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**CLASS B and C
WATER UTILITIES**

U# _____

**2003
ANNUAL REPORT
OF**

YOSEMITE SPRING PARK UTILITY COMPANY, INC.

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

30250-B YOSEMITE SRINGS PARKWAY

COARSEGOLD, CA 93614

(OFFICIAL MAILING ADDRESS)

ZIP

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

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

Please follow the 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
2003

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc.

PHONE (559) 658-7451

PERSON RESPONSIBLE FOR THIS REPORT Kenneth Harrington, Manager

(Prepared from Information in the 2003 Annual Report)

	1/1/2003	12/31/2003	Average
BALANCE SHEET DATA			
1 Intangible Plant	-	-	-
2 Land and Land Rights	73,022	73,022	73,022
3 Depreciable Plant	4,344,921	4,503,661	4,424,291
4 Gross Plant in Service	4,417,943	4,576,683	4,497,313
5 Less: Accumulated Depreciation	2,458,981	2,655,710	2,557,346
6 Net Water Plant in Service	1,958,962	1,920,973	1,939,968
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	-	-	-
9 Materials and Supplies	34,468	34,468	34,468
10 Less: Advances for Construction	-	-	-
11 Less: Contribution in Aid of Construction	-	-	-
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	1,993,430	1,904,763	1,974,436
CAPITALIZATION			
14 Common Stock	80,000	80,000	80,000
15 Proprietary Capital (Individual or Partnership)	4,082,675	4,082,675	4,082,675
16 Paid-in Capital	(1,874,588)	(1,978,965)	(1,926,777)
17 Retained Earnings	2,288,087	2,183,710	2,235,899
18 Common Stock and Equity (Lines 14 through 17)	-	-	-
19 Preferred Stock	2,819	-	1,410
20 Long-Term Debt	-	-	-
21 Notes Payable	2,290,906	2,183,710	2,315,899
22 Total Capitalization (Lines 18 through 21)	-	-	-

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

NAME OF UTILITY Yosemite Spring Park Utility Co PHONE (559) 658-7451

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	1,102,048
27 Total Operating Revenue	1,102,048
28 <u>Operating Expenses</u>	977,686
29 Depreciation Expense (Composite Rate <u>4.199%</u>)	196,729
30 Amortization and Property Losses	-
31 Property Taxes	23,527
32 Taxes Other Than Income Taxes	30,932
33 Total Operating Revenue Deduction Before Taxes	2,330,922
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	1,229,674
37 Net Operating Income (Loss) - California Water Operations	(127,626)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39 Income Available for Fixed Charges	_____
40 Interest Expense	_____
41 Net Income (Loss) Before Dividends	_____
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____
 OTHER DATA	
44 Refunds of Advances for Construction	_____
45 Total Payroll Charged to Operating Expenses	360,895
46 Purchased Water	_____
47 Power	254,866

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	_____	
48 Metered Service Connections	1558	1701	1,630
49 Flat Rate Service Connections	0	0	-
50 Total Active Service Connections	1558	1701	1,630

**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: n/a

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: n/a

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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
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					

GENERAL INFORMATION

1 Name under which utility is doing business:
Yosemite Spring Park Utility Company, Inc.

2 Official mailing address:
30250-B Yosemite Springs Parkway ZIP 93614

3 Name and title of person to whom correspondence should be addressed:
Kenneth Harrington, Manager Telephone: (559) 658-7451

4 Address where accounting records are maintained:
30250-B Yosemite Springs Parkway

5 Service Area: (Refer to district reports if applicable.)
Yosemite Lakes Park Sub-division

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: n/a
Address: _____ Telephone: _____

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) Yosemite Spring Park Utility Co., Inc.
Organized under laws of (state) California

Principal Officers:

(Name)	(Title)
<u>Larry Nunes</u>	<u>President</u>
<u>Ron Hewitson</u>	<u>Vice President</u>
<u>Sandra McCart</u>	<u>Secretary</u>
_____ (Name)	_____ (Title)

