

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

NAME OF UTILITY ERSKINE CREEK WATER CO., INC. PHONE (760) 379-8309

PERSON RESPONSIBLE FOR THIS REPORT GILBERT ANSOLABEHRE, CPA  
(Prepared from Information in the 2002 Annual Report)

	<u>1/1/02</u>	<u>12/31/02</u>	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	<u>9085</u>	<u>9085</u>	<u>9085</u>
3 Depreciable Plant			
4     Gross Plant in Service	<u>858181</u>	<u>860134</u>	<u>859158</u>
5 Less: Accumulated Depreciation	<u>351344</u>	<u>362446</u>	<u>356895</u>
6     Net Water Plant in Service	<u>506837</u>	<u>497688</u>	<u>502263</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	<u>1550</u>	<u>1550</u>	<u>1550</u>
10 Less: Advances for Construction	<u>( 169256 )</u>	<u>( 169256 )</u>	<u>( 169256 )</u>
11 Less: Contribution in Aid of Construction	<u>( 29426 )</u>	<u>( 28394 )</u>	<u>( 28910 )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(        )</u>	<u>(        )</u>	<u>(        )</u>
13     Net Plant Investment	<u>318790</u>	<u>310673</u>	<u>314732</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	<u>26700</u>	<u>26700</u>	<u>26700</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>164427</u>	<u>164427</u>	<u>164427</u>
17 Retained Earnings	<u>30559</u>	<u>26324</u>	<u>28442</u>
18     Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22     Total Capitalization (Lines 18 through 21)	<u>221686</u>	<u>217451</u>	<u>219569</u>

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2002

NAME OF UTILITY ERSKINE CREEK WATER CO. PHONE (760) 379-8309

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	
24 Fire Protection Revenue	<u>1196</u>
25 Irrigation Revenue	
26 Metered Water Revenue	<u>349184</u>
27 Total Operating Revenue	<u>350380</u>
28 <u>Operating Expenses</u>	<u>327040</u>
29 Depreciation Expense (Composite Rate _____)	<u>10070</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>8059</u>
32 Taxes Other Than Income Taxes	<u>8687</u>
33 Total Operating Revenue Deduction Before Taxes	<u>353856</u>
34 California Corp. Franchise Tax	<u>800</u>
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	
37 Net Operating Income (Loss) - California Water Operations	<u>(4276)</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>6051</u>
39 Income Available for Fixed Charges	
40 Interest Expense	<u>6010</u>
41 Net Income (Loss) Before Dividends	<u>(4235)</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>(4235)</u>
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	<u>127005</u>
46 Purchased Water	
47 Power	<u>51326</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Annual Average		
		Jan. 1	Dec. 31	Average
48 Metered Service Connections		<u>1187</u>	<u>1185</u>	<u>1186</u>
49 Flat Rate Service Connections				
50 Total Active Service Connections		<u>1187</u>	<u>1185</u>	<u>1186</u>

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

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

1. Current Fiscal Agent:

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

2. Former Fiscal Agent:

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

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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	869219	867266
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		869219	867266
7	106	Accumulated depreciation of water plant	6	362446	351344
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		506773	515922
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash			7318
20	132	Special accounts			
21	141	Accounts receivable - customers		30911	28223
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		1550	1550
25	174	Other current assets	7	800	745
26		Total current and accrued assets		33261	37836
27	180	Deferred charges	8		
28		Total assets and deferred charges		540034	553758

**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	26700	26700
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	164427	164427
5	215	Retained earnings	10	26324	30559
6		Total corporate capital and retained earnings		217451	221686
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11		
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		29607	28548
16	232	Short term notes payable		79621	92104
17	233	Customer deposits		11958	10569
18	235	Payables to associated companies	12		
19	236	Accrued taxes		3747	2169
20	237	Accrued interest			
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		124933	133390
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	169256	169256
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		169256	169256
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	28394	29426
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		28394	29426
34		Total liabilities and other credits		540034	553758

**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					
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXX		
6		Total utility plant					

