue basis	1,096.00	XXXXXXXXXXXX
7	Proportionate cost basis	232,591.00	XXXXXXXXXXXX
8	Present worth basis	XXXXXXXXXXXX	XXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXX	233,687.00
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>	XXXXXXXXXXXX	XXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXX	XXXXXXXXXXXX
12	Due to present worth discount	XXXXXXXXXXXX	XXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXX	0.00
14	<b>Securities Exchanged for Contracts (enter detail below)</b>	XXXXXXXXXXXX	XXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXX	233,687.00
16	Balance end of year	XXXXXXXXXXXX	9,464,300.00

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				





**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Instructions for Preparation of Schedule of Contributions in Aid of Construction

<sup>1</sup> The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

<sup>2</sup> 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.

<sup>3</sup> That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	1,497,921	1,477,782	20,139	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
3	Contributions received during year	187,529	187,529		XXXXXX XX	XXXXXX XX
4	Other credits*	0				
5	Total credits	187,529	187,529	0	0	0
6	Deduct: Debits to account during year	0	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
7	Depreciation charges for year	106,007	106,007	XXXXXX XX	XXXXXX XX	XXXXXX XX
8	Nondepreciable donated property retired	0	XXXXXX XX		XXXXXX XX	XXXXXX XX
9	Other debits*	0				
10	Total debits	106,007	106,007	0	0	0
11	Balance end of year	1,579,443	1,559,304	20,139	0	0

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

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3	601.1	Commercial sales	12,912,915	10,637,390	2,275,525
4	601.2	Industrial sales	3,379	2,869	510
5	601.3	Sales to public authorities	588,560	507,100	81,460
6		Sub-total	13,504,854	11,147,359	2,357,495
7	602	Unmetered sales to general customers			0
8	602.1	Commercial sales			0
9	602.2	Industrial sales			0
10	602.3	Sales to public authorities			0
11		Sub-total	0	0	0
12	603	Sales to irrigation customers			0
13	603.1	Metered sales	439,771	325,685	114,086
14	603.2	Unmetered sales			0
15		Sub-total	439,771	325,685	114,086
16	604	Private fire protection service	88,890	65,853	23,037
17	605	Public fire protection service			0
18	606	Sales to other water utilities for resale			0
19	607	Sales to governmental agencies by contracts			0
20	608	Interdepartmental sales			0
21	609	Other sales or service	(504,059)	590,140	(1,094,199)
22		Sub-total	(415,169)	655,993	(1,071,162)
23		Total water service revenues	13,529,456	12,129,037	1,400,419
24		<b>II. OTHER WATER REVENUES</b>			0
25	611	Miscellaneous service revenues	30,289	25,590	4,699
26	612	Rent from water property			0
27	613	Interdepartmental rents			0
28	614	Other water revenues	4,365	13,928	(9,563)
29		Total other water revenues	34,654	39,518	(4,864)
30	501	Total operating revenues	13,564,110	12,168,555	1,395,555

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Regulatory balancing account	(508,841)
33	Other water sales	4,365
34		
35	Operations within incorporated territory	
36	City or town of APPLE VALLEY	13,961,678
37	City or town of VICTORVILLE	106,908
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43	Total	13,564,110
44		

<sup>1</sup> Should be segregated to operating districts.