8 Names of associated companies: n/a

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:
n/a Date: _____
Date: _____
Date: _____
Date: _____

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

**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		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	80,000	80,000
3	204	Preferred stock	9	-	-
4	211	Other paid-in capital	9	4,082,675	4,082,675
5	215	Retained earnings	10	(1,947,189)	(1,874,588)
6		Total corporate capital and retained earnings		2,215,486	2,288,087
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10	-	-
9	218.1	Proprietary drawings		-	-
10		Total proprietary capital		-	-
11		LONG TERM DEBT			
12	224	Long term debt	11	-	2,819
13	225	Advances from associated companies	12	-	-
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable (note 1)		400,611	232,122
16	232	Short term notes payable		2,819	4,228
17	233	Customer deposits		663	663
18	235	Payables to associated companies (note 2)	12	145,526	55,134
19	236	Accrued taxes		-	-
20	237	Accrued interest		-	-
21	241	Other current liabilities	13	43,563	58,324
22		Total current and accrued liabilities		593,182	350,471
23		DEFERRED CREDITS			
24	252	Advances for construction	13	-	-
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		-	-
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	-	-
32	272	Accumulated amortization of contributions		-	-
33		Net contributions in aid of construction		-	-
34		Total liabilities and other credits		2,808,668	2,641,377

note 1: Account payable includes \$372,337.69 payable to H2O R2, an engineering firm designing an MTBE plant for the water company. The invoices have been submitted to Department of Health Services and upon reimbursement are being remitted to the vendor.

note 2: \$145,525.69 is payable to Yosemite Lakes Owner's Association, owner of the water company. The payable is for March - December charges for road repairs caused by water company leaks that damaged the road system in the development.

**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 (note 1)	4,417,943	108,062	-	50,678	4,576,683
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	4,417,943	108,062		50,678	4,576,683

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

note 1: MTBE costs for 2003 and 2002 were reclassified and capitalized.

**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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	-				-
3	303	Land	73,022				73,022
4		Total non-depreciable plant	73,022				73,022
5		DEPRECIABLE PLANT					
6	304	Structures	13,474				13,474
7	307	Wells	670,133	83,615			753,748
8	317	Other water source plant	0				0
9	311	Pumping equipment	312,874				312,874
10	320	Water treatment plant	2,805,560				2,805,560
11	330	Reservoirs, tanks and sandpipes	0				0
12	331	Water mains (note 1)	0				0
13	333	Services and meter installations	0				0
14	334	Meters	78,122	15,380			93,502
15	335	Hydrants	10,632				10,632
16	339	Other equipment	145,771	2,328			148,099
17	340	Office furniture and equipment	39,663	6,739			46,402
18	341	Transportation equipment	268,692				268,692
19	342	Capitalized MTBE Costs (note 2)	0			50,678	50,678
20		Total depreciable plant	4,344,921	108,062		50,678	4,503,661
21		Total water plant in service	4,417,943	108,062		50,678	4,576,683

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

note 1: Auditor includes the main line repairs in LN9-Pumping equipment

note 2: MTBE costs for 2003 and 2002 were reclassified and capitalized.

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

n/a

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

n/a

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	(2,458,981)		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	(196,729)		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	(196,729)		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	(2,655,710)		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE		2.5	%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[X]		
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	4,970.00	795.59			5,766
2	307	Wells	156,794.00	37,699.28			194,493
3	317	Other water source plant	7,985.00	1,456.29			9,441
4	311	Pumping equipment	2,008,332.00	100,043.36			2,108,375
5	320	Water treatment plant	0.00				0
6	330	Reservoirs, tanks and sandpipes	19,110.00	2,640.71			21,751
7	331	Water mains	0.00				0
8	333	Services and meter installations	0.00				0
9	334	Meters	47,487.00	3,819.77			51,307
10	335	Hydrants	1,575.00	1,385.40			2,960
11	339	Other equipment	18,455.00	3,365.79			21,821
12	340	Office furniture and equipment	28,296.00	5,722.07			34,018
13	341	Transportation equipment	162,314.00	39,800.92			202,115
		To balance w/depr schedule	3,663.00				3,663
14		Total	2,458,981.00	196,729.18			2,655,710