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	9085				9085
4		Total non-depreciable plant	9085				9085
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	4675				4675
7	307	Wells	95667				95667
8	317	Other water source plant	51718				51718
9	311	Pumping equipment	301				301
10	320	Water treatment plant	26770				26770
11	330	Reservoirs, tanks and sandpipes	508308				508308
12	331	Water mains	63721				63721
13	333	Services and meter installations	59937				59937
14	334	Meters	8290				8290
15	335	Hydrants	3662				3662
16	339	Other equipment	12193	1953			14146
17	340	Office furniture and equipment					
18	341	Transportation equipment	22939				22939
19		Total depreciable plant	858181	1953			860134
20		Total water plant in service	867266	1953			870119

\* 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				
5				
6				
7				
8				
9				
10	Total			

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

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



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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	351344		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	10070		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)	1032		
8	Total Credits	11102		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	362446		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	CREDIT TO ACCT. # 271			
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	[ ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ ]		
35	(c) Both straight line and liberalized	[ ]		

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells					
3	317	Other water source plant					
4	311	Pumping equipment					
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes					
7	331	Water mains					
8	333	Services and meter installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other equipment					
12	340	Office furniture and equipment					
13	341	Transportation equipment					
14		Total					

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

**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 unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undeposited amounts applicable to issues which were redeemed in prior years.

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									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
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	1953	500	100	267	26700		NONE
2								
3								
4								
5								
6							Total	

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

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	NICHOLAS SILICZ	267		
2				
3				
4				
5				
6				
7	Total number of shares	267	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	CONTRIBUTED CAPITAL	164427
2		
3		
4	Total	164427

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	30559
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	4235
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14		
15	Total debits	4235
	Balance end of year	26324

**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		
7	Total credits	
8	<b>DEBITS</b>	
9	Net losses	
10	Withdrawals during year	
11	Other debits (detail)	
12		
	Total debits	
	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										
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					
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					
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1		
2		
3		
4		
5	als	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		
2	Additions during year	XXXXXXXXXXXXXXXXXX	169256
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds		XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction		XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		XXXXXXXXXXXXXXXXXX
16	Balance end of year	XXXXXXXXXXXXXXXXXX	169256

**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				
2				
3				
4				
5	Totals			



**SCHEDULE A-17**

**Account No. 271 - Contributions In Aid of Construction**

**Instructions for Preparation of Schedule of Contributions In Aid of Construction**

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property In Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property In Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	29426	29426			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	1032	1032			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	1032	1032			
11	Balance end of year	28394	28394			

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



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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease In [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	1196	875	321
12		Sub-total	1196	875	321
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	225323	210792	14531
16		470.2 Commercial and multi-residential	36499	36200	299
17		470.3 Large water users	68930	77083	(8153)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	18432	19029	(597)
20		Sub-total	349184	343104	6080
21		Total water service revenues	350380	343979	6401
22	480	Other water revenue			
23		Total operating revenues	350380	343979	6401

**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	51326	35814	15512
5	618	Other volume related expenses	264	965	(701)
6		Total volume related expenses	51590	36779	14811
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	48473	49790	(1317)
9	640	Materials	13611	19792	(6181)
10	650	Contract work	17379	31875	(14496)
11	660	Transportation expenses	42611	36625	5986
12	664	Other plant maintenance expenses	280	313	(33)
13		Total non-volume related expenses	122354	138395	(16041)
14		Total plant operation and maintenance exp.	173944	175174	(1230)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	34497	29598	4899
17	671	Management salaries	44035	40972	3063
18	674	Employee pensions and benefits	19790	15319	4471
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	20604	19532	1072
21	681	Office supplies and expenses	14179	17367	(3188)
22	682	Professional services	1145	5375	(4230)
23	684	Insurance	10984	13786	(2802)
24	688	Regulatory commission expense	924	10731	(9807)
25	689	General expenses	6938	11708	(4770)
26		Total administrative and general expenses	153096	164388	(11292)
27	800	Expenses capitalized			
28		-Net administrative and general expense	153096	164388	(11292)
29		Total operating expenses	327040	339562	(12522)

**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	8059	8059	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	454	454	
4	Other state and local taxes	30	30	
5	Federal unemployment insurance tax	227	227	
6	Federal insurance contributions act	7976	7976	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	17546	17546	

