
SUPPLEMENTAL SCHEDULES

San Antonio Water System
SCHEDULE OF REVENUES AND OTHER
FINANCIAL SOURCES AND THEIR DISPOSITION
IN ACCORDANCE WITH CITY ORDINANCE NO. 75686

SOURCES OF FUNDS	December 31		Increase (Decrease)
	2004	2003 (Restated)	
OPERATING REVENUES			
Water delivery system	\$ 72,888,054	\$ 65,163,910	\$ 7,724,144
Water supply system	78,546,461	76,044,416	2,502,045
Wastewater System	99,224,713	87,683,794	11,540,919
Chilled water and steam system	12,027,528	12,193,646	(166,118)
Total operating revenues	<u>262,686,756</u>	<u>241,085,766</u>	<u>21,600,990</u>
NON-OPERATING REVENUES			
Interest earned and miscellaneous	6,703,218	7,187,584	(484,366)
Other financing sources (draw on equity)	3,410,552	1,919,220	1,491,332
Total non-operating revenues	<u>10,113,770</u>	<u>9,106,804</u>	<u>1,006,966</u>
CAPITAL CONTRIBUTIONS			
Capital Recovery Fees	24,225,552	14,236,467	9,989,085
Total capital contributions	<u>24,225,552</u>	<u>14,236,467</u>	<u>9,989,085</u>
TOTAL SOURCES OF FUNDS	<u>\$ 297,026,078</u>	<u>\$ 264,429,037</u>	<u>\$ 32,597,041</u>
USES OF FUNDS			
MAINTENANCE AND OPERATION			
Personal services	\$ 74,416,616	\$ 70,792,292	\$ 3,624,324
Contractual services	69,126,680	71,084,521	(1,957,841)
Materials and supplies	14,144,227	13,752,939	391,288
Other charges	15,474,823	14,869,519	605,304
Capitalized Cost	(19,052,929)	(19,311,806)	258,877
Internal service fund (gain)/loss	(249,453)	1,555,089	(1,804,542)
Total maintenance and operation	<u>153,859,964</u>	<u>152,742,554</u>	<u>1,117,410</u>
OPERATING RESERVE REQUIREMENT	2,653,966	1,268,355	1,385,611
DEBT REQUIREMENTS			
Revenue Bonds:			
Interest costs	47,798,182	44,698,164	3,100,018
Retirement of bonds	11,545,267	5,671,110	5,874,157
Subordinate lien debt:			
Interest costs	5,065,185	3,897,274	1,167,911
Retirement of bonds	2,048,333	1,322,169	726,164
Commercial Paper Notes	2,988,750	2,102,091	886,659
Other Debt Expense	1,143,376	1,020,931	122,445
Other Debt	1,228,742	578,901	649,841
Total debt requirements	<u>71,817,835</u>	<u>59,290,640</u>	<u>12,527,195</u>
TRANSFER TO THE CITY'S GENERAL FUND	7,101,972	6,607,897	494,075
AMOUNT AVAILABLE FOR TRANSFER TO THE RENEWAL AND REPLACEMENT FUND:			
CAPITAL RECOVERY FEES	24,225,552	14,236,467	9,989,085
GENERAL	37,366,789	30,283,124	7,083,665
Total amount available for Renewal and Replacement Funds:	<u>61,592,341</u>	<u>44,519,591</u>	<u>17,072,750</u>
TOTAL USES OF FUNDS	<u>\$ 297,026,078</u>	<u>\$ 264,429,037</u>	<u>\$ 32,597,041</u>

San Antonio Water System
SCHEDULE OF REVENUES AND THEIR DISPOSITION
IN ACCORDANCE WITH CITY ORDINANCE NO. 75686
COMPARED TO ANNUAL BUDGET
For the Year ended December 31, 2004

