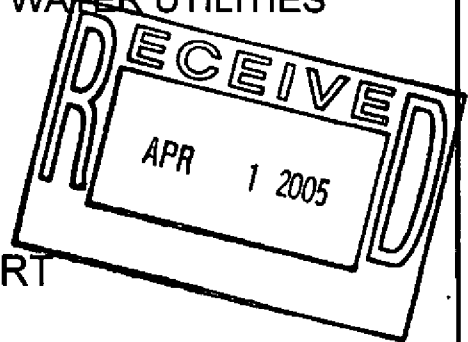


J4

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

CLASS B and C  
WATER UTILITIES

U# 2010005 \_\_\_\_\_



2004  
ANNUAL REPORT  
OF

YOSEMITE SPRING PARK UTILITY COMPANY

30250-B Yosemite Springs Pkwy Coarsegold CA 93614

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)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2004

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc.

PHONE (559) 658-7451

PERSON RESPONSIBLE FOR THIS REPORT Anne Bamping - Manager

(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	0	0	0
2 Land and Land Rights	73,022	73,022	73,022
3 Depreciable Plant	4,503,661	4,736,460	4,620,061
4     Gross Plant in Service	4,576,683	4,809,482	4,693,083
5 Less: Accumulated Depreciation	2,655,710	2,900,676	2,778,193
6     Net Water Plant in Service	1,920,973	1,908,806	1,914,890
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	0	0	0
9 Materials and Supplies	34,468	28,455	31,462
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	0	0	0
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13     Net Plant Investment	<u>1,955,441</u>	<u>1,937,261</u>	<u>1,946,352</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	80,000	80,000	80,000
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	4,082,675	4,082,675	4,082,675
17 Retained Earnings	(1,947,189)	(1,805,571)	(1,876,380)
18     Common Stock and Equity (Lines 14 through 17)	<u>2,215,486</u>	<u>2,357,104</u>	<u>2,286,295</u>
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	126,046	0
21 Notes Payable	0	0	0
22     Total Capitalization (Lines 18 through 21)	<u>2,215,486</u>	<u>2,483,150</u>	<u>2,286,295</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2004

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc. PHONE (559) 658-7451

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	0
24 Fire Protection Revenue	0
25 Irrigation Revenue	0
26 Metered Water Revenue	1,556,199
27 Total Operating Revenue	1,556,199
28 <u>Operating Expenses</u>	1,168,764
29 Depreciation Expense (Composite Rate 4.199%)	248,441
30 Amortization and Property Losses	0
31 Property Taxes	24,874
32 Taxes Other Than Income Taxes	26,384
33 Total Operating Revenue Deduction Before Taxes	1,468,463
34 California Corp. Franchise Tax	1,600
35 Federal Corporate Income Tax	0
36 Total Operating Revenue Deduction After Taxes	1,466,863
37 Net Operating Income (Loss) - California Water Operations	89,336
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	52,282
39 Income Available for Fixed Charges	0
40 Interest Expense	0
41 Net Income (Loss) Before Dividends	141,618
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	141,618
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	0
45 Total Payroll Charged to Operating Expenses	293,494
46 Purchased Water	0
47 Power	233,103

	(Exc. Fire Protect.)	Annual Average
Active Service Connections	171	
48 Metered Service Connections	1701	1739
49 Flat Rate Service Connections	0	0
50 Total Active Service Connections	1701	1739

**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		<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					

## GENERAL INFORMATION

- 1 Name under which utility is doing business:  
Yosemite Spring Park Utility Company, Inc.
- 2 Official mailing address:  
30250-B Yosemite Spring Parkway, Coarsegold, CA ZIP 93614
- 3 Name and title of person to whom correspondence should be addressed:  
Anne Bamping, Manager Telephone: (559) 658-7451
- 4 Address where accounting records are maintained:  
30250-B Yosemite Spring Parkway, Coarsegold, CA 93614
- 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:
- |                                     |   |
|-------------------------------------|---|
| <input type="checkbox"/>            | Individual (name of owner) _____  |
| <input type="checkbox"/>            | Partnership (name of partner) _____   |
| <input type="checkbox"/>            | Partnership (name of partner) _____   |
| <input type="checkbox"/>            | Partnership (name of partner) _____   |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>Yosemite Spring Park Utility Company, Inc.</u><br>Organized under laws of (state) <u>California</u> |