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

Line No.	Item (a)	Amount (b)
1	NON-AR RECEIVABLES	377,498
2	PREPAYMENTS	89,763
3	STATE INCOME TAX RECEIVABLE	200
4	DEPOSIT-RENT ON BUILDING	500
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 undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1	n/a								
2									
3									
4									
5									
6									
7									
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9									
10									
11									
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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	1989	800	100	800	80,000		
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	YOSEMITE LAKES OWNERS ASSOCIATION	800	n/a	
2				
3				
4				
5				
6				
7	Total number of shares		Total number of shares	

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

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	PAID IN CAPITAL AT TIME OF ACQUISITION	4,082,675
2		
3		
4	Total	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(1,874,588)
2	CREDITS	
3	Net income	(104,377)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	(104,377)
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	31,776
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	31,776
15	Balance end of year	(1,947,189)

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

n/a

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

SCHEDULE A-11
Account No. 224 - Long Term Debt

n/a

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

n/a

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	Yosemite Lakes Owners Association (note 1)	145,526	0	0	0
2					
3					
4	Totals				

note 1: Refer to note 2 on Schedule A... Payable to Associated Companies is booked in Trade Payables acct#231X.00 but segregated for PUC reporting only.

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

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED VACATION	21,416
2	ACCRUED EXPENSES, Incls DOHS payable #2532.00, Other Accrued Liabilities	18,502
3		
4		
5	Totals	39,918

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

n/a

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		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	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		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		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	

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

n/a

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.

n/a	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	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954
Line No.			Depreciable (c)	Non- Depreciable (d)		
1	Balance beginning of year					
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					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year					

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

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	1,102,048	1,013,041	89,007
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	1,102,048	1,013,041	89,007
21		Total water service revenues	1,102,048	1,013,041	89,007
22	480	Other water revenue	23,249	32,585	(9,336)
23		Total operating revenues	1,125,297	1,045,626	79,671

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	0	0	0
4	615	Power	254,866	275,444	
5	616	Other volume related expenses	10,240	10,451	
6		Total volume related expenses	265,106	285,895	
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	242,551	243,503	
9	640	Materials	27,077	42,464	
10	650	Contract work	15,664	18,592	
11	660	Transportation expenses	23,935	18,510	
12	664	Other plant maintenance expenses	77,365	89,504	
13		Total non-volume related expenses	386,592	412,573	
14		Total plant operation and maintenance exp.	651,698	698,468	
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	63,184	61,831	
17	671	Management salaries	55,160	56,463	
18	674	Employee pensions and benefits	27,993	20,140	
19	676	Uncollectible accounts expense	9,920	676	
20	678	Office services and rentals	13,835	14,351	
21	681	Office supplies and expenses	11,282	9,120	
22	682	Professional services	11,069	11,522	
23	684	Insurance	95,744	35,018	
24	688	Regulatory commission expense	9,180	9,180	
25	689	General expenses	28,621	92,684	
26		Total administrative and general expenses	325,988	310,985	
27	800	Expenses capitalized			
28		Net administrative and general expense	325,988	310,985	
29		Total operating expenses	977,686	1,009,453	
			NOTE 2	NOTE 1	

Note : As presented, Op Expense	NOTE 2	NOTE 1
Depreciation	977,686	1,009,453
Taxes	196,729	185,531
Income Taxes	54,459	54,225
Total Operating Expense	800	800
	<u>1,229,674</u>	<u>1,250,009</u>

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	23,526.89	23,526.89	
2	State corporate franchise tax	800.00	800.00	
3	State unemployment insurance tax	(PRTx)		
4	Other state and local taxes	0.00		
5	Federal unemployment insurance tax	(PRTx)		
6	Federal insurance contributions act	(PRTx)		
7	Other federal taxes	(PRTx)		
8	Federal income taxes	0.00		
9	Payroll Taxes, inc (PRTx) indicated above	30,932.01	30,932.01	
10				
11	Totals	55,258.90	55,258.90	