**SCHEDULE B-2**

**Account 502 - Operating Expenses - Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		12,351	11,233	1,118
4	701	Operation supervision, labor and expenses			C			0
5	702	Operation labor and expenses	A	B				0
6	703	Miscellaneous expenses	A			851,630	638,564	213,066
7	704	Purchased water	A	B	C			0
8		Maintenance						0
9	706	Maintenance supervision and engineering	A	B				0
10	706	Maintenance of structures and facilities			C			0
11	707	Maintenance of structures and improvements	A	B				0
12	708	Maintenance of collect and impound reservoirs	A					0
13	708	Maintenance of source of supply facilities		B				0
14	709	Maintenance of lake, river and other intakes	A					0
15	710	Maintenance of springs and tunnels	A					0
16	711	Maintenance of wells	A			2,598	621	1,977
17	712	Maintenance of supply mains	A					0
18	713	Maintenance of other source of supply plant	A	B		61		61
19		Total source of supply expense				866,640	650,418	216,222
20		II. PUMPING EXPENSES						0
21		Operation						0
22	721	Operation supervision and engineering	A	B				0
23	721	Operation supervision labor and expense			C			0
24	722	Power production labor and expense	A					0
25	722	Power production labor, expenses and fuel		B				0
26	723	Fuel for power production	A					0
27	724	Pumping labor and expenses	A	B		117,623	129,613	(11,990)
28	725	Miscellaneous expenses	A			84,313	81,500	2,813
29	726	Fuel or power purchased for pumping	A	B	C	1,165,661	1,158,452	7,209
30		Maintenance						0
31	729	Maintenance supervision and engineering	A	B				0
32	729	Maintenance of structures and equipment			C			0
33	730	Maintenance of structures and improvements	A	B		31,957	49,038	(17,081)
34	731	Maintenance of power production equipment	A	B				0
35	732	Maintenance of pumping equipment	A	B		151,778	98,585	53,193
36	733	Maintenance of other pumping plant	A	B				0
37		Total pumping expenses				1,551,332	1,517,188	34,144

**SCHEDULE B-2**

**Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B				
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			178,552	90,438	88,114
6	743	Miscellaneous expenses	A	B		437	139	298
7	744	Chemicals and filtering materials	A	B		17,783	19,909	(2,126)
8		Maintenance						0
9	746	Maintenance supervision and engineering	A	B				0
10	746	Maintenance of structures and equipment			C			0
11	747	Maintenance of structures and improvements	A	B		44	149	(105)
12	748	Maintenance of water treatment equipment	A	B		28,850	10,802	18,048
13		Total water treatment expenses				225,666	121,437	104,229
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B		83,057	82,987	70
17	751	Operation supervision, labor and expenses			C			0
18	752	Storage facilities expenses	A			17,517	25,652	(8,135)
19	752	Operation labor and expenses		B				0
20	753	Transmission and distribution lines expenses	A			120,964	121,124	(160)
21	754	Meter expenses	A			19,526	19,489	37
22	755	Customer installations expenses	A			83,859	71,861	11,998
23	756	Miscellaneous expenses	A			31,293	31,221	72
24		Maintenance						0
25	758	Maintenance supervision and engineering	A	B				0
26	758	Maintenance of structures and plant			C			0
27	759	Maintenance of structures and improvements	A	B				0
28	760	Maintenance of reservoirs and tanks	A	B		407	103	304
29	761	Maintenance of trans. and distribution mains	A			324,813	306,287	18,526
30	761	Maintenance of mains		B				0
31	762	Maintenance of fire mains	A				0	0
32	763	Maintenance of services	A			74,720	63,298	11,422
33	763	Maintenance of other trans. and distribution plant		B				0
34	764	Maintenance of meters	A			35,937	18,905	17,032
35	765	Maintenance of hydrants	A			29,120	28,258	862
36	766	Maintenance of miscellaneous plant	A			11,230	5,846	5,384
37		Total transmission and distribution expenses				832,443	775,031	57,412