	<u>Actual</u>	<u>Annual Budget</u>	<u>Variance</u>
SOURCES OF FUNDS			
OPERATING REVENUES			
Water delivery system	\$ 72,888,054	\$ 76,116,739	\$ (3,228,685)
Water supply system	78,546,461	81,329,431	(2,782,970)
Wastewater System	99,224,713	96,314,694	2,910,019
Chilled water and steam system	<u>12,027,528</u>	<u>12,213,849</u>	<u>(186,321)</u>
Total operating revenues	262,686,756	265,974,713	(3,287,957)
NON-OPERATING REVENUES			
Interest earned and miscellaneous	6,703,218	7,650,000	(946,782)
Other financing sources (draw on equity)	<u>3,410,552</u>	<u>4,867,375</u>	<u>(1,456,823)</u>
Total non-operating revenues	10,113,770	12,517,375	(2,403,605)
CAPITAL CONTRIBUTIONS			
Capital Recovery Fees	<u>24,225,552</u>	<u>11,646,742</u>	<u>12,578,810</u>
Total capital contributions	24,225,552	11,646,742	12,578,810
TOTAL SOURCES OF FUNDS	\$ <u>297,026,078</u>	\$ <u>290,138,830</u>	\$ <u>6,887,248</u>
USES OF FUNDS			
MAINTENANCE AND OPERATION			
Personal services	\$ 74,416,616	\$ 77,974,592	\$ (3,557,976)
Contractual services	69,126,680	81,394,410	(12,267,730)
Materials and supplies	14,144,227	16,923,443	(2,779,216)
Other charges	15,474,823	15,052,428	422,395
Capitalized Cost	(19,052,929)	(24,557,543)	5,504,615
Internal service fund (gain)/loss	<u>(249,453)</u>	<u>-</u>	<u>(249,453)</u>
Total maintenance and operation	153,859,964	166,787,330	(12,927,365)
OPERATING RESERVE REQUIREMENT	2,653,966	2,653,966	-
DEBT REQUIREMENTS			
Revenue Bonds:			
Interest costs	47,798,182	53,650,528	(5,852,346)
Retirement of bonds	11,545,267	11,527,223	18,044
Subordinate lien debt			
Interest costs	5,065,185	5,065,185	-
Retirement of bonds	2,048,333	2,048,333	-
Commercial Paper Notes	2,988,750	4,499,095	(1,510,345)
Other Debt Expense	1,143,376	356,675	786,701
Other Debt	<u>1,228,742</u>	<u>936,000</u>	<u>292,742</u>
Total debt requirements	71,817,835	78,083,039	(6,265,204)
TRANSFER TO THE CITY'S GENERAL FUND	7,101,972	7,086,384	15,588
AMOUNT AVAILABLE FOR TRANSFER TO THE RENEWAL AND REPLACEMENT FUND:			
CAPITAL RECOVERY FEES	24,225,552	11,646,742	12,578,810
GENERAL	37,366,789	23,881,369	13,485,420
Total amount available for Renewal and Replacement Funds:	61,592,341	35,528,111	26,064,230
TOTAL USES OF FUNDS	\$ <u>297,026,078</u>	\$ <u>290,138,830</u>	\$ <u>6,887,248</u>

San Antonio Water System
SCHEDULE OF MAINTENANCE AND OPERATION EXPENSES BY ACCOUNT (SYSTEM FUND)
For The Year Ended December 31, 2004