Principal Officers:

(Name)	<u>Larry Nunes</u>	(Title)	<u>President</u>
(Name)	<u>Craig Mommer</u>	(Title)	<u>Vice-President</u>
(Name)	_____	(Title)	_____
(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:
- |       |            |       |       |
|-------|------------|-------|-------|
| _____ | <u>n/a</u> | 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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	80,000	80,000
3	204	Preferred stock	9	0	0
4	211	Other paid-in capital	9	4,082,675	4,082,675
5	215	Retained earnings	10	(1,805,571)	(1,947,189)
6		Total corporate capital and retained earnings		2,357,104	2,215,486
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10	0	0
9	218.1	Proprietary drawings		0	0
10		Total proprietary capital		0	0
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	126,046	0
13	225	Advances from associated companies	12	0	0
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable (note 1)		433,929	400,611
16	232	Short term notes payable		0	2,819
17	233	Customer deposits		663	663
18	235	Payables to associated companies (note 2)	12	50,000	145,526
19	236	Accrued taxes		0	0
20	237	Accrued interest		0	0
21	241	Other current liabilities	13	140,384	43,563
22		Total current and accrued liabilities		624,976	593,182
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	0	0
25	253	Other credits	8	0	0
26	255	Accumulated deferred investment tax credits	13	0	0
27	282	Accumulated deferred income taxes - ACRS depreciation	13	0	0
28	283	Accumulated deferred income taxes - other	13	0	0
29		Total deferred credits		0	0
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	0	0
32	272	Accumulated amortization of contributions		0	0
33		Net contributions in aid of construction		0	0
34		Total liabilities and other credits		3,108,126	2,808,668

Note 1: Accounts payable includes \$329,534.24 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: \$176,046.17 is payable to Yosemite Lakes Owners' Association, owner of the water company. The payable is for charges for road repairs caused by water company leaks that damage 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	4,576,683	232,799			4,809,482
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant	4,576,683	232,799			4,809,482

\* 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	73,022	0			73,022
4		Total non-depreciable plant	73,022	0			73,022
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	13,474	0			13,474
7	307	Wells	753,748	29,812			783,560
8	317	Other water source plant	0	0			0
9	311	Pumping equipment	312,874	45,264			358,138
10	320	Water treatment plant	2,805,560	46,424			2,851,984
11	330	Reservoirs, tanks and sandpipes	0	0			0
12	331	Water mains (note 1)	0	0			0
13	333	Services and meter installations	0	0			0
14	334	Meters	93,502	5,294			98,796
15	335	Hydrants	10,632	0			10,632
16	339	Other equipment	148,099	0			154,147
17	340	Office furniture and equipment	46,402	1,084			47,486
18	341	Transportation equipment	268,692	0			268,692
19	342	Capitalized MTBE Costs	50,678	1,192			51,870
20	343	Improvements - Lilley Mountain	0	97,681			97,681
21		Total depreciable plant	4,503,661	0			4,736,460
22		Total water plant in service	4,576,683	0			4,809,482

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

Note 1: Auditor includes the main line repairs n LN9-Pumping equipment.