**SCHEDULE B-2**

**Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Concluded)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		50,001	48,770	1,231
4	771	Superv., meter read., other customer acct expenses			C			0
5	772	Meter reading expenses	A	B		61,826	65,791	(3,965)
6	773	Customer records and collection expenses	A			304,380	289,561	14,819
7	773	Customer records and accounts expenses		B				0
8	774	Miscellaneous customer accounts expenses	A			5,895	2,464	3,431
9	775	Uncollectible accounts	A	B	C	35,494	30,177	5,317
10		Total customer account expenses				457,596	436,763	20,833
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B				
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A			28,395	22,281	6,114
16	783	Advertising expenses	A					0
17	784	Miscellaneous sales expenses	A					0
18	785	Merchandising, jobbing and contract work	A					0
19		Total sales expenses				28,395	22,281	6,114
20		VII. ADMIN. AND GENERAL EXPENSES						0
21		Operation						0
22	791	Administrative and general salaries	A	B	C	506,665	469,360	37,305
23	792	Office supplies and other expenses	A	B	C	256,325	209,684	46,641
24	793	Property insurance	A			10,737	6,247	4,490
25	793	Property insurance, injuries and damages		B	C			0
26	794	Injuries and damages	A			584,659	542,951	41,708
27	795	Employees' pensions and benefits	A	B	C	947,235	798,210	149,025
28	796	Franchise requirements	A	B	C	139,891	114,411	25,480
29	797	Regulatory commission expenses	A	B	C	48,314	90,709	(42,395)
30	798	Outside services employed	A			274,073	312,535	(38,462)
31	798	Miscellaneous other general expenses		B				0
32	798	Miscellaneous other general operation expenses			C			0
33	799	Miscellaneous general expenses	A			27,464	30,859	(3,395)
34		Main Office Allocation				1,404,393	1,200,492	203,901
35	805	Maintenance of general plant	A	B	C	186,150	143,482	42,668
36		Total administrative and general expenses				4,385,906	3,918,940	466,966
37		VIII. MISCELLANEOUS						0
38	811	Rents	A	B	C	1,300	1,300	0
39	812	Administrative expenses transferred - Cr.	A	B	C	(311,271)	(214,509)	(96,762)
40	813	Clearing expense	A	B	C	391,709	345,525	46,184
41		Total miscellaneous				81,738	132,316	(50,578)
42		Total operating expenses				8,429,716	7,574,374	855,342

**SCHEDULE B-3**  
**Account 506 - Property Losses Chargeable to Operations**

Line No.	Description (a)	Amount
1		
2		
3		
4	<b>NONE</b>	
5		
6		
7		
8	<b>Total</b>	

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.  
 4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)					Capitalized (Omit Account) (f)
		Total Taxes Charged During Year (b)	Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 143) (e)		
9	Taxes on real and personal property	263,527	263,527				
10	State corp. franchise tax	218,676	218,676				
11	State unemployment insurance tax	6,035	5,685		116		234
12	Other state and local taxes	7,075	7,075				
13	Federal unemployment insurance tax	2,164	1,929		78		157
14	Federal insurance contributions act	158,503	140,743		5,762		11,997
15	Other federal taxes	0	0				
16	Federal income tax	1,115,092	1,115,092				
17							
18							
19							
20							
21							
22	<b>Totals</b>	<b>1,771,072</b>	<b>1,752,727</b>	<b>0</b>	<b>5,956</b>		<b>12,388</b>

## SCHEDULE B-5

### Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal Income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members

3. Show taxable year if other than calendar year from-----to-----

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7.....	
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	NOT AVAILABLE AT THIS TIME	
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income.....	
31	Computation of tax:	
32		
33		
34		
35	Tax per return	

**SCHEDULE B-6**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2				
3	<b>NONE</b>			
4				
5	Totals			

**SCHEDULE B-7**  
**Account 526 - Miscellaneous Nonoperating Revenue**

Line No.	Description (a)	Amount (b)
6	NEXTEL LEASE PAYMENTS	9,563
7	SPLIT DOLLAR LIFE INSURANCE	2,432
8		
9		
10		
11		
12		
13	Totals	11,995

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

Line No.	Description (a)	Amount (b)
14	APPLE VALLEY RESOURCES ACQUIS.-AMORTIZATION	(810)
15	AMORTIZATION OF ORGANIZATION COSTS	(6,774)
16	AMORTIZATION OF LEASED WATER RIGHTS	(1,714)
17		
18	Total	(9,298)