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 _____ n/a

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	INTEREST INCOME	4,885.00	
2	OTHER INCOME	18,364.00	
3			
4			
5	Total	23,249.00	

SCHEDULE B-6
Account No. 427 - Interest Expense

n/a

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

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	5	242,551		242,551
2	670	Office salaries	2	63,184		63,184
3	671	Management salaries	1	55,160		55,160
4						
5						
6		Total	8	360,895		360,895

**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			n/a					
3								
4								
5								
6								
7	Total							

**SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year**

n/a

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	
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	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	1542	1685	0	0
Commercial and Multi-residential	16	16	0	0
Large water users	0	0	0	0
Public authorities	0	0	0	0
Irrigation	0	0	0	0
Other (specify)	0	0	0	0
			0	0
Subtotal	1558	1701	0	0
Private fire connections	1	1	0	0
Public fire hydrants	170	170	0	0
Total	1729	1872	0	0

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

Size	Meters	Services
5/8 x 3/4 - in	0	xxxxxxxxxxxx
3/4 - in	1694	2265
1 - in	3	
1 1/4 - in	2	2
2 - in	2	2
- in		
- in		
- in		
Other		
Total	1701	2269

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
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 100 CU FEET (Unit Chosen):

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	66	157	36,954	288	544	67,686	584	106,279	
Commercial and Multi-residential	0	0	752	0	0	1,356	0	2,109	
Large water users	0	0	0	0	0	0	0	0	
Public authorities	0	0	0	0	0	0	0	0	
Irrigation	0	0	0	0	0	0	0	0	
Other (specify)	0	0	0	0	0	0	0	0	
Total									
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	657	123,302	174	134	66,231	106,279	296,777	296,798	
Commercial and Multi-residential	0	2,056	0	0	1,731	2,109	5,895	7,419	
Large water users	0	0	0	0	0	0	0	0	
Public authorities	0	0	0	0	0	0	0	0	
Irrigation	0	0	0	0	0	0	0	0	
Other (specify)	0	0	0	0	0	0	0	0	
Total							302,672	304,217	

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

Total acres irrigated 0

Total population served 4500

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:	2/3/1984
5	If permit is "temporary", what is the expiration date?	
6	If you do not hold a permit, has an application been made for such permit?	N/A
7	If so, on what date?	

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.

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

I, the undersigned KENNETH HARDINGTON (See instruction 3 on front cover)
Officer, Partner or Owner
of YOSEMITE SPRING PARK UTILITY COMPANY
Name of Utility

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 1-01-03 (date)

to and including 12-31-04 (date)
SIGNED [Signature]
Title GENERAL MANAGER
Date 3-31-04

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ATTACHMENT

A

Schedule D-1
Sources of Supply and Water Developed
2003 Annual Report for
Yosemite Spring Park Utility Company, Inc.