Account Code	Classification	Year to Date			
		Actual	Budget	Variance	%
PERSONAL SERVICES					
511100	Salaries	\$ 55,356,063	\$ 59,142,446	\$ (3,786,383)	-6.40%
511140	Overtime Pay	2,757,193	1,995,428	761,765	38.18%
511150	On-Call Pay	386,292	368,259	18,033	4.90%
511160	Employee Insurance	4,576,233	4,756,267	(180,034)	-3.79%
511162	Retirement	9,939,417	10,385,822	(446,405)	-4.30%
511164	Compensation for Unused Sick Leave	90,323	75,000	15,323	20.43%
511166	Personal Leave Bonus	616,284	640,000	(23,716)	-3.71%
511168	Vacation Pay	526,998	610,370	(83,372)	-13.66%
511169	Longevity Pay	106,831	-	106,831	0.00%
511170	Incentive Pay	60,982	1,000	59,982	5998.16%
	Total Personal Services	74,416,616	77,974,592	(3,557,976)	-4.56%
CONTRACTUAL SERVICES					
511210	Operating Expense	1,798,593	2,754,794	(956,201)	-34.71%
511211	Rental of Facilities	1,371,823	1,702,270	(330,447)	-19.41%
511212	Alarm and Security	1,680,119	615,217	1,064,902	173.09%
511213	Collection Expense	618,468	348,000	270,468	77.72%
511214	Shoe Reimbursement	72,166	92,612	(20,446)	-22.08%
511215	Program Expenditures	54	-	54	0.00%
511216	Catering Services	63,055	102,277	(39,222)	-38.35%
511219	Program Rebates	2,033,043	1,592,498	440,545	27.66%
511220	Maintenance Expense	5,614,661	7,020,222	(1,405,561)	-20.02%
511221	Street Cut Permit	417,180	499,250	(82,070)	-16.44%
511222	Street Pavement Repair Fees	184,181	304,000	(119,819)	-39.41%
511223	Preventative Maintenance	373,499	704,099	(330,600)	-46.95%
511224	Corrective Maintenance	2,008,410	1,515,949	492,461	32.49%
511225	Damage Repair	84,473	416,510	(332,037)	-79.72%
511230	Outside Equipment Rental	468,457	668,487	(200,030)	-29.92%
511235	Working Capital Equipment Rental	370,659	597,682	(227,023)	-37.98%
511240	Travel	282,501	479,935	(197,434)	-41.14%
511245	Training	451,909	835,569	(383,660)	-45.92%
511247	Conferences	64,888	222,746	(157,858)	-70.87%
511250	Memberships and Subscriptions	438,235	426,722	11,513	2.70%
511260	Utilities	16,816,350	20,200,956	(3,384,606)	-16.75%
511261	Water Options & Payments	5,947,876	9,002,543	(3,054,667)	-33.93%
511262	Wholesale Water Purchases	2,741	-	2,741	0.00%
511270	Postage	1,180,299	1,135,590	44,709	3.94%
511280	Telemetry Charges	11,732	65,990	(54,258)	-82.22%
511310	Educational Assistance	107,825	100,000	7,825	7.82%
511311	Sludge Removal and Haulage	-	35,000	(35,000)	-100.00%
511312	Contractual Professional Services	17,099,270	21,245,009	(4,145,739)	-19.51%
511313	Inspection and Assessment Fees	6,395,179	6,456,547	(61,368)	-0.95%
511315	Temporary Employees	359,986	369,386	(9,400)	-2.54%
511320	Legal Services	2,152,911	1,335,128	817,783	61.25%
511370	Communications	654,101	519,422	134,679	25.93%
511380	Data Processing Service Charges	2,037	30,000	(27,963)	-93.21%
	Total Contractual Services	69,126,680	81,394,410	(12,267,731)	-15.07%

San Antonio Water System
SCHEDULE OF MAINTENANCE AND OPERATION EXPENSES BY ACCOUNT (SYSTEM FUND)
For The Year Ended December 31, 2004