**SCHEDULE B-9**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
19	CUSTOMER DEPOSITS	7,372
20		
21		
22	Total	7,372

**SCHEDULE B-10**  
**Account 538 - Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
23	WATER ASSOCIATION DUES	944
24	MISCELLANEOUS DONATIONS	12,439
25	PROPERTY TAX AMORTIZATION	2,852
26		
27	Total	16,235



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

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership	
Line No.		
1	1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?
2		
3	Answer (Yes or No)	YES
4	2	Name of each organization or person that was a party to such a contract or agreement
5		APPLE VALLEY RANCHOS WATER & PARK WATER COMPANY
6	3	Date of original contract or agreement. 5/21/1987
7	4	Date of each supplement or agreement.
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.
9		
10		
11	5	Amount of compensation paid during the year for supervision or management 2,202,669
12	6	To whom paid
13	7	Nature of payment (salary, traveling expenses, etc.)
14	8	Amounts paid for each class of service
15		
16	9	Base for determination of such amounts DIRECT CHARGE FOR IDENTIFIABLE COSTS PLUS PERCENTAGE
17		ALLOCATION FOR OTHER COSTS BY PARK WATER COMPANY
18	10	Distribution of payments:
19	(a)	Charged to operating expenses 2,181,194
20	(b)	Charged to capital accounts 21,475
21	(c)	Charged to other accounts
22		Total 2,202,669
23	11	Distribution of charges to operating expenses by primary accounts.
24		Number and Title of Account
25		SEE ATTACHED PAGE
26		
27		
28		Total
29	12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? PARK WATER IS SOLE SHAREHOLDER OF APPLE VALLEY STOCK
30		

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

ACCT. NO.	DESCRIPTION	AMOUNT
103	CAPITAL	21,475
507	PAYROLL TAXES	11,322
701	SOURCE OF SUPPLY OPERATIONS	12,351
721	PUMPING-OPERATIONS	0
751	T&D OPERATIONS	19,125
773	CUSTOMER RECORDS & COLLECTIONS	27,657
791	A&G SALARIES	89,974
792	A&G OFFICE EXPENSE	31,638
793	INJURIES & DAMAGES	408,372
795	EMPLOYEE PENSION & BENEFITS	70,467
798	OUTSIDE SERVICES	101,246
799	OTHER A&G	4,597
	MAIN OFFICE ALLOCATION	1,391,139
903	TRANSPORTATION CLEARINGS	7,482
906	TOOLS	5,824
	TOTAL	2,202,669

### SCHEDULE C-2

#### Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NOT APPLICABLE		
4			
5			
6	Total		

### SCHEDULE C-3

#### Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply		
8	Employees - Pumping	4.00	226,574
9	Employees - Water treatment	1.00	55,644
10	Employees - Transmission and distribution	14.00	793,010
11	Employees - Customer account	4.00	226,574
12	Employees - Sales		
13	Employees - Administrative		
14	General officers	1.00	111,027
15	General office	11.00	623,079
16	Totals	35.00	2,035,908

### SCHEDULE C-4

#### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17	Jan. - Apr.	2				2			3	2,656
18	May - Aug.	2				2			3	1,490
19	Sept. - Dec.						1	725	9	5,866
20	Totals	4				4	1	725	15	10,012

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents

**SCHEDULE C-5  
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	
2	
3	NONE
4	
5	

**SCHEDULE C-6  
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

6	
7	
8	NONE
9	
10	
11	

**SCHEDULE C-7  
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

12	
13	
14	
15	NONE
16	
17	

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7	PLEASE SEE LIST ON PAGE 40a.								
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									

**Purchased Water for Resale**

16	Purchased from	NONE	
17	Annual quantities purchased		(Unit chosen) <sup>2</sup>
18			
19			

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

<sup>1</sup> Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs	NONE		
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs	NONE		
25	Concrete			
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	9	8,625,000 Gals	
31	Concrete			
32	Totals	9	8,625,000 Gals	