WELLS									
Line No.	At Plant Name or Number	Location	Number	Dimension	Depth to Water*	Pumping Capacity GPM (Unit)	Annual Quantities Pumped Gals (Units)	Remarks	
6		Lot 171	1A	6"	170/S - 164/S	72	17,565,300	Operated March thru Oct	
7		Lot 567	11A	6"	105/S - 94/S	0***	0	Off During 2003, MTBE	
8		Lot 427	18A	6"	102/S - 87/S	0***	0	Off During 2003, MTBE	
9		Lot 63	31A	6"	90/S - 86/S	94	15,717,300	Operated July thru Dec	
10		Lot 65	35A	8"	118/S - 92/S	29	3,818,989	Operated June thru Oct	
0.001		Lot 1727	36A	8"	331/S - 307/S	126	24,102,600	Operated 12 months	
0.002		Lot 568	37A	8"	89/S - 77/S	0***	0	Off During 2003, MTBE	
0.003		Lot 1477	38A	8"	777/S - 148/S	26	898,500	Operated May thru Sept	
0.004		Lot 464	39A	8"	554/S - 501/S	24	2,082,400	Operated June thru August	
0.005		Lot 566	40A	8"	89/S - 80/S	0***	0	Off During 2003, MTBE	
0.006		Lot 1728	41A	6"	133/S - 84/S	34	4,550,400	Operated July thru Oct	
0.007		Lot 464	42A	6"	249/S - 237/S	167	50,802,400	Operated 12 months	
0.008		Lot 1729	44A	8"	326/S - 263/S	13	149,100	Operated July & August	
0.009		Lot 2037	45A	8"	518/S - 497/S	77	14,032,800	Operated Jun thru Oct	
0.01		Lot 1175	46A	8"	271/S - 258/S	98	42,494,300	Operated Jan thru Nov	
0.011		Lot 729	47A	8"	689/S - 602/S	101	52,909,900	Operated 12 months	
0.012		Lot 1992	48A	8"	266/S - 213/S	115	31,410,000	Operated 12 months	

* Depth to water, min. to max. - Average for the year. S=Static Level, P=Pumping Level
 *** Average for the year.
 *** No reading available

2003 PUC Report
Commercial Water Usage Recap in cubic feet

Acct#	Name	3/31/2003	6/30/2003	9/30/2003	12/31/2003	Annual Use	Meter Size	Annual Use in 100 cfs
444	Firehouse	566	715	671	355	=	¾"	23.07
445	YLOA Maintenance	3,809	1,415	4,537	5,315	=	¾"	150.76
497	YLOA Clubhouse Sign	0	0	0	0	=	¾"	0
900	Ed Schiller	13,780	20,244	25,086	20,489	=	¾"	795.99
921	Carlson	1,399	8,825	14,967	9,825	=	¾"	350.16
926	YLOA Clubhouse	10,030	12,030	12,620	10,950	=	1½"	456.3
927	YLOA Pool	953	6,248	11,219	2,405	=	¾"	208.25
928	YLOA Cabana	2,480	5,135	10,194	1,923	=	1"	197.32
986	YLOA Pro Shop	7,826	8,580	10,873	5,804	=	¾"	330.83
1233	BTCB, Inc.	4,492	9,910	21,880	18,487	=	¾"	547.69
1371	YLOA Golf Course Sprinklers	0	0	0	28,246	=	2"	282.46
1372	YLOA Clubhouse Sprinklers	12,113	19,093	62,338	18,396	=	1"	1119.4
1373	Equestrian	7,360	18,300	29,190	14,520	=	1½"	693.7
1374	Rec Center	8,580	23,886	0	28,846	=	2"	613.12
1485	YLOA Golf Course Maintenance	834	1,240	2,001	7,550	=	¾"	116.25
2562	CA Dept of Forestry	0	0	0	0	=	No Meter	Water sold by truckload
Totals		74,222	135,621	205,576	173,111	=		588,530

Average Billing in Dollars \$ 11,417.48

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

n/a

STREAMS					FLOW IN (Unit) 2			Annual Quantities Diverted (Unit) 2	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS						Pumping Capacity (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks	
Please see attachment A									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from n/a								
17	Annual Quantities purchased						(Unit chosen) 1		
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	n/a		
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs	n/a		
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	0		
11	Metal	4	3 million gallons	
12	Concrete	0		
13	Totals	4		

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.	n/a	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.	n/a	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals								

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									28
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel								35,763	16,539
20	Wood									
21	Other (specify) PVC			100			62,035		135,238	9,140
22	Totals	0	0	100	0	0	62,035	0	171,001	25,707

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
								15"		
23	Cast Iron									28
24	Cast iron (cement lined)									0
25	Concrete									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									0
29	Screw or welded casing									0
30	Cement - asbestos									0
31	Welded steel									52,302
32	Wood									0
33	Other (specify) PVC	15,840						340		222,693
34	Totals	15,840	0	0	0	0	0	340	0	275,023

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