Account Code	Classification	Year to Date			
		Actual	Budget	Variance	%
MATERIALS AND SUPPLIES					
511410	Small Tools	322,569	411,166	(88,597)	-21.55%
511415	Expensed Assets	134,076	178,022	(43,946)	-24.69%
511420	Operating Materials and Supplies	2,212,959	3,043,177	(830,218)	-27.28%
511421	Heating Fuel	415	42,000	(41,585)	-99.01%
511422	Chemicals, Medical & Drugs	3,650,486	4,178,645	(528,159)	-12.64%
511424	Underground Storage Monitoring	-	-	-	0.00%
511425	Education of School Children	9,579	25,000	(15,421)	-61.69%
511426	Public Awareness	-	5,000	(5,000)	-100.00%
511427	Enforcement	281	15,000	(14,719)	-98.12%
511428	Program Materials	534,519	1,002,759	(468,240)	-46.70%
511430	Maintenance Materials and Supplies	5,444,435	4,973,681	470,754	9.46%
511440	Safety Materials and Supplies	365,535	1,623,364	(1,257,829)	-77.48%
511450	Tires and Tubes	179,658	246,126	(66,468)	-27.01%
511451	Motor Fuel and Lubricants	1,165,242	1,048,303	116,939	11.16%
511460	Cafeteria Food Supplies	124,473	131,200	(6,727)	-5.13%
	Total Materials and Supplies	14,144,227	16,923,443	(2,779,216)	-16.42%
OTHER CHARGES					
511510	Judgment and Claim Settlements	362,861	486,500	(123,639)	-25.41%
511511	AL/GL Claims - Contingent Liability	155,727	-	155,727	0.00%
511520	Bank Charges	286,796	532,000	(245,204)	-46.09%
511522	Financing Charges	-	-	-	0.00%
511530	Employee Relations	213,458	379,535	(166,077)	-43.76%
511540	Dependent & Retiree Medical Coverage	10,086,012	10,340,501	(254,489)	-2.46%
511541	Dependent & Retiree Insurance Claims	150,990	-	150,990	0.00%
511560	Uncollectible Accounts	1,414,847	1,033,643	381,204	36.88%
511570	General Liability & Fire Insurance	1,322,383	1,310,249	12,134	0.93%
511580	Unemployment Compensation	36,077	40,000	(3,923)	-9.81%
511590	Workers' Compensation Medical Payments	782,085	600,000	182,085	30.35%
511600	Workers' Compensation Contingent Liability	40,320	-	40,320	0.00%
511610	Workers' Compensation Benefits and Payments	312,905	300,000	12,905	4.30%
511620	Workers' Compensation Misc. Claims Expenditures	59,051	30,000	29,051	96.84%
511650	Expensed CIP Projects	251,310	-	251,310	0.00%
	Total Other Charges	15,474,823	15,052,428	422,395	2.81%
	Subtotal before Transfers	173,162,346	191,344,873	(18,182,528)	-9.50%
511710	Reimbursement of Services	(185,065)	(84,000)	(101,065)	120.32%
511720	Interfund Transfers	(19,079,967)	(24,473,543)	5,393,576	-22.04%
511730	Cost Allocations	208,201	-	208,201	0.00%
511740	Intercenter Transfers	3,902	-	3,902	0.00%
	Total Interfund Transfers	(19,052,929)	(24,557,543)	5,504,614	-22.83%
	Internal Service Fund (gain)/loss	(249,453)	-	(249,453)	0.00%
	Total Maintenance and Operating Expenses	\$ 153,859,964	\$ 166,787,330	\$ (12,927,367)	-7.54%

San Antonio Water System
Schedule of Capital Assets and Allowances for Depreciation
For the Year Ended December 31, 2004