**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	(2,655,710)		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	(248,441)		
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	(248,441)		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	3,475		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	3,475		
14	Balance in reserve at end of year	(2,900,676)		
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	<input checked="" type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input type="checkbox"/>		
35	(c) Both straight line and liberalized	<input type="checkbox"/>		

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	3,871.99	795.59			4,667.58
2	307	Wells	194,493.47	40,054.98			234,548.45
3	317	Other water source plant	0.00				-
4	311	Pumping equipment	2,116,360.16	159,986.91			2,276,347.07
5	320	Water treatment plant	0.00				-
6	330	Reservoirs, tanks and sandpipes	21,750.71	6,122.44			27,873.15
7	331	Water mains	0.00	814.01			814.01
8	333	Services and meter installations	0.00				-
9	334	Meters	51,960.57	3,713.29			55,673.86
10	335	Hydrants	4,287.47	1,385.40			5,672.87
11	339	Other equipment	23,276.94	5,129.82			28,406.76
12	340	Office furniture and equipment	34,217.66	4,918.08		3,474.91	35,660.83
13	341	Transportation equipment	202,145.41	25,520.48			227,665.89
14		To balance with books	3,346.00				3,346.00
15		Total	2,655,710.38	248,441.00			2,900,676.47

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

Line No.	Item (a)	Amount (b)
1	Non-A/R Receivables	419,127
2	Prepayments	104,757
3	Deposit-Rent On Building	500
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 unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	n/a 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	1969	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 Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	YOSEMITE LAKES OWNERS ASSOCIATION	800	n/a	
2				
3				
4				
5				
6				
7	Total number of shares	800	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	(1,947,189)
2	<b>CREDITS</b>	
3	Net income	141,618
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	141,618
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	(1,805,571)

**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	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

**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	Related Party	Payable	Various	12/31/2007	180,000	126,046	0%	0		0
2										
3										
4										
5										
6										

n/a



**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	176,046	0	0	0
2					
3					
4	Totals	176,046	0	0	0

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued Vacation	6,178
2	Accrued Expenses, Incls DOHS payable #2532.00, Other Accrued Liabilities	28,872
3	ARB Escrow	100,225
4		
5	<b>Totals</b>	<b>135,275</b>

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

n/a

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

**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	<b>Totals</b>			

**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 Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non- Depreciable <sup>1</sup> (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		<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			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	1,556,199	1,102,048	454,151
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			
21		Total water service revenues			
22	480	Other water revenue	19,944	23,249	(3,305)
23		Total operating revenues	1,576,143	1,125,297	450,846

**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	0	0	0
4	615	Power	233,103	254,866	(21,763)
5	616	Other volume related expenses	12,090	10,240	1,850
6		Total volume related expenses	245,193	265,106	(19,913)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	214,677	242,551	(27,874)
9	640	Materials	57,737	24,957	32,780
10	650	Contract work	54,123	15,664	38,459
11	660	Transportation expenses	26,477	23,935	2,542
12	664	Other plant maintenance expenses	165,574	77,365	88,209
13		Total non-volume related expenses	518,588	267,226	251,362
14		Total plant operation and maintenance exp.	763,781	651,698	112,083
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	14,328	63,184	(48,856)
17	671	Management salaries	64,489	55,160	9,329
18	674	Employee pensions and benefits	22,393	27,993	(5,600)
19	676	Uncollectible accounts expense	2,784	9,920	(7,136)
20	678	Office services and rentals	17,136	13,835	3,301
21	681	Office supplies and expenses	12,650	11,282	1,368
22	682	Professional services	30,712	11,069	19,643
23	684	Insurance	189,506	95,744	93,762
24	688	Regulatory commission expense	5,847	9,180	(3,333)
25	689	General expenses	41,938	28,621	13,317
26		Total administrative and general expenses	401,783	325,988	75,795
27	800	Expenses capitalized			
28		Net administrative and general expense	401,783	325,988	75,795
29		Total operating expenses	1,165,564	977,686	187,878
			<b>Note 2</b>	<b>Note 1</b>	

Notes : As presented, Op Expense  
 Depreciation  
 Taxes  
 Income Taxes  
 Total Operating Expense

	Note 2	Note 1
	1,165,564	977,686
	248,441	196,729
	51,258	54,459
	1,600	800
	<u>1,466,863</u>	<u>1,229,674</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	24,873.80	24,873.80	
2	State corporate franchise tax	1,600.00	1,600.00	
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	0.00		
8	Federal income taxes	0.00		
9	Payroll Taxes, inc (PRTx) indicated above	26,383.71	26,383.71	
10				
11	Totals	52,857.51	52,857.51	