**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	(4235)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	CONTRIBUTIONS	1353
5	DEPRECIATION ACCELERATED	(6555)
6	EXPENSES RECORDED IN PRIOR YEARS PAYABLE TO STOCKHOLDER	
7	PAID TO STOCKHOLDER IN 2002	(8660)
8		
9		
10	Federal tax net income	(18097)
11	Computation of tax:	0
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	LATE CHARGES	6027	
2	INTEREST INCOME	24	
3			
4			
5	Total	6051	

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

Line No.	Description (a)	Amount (b)
1	NICK SILICZ NOTE	6010
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	6010

**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		48473		48473
2	670	Office salaries		34497		34497
3	671	Management salaries		44035		44035
4						
5						
6		Total		127005		127005

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

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3								
4								
5								
6								
7	Total							

**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 and/or management of its own affairs during the year? Answer: (Yes or No)	
2	2. Name of each organization or person that was a party to such a contract or agreement.	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	3. Date of original contract or agreement.	
5	4. Date of each supplement or agreement.	
6	5. Amount of compensation paid during the year for supervision or management . . . . \$	
7	6. To whom paid	
8	7. Nature of payment (salary, traveling expenses, etc.).	
9	8. Amounts paid for each class of service.	
10		
11	9. Basis for determination of such amounts	
12		
13		
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	\$
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	\$
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-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	1031	1029		
Commercial and Multi-residential	73	73		
Large water users Industrial	2	2		
Public authorities Schools	2	2		
Irrigation Landscape Parks	6	6		
Other (specify) Water Sold	1	1		
Subtotal	1115	1113		
Private fire connections	5	5		
Public fire hydrants	67	67		
Total	1187	1185		

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

Size	Meters	Services
5/8 x 3/4 - in	1029	xxxxxxxxxxxx
3/4 - in	13	
1 - in	25	
1 1/2 - in	31	
2 - in	12	
4 - in	1	
6 - in	2	
- in		
Other		
Total	1113	

**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 . . . . .	25
2. Used, before repair . . . . .	10
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 . . . . .	
2. More than 10, but less than 15 years . . . . .	
3. More than 15 years . . . . .	

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

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	31323	31323	31323	31323	31323	31323	31323	219261	
Commercial and Multi-residential	50179	50179	209918	209919	530630	530630	303105	1884560	
Large water users Industrial	1373		700	721	1508	1509	1435	7246	
Public authorities Schools	44098	38621	204852	171714	627562	731442	1037685	2855974	
Irrigation Landscape Parks	35100	83110	11090	116545	275365	304935	479772	1305917	
Other (specify) Water Sold	109460	143280	139800	169680	257320	288740	332130	1440410	
Total									
Classification of Service	During Current Year						Subtotal	Total	Prior Year
	August	September	October	November	December				
Single-family residential	2662498	2662498	2662500	2662500	2662498	13312494	13531756	12456490	
Commercial and Multi-residential	498269	498269	407843	407843	303105	2115509	4000069	4000072	
Large water users Industrial	1435	6302	6302	2009	2009	18057	25308	29467	
Public authorities Schools	886509	1199710	751176	1281127	181824	4300346	7156320	7240769	
Irrigation Landscape Parks	517225	639985	407052	214968	202453	1981683	3287600	3559990	
Other (specify) Water Sold	366710	367020	277710	211650	181770	1399860	2840270	3092560	
Total							30841317	30379348	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or million of liters-days.

Total acres irrigated 0

Total population served 2500





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**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 GPM. (Unit) 2	Annual Quantities Pumped MG. (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water			
6	#1	HWY 178	1	16"	20	1500		
7	#2	HWY 178	2	16"	20	500		
8	#3	HWY 178	3	12"	14	1150	227237522	YTD PROD.
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						(Unit chosen) 1	
17	Annual Quantities purchased							
18								
19								
* 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.								

**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 STEEL	3	189000	(1) 25000 (1) 50000 (1) 114000
12	Concrete			
13	Totals	3	189000	

**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	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	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					5950	12225		13825	1500
19	Welded steel			250		1825	20400	4825	9070	
20	Wood									
21	Other (specify)			250		7775	32625	4825	22845	1500
22	Totals									

**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								33500
31	Welded steel								36320
32	Wood								3700
33	Other (specify) PVC	3700							
34	Totals	3700							73520