SCHEDULE D-1

Sources of Supply and Water Developed- WELLS

APPLE VALLEY RANCHOS WATER CO. 2004					
Well No.	Location	Casing Dimension	Depth to Water	Gallons Per Minute	Annual Production 100 Cu. Ft.
4	Ptn SW 1/4, NW 1/4, Sec 27	20"	173'	1,127	25,632
7	Ptn NW 1/4, Sec 34, T6N R4W	14"	60'	259	12,249
9	Lot 262, Tract 5883	14"	235'	884	345,636
10R	Lot 10, Tract 5205	10"	169'	467	144,931
11R	Lot 971, Tract 6115	18"	218'	1,885	815,441
12	Ptn NE 1/4, SW 1/4, Sec 30	16"	99'	982	317,523
16	Ptn SE 1/4, Sec 30, T5N R3W	16"	61'	1,139	267,993
17	Ptn SW 1/4, Sec 13, T5N R4W	16"	52'	552	101,352
18	Lot 360, Tract 5704	16"	55'	976	436,695
19	Lot 1059, Tract 6257	16"	191'	750	37,711
20	Ptn SW 1/4, Sec 13, T5N R4W	16"	79'	729	155,813
21	Ptn NW 1/4, Sec 28, T5N R3W	20"	173'	1,524	374,672
22	Ptn NE 1/4, SW 1/4, Sec 28	20"	194'	1,655	769,397
23	Lot 335, Tract 4053	20"	120'	430	183,547
24	Ptn NW 1/4, NE 1/4, Sec 4	14"	198'	837	432,377
25	18555 Tuscola, T5N, R4W, Sec 13	16"	58'	496	198,257
26	18588 Seneca, T5N, R4W, Sec 13	20"	99'	1,607	733,815
28	Riverside Drive	18"	46'	806	281,048
29	19237 Yucca Loma	20"	77'	2,158	1,029,018
30	11401 Apple Valley Rd.	14"	100'	908	144,818
31	Apple Valley Rd.	14"	70'	0	43,316
32	19382 Del Oro Road	10"	74'	411	162,012
3	Agricultural Well	18"	63'	1,000	0
4	Agricultural Well	18"	82'	811	565,580
5	Agricultural Well	18"	85'	2,760	1,940,184
TOTALS				25,153	9,519,017

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

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

Line No.	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1 Ditch								
2 Flume	NONE							
3 Lined conduit								
4								
5 Totals								

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

Line No.	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6 Ditch								
7 Flume								
8 Lined 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 Ductile Iron								423	3321
12 Cast Iron (cement lined)									
13 Gravity Irrig.									
14 PVC DR 25									
15 Riveted steel									
16 Standard screw									
17 Screw or welded casing									
18 Cement - asbestos						169		46,590	42,218
19 Welded steel	1,150	2,900	19,793		18,406	254,952	20,651	260,194	140,023
20 PVC CL 200			4,409			2,853		165,823	59,198
21 PVC CL 150			2,800		2,020	13,208		173,621	294,935
22 Totals	1,150	2,900	27,002		20,426	271,182	20,651	646,651	539,695

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

Line No.	Other Sizes (Specify Sizes)								Totals All Sizes
	10	12	14	16	18	20	24	30	
23 Ductile Iron		16,171	3,231	13,689		842			37,677
24 Cast Iron (cement lined)									
25 Gravity Irrig.		5,590					3,785	1,780	11,155
26 PVC DR 25				16,580	5,387				21,967
27 Riveted steel									
28 Standard screw									
29 Screw or welded casing									
30 Cement - asbestos	3,662	83,348	24,169	7,420					207,576
31 Welded steel		153,767	6,785						878,621
32 PVC CL 200	160	36,285	69			2,286			271,083
33 PVC CL 150	1,437	207,665	25,736	4,176	33				725,631
34 Totals	5,259	502,826	59,990	41,865	5,420	3,128	3,785	1,780	2,153,710