**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	1,713.00	
2	Other Income	50,569.00	
3			
4			
5	Total	52,282.00	

**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	6	214,677		214,677
2	670	Office salaries	2	14,328		14,328
3	671	Management salaries	1	64,489		64,489
4						
5						
6		Total	9	293,494		293,494



**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:	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-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 SEE ATTACHEMENT A						Pumping Capacity ..... (Unit) 2	Annual Quantities Pumped .....(Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6								
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped .....(Unit) 2	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from 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			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks	4	3 million gallons	
10	Wood			
11	Metal			
12	Concrete			
13	Totals			

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals								

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									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) PV			100			62,035		135,238	9,140
22	Totals			100			62,035		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)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									52,302
32	Wood									
33	Other (specify) PVC	15,840						340		222,693
34	Totals									275,023

**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	1685	1748	0
Commercial and Multi-residential	16	16	0	0
Large water users			0	0
Public authorities			0	0
Irrigation			0	0
Other (specify)			0	0
Subtotal	1701	1764	0	0
Private fire connections	1	1	0	0
Public fire hydrants	170	170	0	0
Total	1872	1935	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		XXXXXXXXXXXXXXXXXX
3/4 - in	1757	2265
1 - in	3	3
1 1/2 - in	2	2
2 - in	2	2
- in		
- in		
- in		
Other		
Total	1764	2272

**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 . . . . .	2
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 Cubic Feet (Unit Chosen):

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	32	86	57,549	144	135	113,978	183	172,107	
Commercial and Multi-residential	0	0	1466	0	0	1886	0	3352	
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	32	86	59,015	144	135	115,864	183	175,459	
Classification of Service	During Current Year							Total Prior Year	
	August	September	October	November	December	Subtotal			
Single-family residential	1,045	113,903	307	242	52,986	168,483	340,590	296,777	
Commercial and Multi-residential	0	1953	0	0	1668	3621	6973	5895	
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	1045	115,856	307	242		172,104	347,563	302,672	

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

Total acres irrigated 0

Total population served 4500



# **ATTACHMENT**

# **A**

Schedule D1  
 Sources of Supply abd Water Developed  
 2004 Annual Report  
 Yosemite Spring Park Utility Company

WELL SOURCES

Line No	Location	Well No.	Deminsion	Depth to Water*	Pumping Capacity GPM **	Annual Quantity Pumped Gallons
6	Lot 171	1A	6"	264S/346S	78.75	20,054,500
7	Lot 567	11A	6"	81S/142S	0	0
8	Lot 427	18A	6"	81S/142S	0	0
9	Lot 63	31A	6"	711P/652P	78	18,462,800
10	Lot 65	35A	8"	304S/129S	26	9,653,877
0.01	Lot 1727	36A	8"	365S/218S	110	35,911,400
0.02	Lot 568	37A	8"	112S/61S	0	0
0.03	Lot 1477	38A	8"	528S/692S	14	620,100
0.04	Lot 464	39A	8"	582P/676P	24	7,124,000
0.05	Lot 566	40A	8"	65S/113S	0	0
0.06	Lot 1728	41A	6"	196S/153S	0	0
0.07	Lot 464	42A	6"	354S/472S	152	45,790,700
0.08	Lot 1729	44A	8"	260S/354S	11	18,000
0.09	Lot 2037	45A	8"	628S/770S	81	17,703,899
0.010	Lot 1175	46A	8"	394S/690S	97	28,505,100
0.011	Lot 729	47A	8"	605P/645P	90	47,006,400
0.012	Lot 1992	48A	8"	474S/474S	110	30,191,100

Remarks
Due to repairs this well operated approximately 9 months during 2004
Off during 2004 due to MTBE
Off during 2004 due to MTBE
This well was in operation from March to October 2004
This well was in operation from March to September 2004
This well operated for 12 months
Off during 2004 due to MTBE
This well operated from June to August 2004
This well operated from Feb to October 2004
Off during 2004 due to MTBE
This well is off due to motor repair possible void
This well operated from April to December 2004
This well was operated August & Sept. 2004
This well operated from May to December 2004
This well operated from March to December 2004
This well operated for 12 months
This well was taken out of service in Sept. 2004 for repairs

\* Depth of water max to min - 2004 Average (S= Static Level, P= Pumping Level)  
 \*\* Yearly Average 2004

**COMMERCIAL WATER USAGE RECAP 2004  
MEASURED IN CUBIC FEET**

ACCF#	NAME	3/31/2004					6/30/2004					9/30/2004					12/31/2004					Annual Use in 100 cf	Annual Billing in \$'s																				
		879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800			0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924			
444	Firehouse	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	50.91	\$ 604.62			
445	YLOA Maint	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	164.01	\$ 882.33			
497	YLOA Club Sign	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	-	\$ 460.44			
900	Ed Shiller	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	47,673	\$ 2,327.69			
921	Carlson	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	38,081	\$ 1,556.78			
926	YLOA Clubhouse	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	466.60	\$ 2,627.96			
927	YLOA Pool	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	231.28	\$ 1,136.66			
928	YLOA Cabana	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	221.67	\$ 1,712.77			
986	YLOA Pro Shop	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	315.61	\$ 1,342.73			
1233	BTCB	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	358.15	\$ 1,458.12			
1371	YLOA Golf Sprink	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	998.30	\$ 5,009.50			
1372	YLOA Club Sprink	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	1,267.65	\$ 1,577.49			
1373	Equestrian Cntr	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	658.60	\$ 3,428.62			
1374	Rec Center	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	1,253.20	\$ 5,935.35			
1485	YLOA Golf Maint	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	255.17	\$ 1,192.60			
2562	CA Dept Forestry	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	-	\$ -			
2983	Kully Bagri	879	7675	0	15771	4553	10790	1585	1198	6767	8079	14510	8447	8140	29570	3331	0	0	0	676	800	0	6272	9550	1202	1408	9040	6263	21570	99,830	126,765	90700	11730	1370	3786	0	3924	3,924	No Meter	\$ -			
	Total Cubic Feet	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	155125	0	0	0	3924	3924	3924	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	713,793	7,138	\$ 31,482.89		
	Cubic Hundred Feet	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	1551.25	0	0	0	39.24	39.24	39.24	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	7137.93	71.38	\$ 3,148.29

Actual Billing  
Usage, RTS, PUC Tax



## INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	12	A-12	Organization and control -----	1	GenInfo
Advances for construction -----	13	A-15	Other assets -----	7	A-4
Assets -----	2	Assets	Other income -----	15	B
Balance sheet -----	2-3	Liabilities	Other paid in capital -----	9	A-8
Capital stock -----	9	A-6	Payables to associated companies -----	12	A-13
Contributions in aid of construction -----	14	A-17	Population served -----	23	D-4
Depreciation and amortization reserves -----	6	A-3	Proprietary capital -----	10	A-10
Declaration -----	24	D-9	Purchased water for resale -----	21	D-1
Deferred taxes -----	13	A-16	Retained earnings -----	10	A-9
Dividends appropriations -----	10	A-9	Service connections-----	23	D-4
Employees and their compensation -----	19	C-1	Sources of supply and water developed --	21	D-1
Engineering and management fees -----	20	C-3	Status with Board of Health -----	24	D-8
Income statement -----	15	Income	Stockholders -----	9	A-7
Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes-----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
Non-utility property -----	5	A-2	Utility plant -----	4	A-1
Officers -----	1	GenInfo	Water delivered to metered customers ---	23	D-7
Operating expenses -----	17	B-2	Water plant in service -----	4	A-1a
Operating revenues -----	16	B-1	Water plant held for future use -----	5	A-1b