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	15,892	16,727		
Industrial	2	2		
Public authorities	45	41		
Irrigation	65	68		
Other (specify)	1	6		
Subtotal	16,005	16,844		
Private fire connections	95	98		
Public fire hydrants	2,014	2,091		
<b>Total</b>	<b>18,114</b>	<b>19,033</b>		

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

Size	Meters	Services
5/8 x 3/4-in.	14,910	xxxxxxxxxxxxxxxxxxxx
3/4-in.	582	
1-in.	1,287	
1-1/2-in.	145	
2-in.	138	
3-in.	79	
4-in.	44	
6-in.	64	
8-in.	24	
10- & 12-in.	3	
<b>Total</b>	<b>17,276</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 . . .	<u>2,329</u>
2. Used, before repair . . . . .	<u>          </u>
3. Used, after repair . . . . .	<u>2</u>
4. Found fast, requiring billing adjustment . . . . .	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	<u>16,206</u>
2. More than 10, but less than 15 years . . . . .	<u>1,050</u>
3. More than 15 years . . . . .	<u>20</u>





**SCHEDULE D-8  
Status With State Board of Public Health**

- |   |   |           |   |  |                      |     |  |  |     |
|---|---|-----------|---|--|----------------------|-----|--|--|-----|
| 1 | Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? |           |   |  |                      |     |  |  | NO  |
| 2 | Are you having routine laboratory tests made of water served to your consumers?                                     |           |   | YES  |                      |     |  |  |     |
| 3 | Do you have a permit from the State Board of Public Health for operation of your water system?                      |           |   | YES  |                      |     |  |  |     |
| 4 | Date of permit:   | 1/14/1957 | 5 | If permit is "temporary", what is the expiration date? |                      | N/A |  |  |     |
| 6 | If you do not hold a permit, has an application been made for such permit?  |           |   | 7  | If so, on what date? |     |  |  | N/A |

**SCHEDULE D-9  
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

**MONEY PAID TO SICC, INC.**

Various Coatings	6,947
Graffiti Removal	<u>107</u>
	7,054

SICC, INC. AND APPLE VALLEY RANCHOS WATER COMPANY ARE  
SUBSIDIARIES OF PARK WATER COMPANY.

**SCHEDULE E-1**  
**Balancing & Memorandum Accounts**

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Bal. Acct.-Domestic	See footnote A,B	(146,876)			(2,138)			(149,014)
2	2001 Bal. Acct.-Irrigation	See footnote A,B	(248,131)			(3,611)			(251,742)
3	2003 Memo Acct.-Domestic	See footnote C	(171,544)		85,627	(1,250)			(87,167)
4	2003 Memo Acct.-Irrigation	See footnote C	(34,191)		16,138	(263)			(18,316)
5	2004 Memo Acct.-Domestic	See footnote A,C	0		(96,879)	(672)			(97,551)
6	2004 Memo Acct.-Irrigation	See footnote A,C	0		(7,511)	28			(7,483)
7	Water Quality Memo Acct.	W-4094	24,217						24,217
8									

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Footnotes to Schedule E-1

A: Approval of these accounts are pending.

B: A Memorandum to the Commission entitled, "Procedures For Maintaining Balancing Accounts for Water Utilities", dated May 31, 1983, authorized these accounts.

C: Decision No. 03-06-072 dated June 19, 2003.

**DECLARATION**

**Before Signing, Please Check to See That All Schedules Have Been Completed**

I, the undersigned officer

of **APPLE VALLEY RANCHOS WATER COMPANY**

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including January 1, 2004 to and including December 31, 2004.

SIGNED *Jack S. Clarke*

Title **VICE PRESIDENT AND GENERAL MANAGER**

Date *MAR. 31, 2005*

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