CAPITAL ASSETS

	Dec. 31, 2003 Balances (Restated)	Additions	Transfers	Deductions	Dec. 31, 2004 Balances
SYSTEM FUND					
WATER					
Land and Land Rights	\$ 29,462,153	\$ 4,415,583	\$ -	\$ 14,244,843	19,632,894
Water Permits	-	-	-	-	-
Acquisition of Water Rights	8,944,977	724,679	-	-	9,669,656
Leased Water Rights	-	-	-	-	-
Structures and Improvements	90,081,292	8,801,719	-	-	98,883,011
Misc Equipment	47,720	21,798	-	-	69,518
Electric Pumping Equipment	34,276,901	6,949,367	(126,127)	-	41,100,141
Other Power Pumping Equipment	137,362	-	-	-	137,362
Purification Equipment	311,207	-	-	-	311,207
Distribution Mains and Accessories	563,559,780	20,200,174	(52,237)	717,800	582,989,918
Services	149,815,524	6,750,690	(18,840)	36,271	156,511,104
Hydrants	43,578,178	2,418,637	-	-	45,996,815
Meters	40,120,830	2,440,465	18,840	370,234	42,209,901
Furniture and Fixtures	2,493,552	41,836	1,600	11,151	2,525,837
Equipment, Tools and Records	4,462,970	191,951	1,600	-	4,656,521
Maps	283,827	(1)	-	-	283,826
Special Office Equipment	12,996,230	2,113,690	(27,595)	1,685,291	13,397,034
Software Systems	5,687,106	864,280	-	383,691	6,167,695
Automobiles and Trucks	8,892,804	940,009	1,354,129	543,912	10,643,030
Heavy Equipment	4,878,414	808,087	365,250	482,309	5,569,442
Light Equipment	939,774	-	87,167	167,924	859,017
Shop Equipment	4,455	-	3,691	-	8,146
Communications Equipment	15,755	704,580	-	-	720,335
	<u>1,000,990,811</u>	<u>58,387,543</u>	<u>1,607,480</u>	<u>18,643,425</u>	<u>1,042,342,408</u>
WASTEWATER					
Land and Land Rights	13,853,728	2,376,745	-	-	16,230,473
Structures and Improvements	123,203,041	19,355,291	-	-	142,558,332
Electric Pumping Equipment	1,278,696	74,003	(639,348)	-	713,351
Sewer Mains/Drainage	960,476,334	38,762,587	52,237	16,548	999,274,610
Treatment Facilities	13,305,781	14,067,559	639,348	-	28,012,688
Machinery and Lab Equipment	16,058,941	333,467	-	5,423	16,386,985
Office Furniture and Equipment	672,890	3,800	-	1,370	675,320
Special Office Equipment	167,379	5,913	74,637	11,155	236,774
Software Systems	120,177	10,302	-	-	130,479
Automobiles and Trucks	5,395,238	472,933	264,695	607,536	5,525,331
Heavy Equipment	7,839,194	738,764	294,138	120,617	8,751,479
Light Equipment	542,332	-	(12,186)	1,889	528,257
Shop Equipment	-	3,007	2,940	-	5,947
Communications Equipment	27,661	26,593	1,671	-	55,925
	<u>1,142,941,392</u>	<u>76,230,964</u>	<u>678,131</u>	<u>764,538</u>	<u>1,219,085,949</u>
RECYCLED WATER SYSTEM					
Land and Land Rights	1,992,383	215,742	(9,788)	-	2,198,337
Structures and Improvements	20,180,340	3,497,170	-	-	23,677,510
Electric Pumping Equipment	10,931,876	5,106,830	-	119,223	15,919,483
Distribution Main	66,744,280	11,062,252	9,788	-	77,816,319
Other Improvements	202,698	176,482	-	-	379,180
Machinery and Lab Equipment	6,144	-	-	-	6,144
Automobiles and Trucks	115,456	-	-	-	115,456
Office Furniture and Equipment	-	-	-	-	-
Special Office Equipment	1,602	-	-	-	1,602
	<u>100,174,779</u>	<u>20,058,475</u>	<u>-</u>	<u>119,223</u>	<u>120,114,031</u>
CHILLED WATER & STEAM					
Land	235,541	-	-	-	235,541
Structures and Improvements	17,077,572	-	-	-	17,077,572
Heating and Cooling Equipment	18,972,307	595,248	126,127	-	19,693,682
Mains	8,666,751	-	-	-	8,666,751
Services	359,608	-	-	-	359,608
Meters	156,124	208,173	-	-	364,297
Office Furniture and Fixtures	11,951	-	-	-	11,951
Special Office Equipment	231,156	-	-	2,224	228,932
Misc Equipment	138,100	11,030	-	-	149,130
Computer System	-	152,570	-	-	152,570
Automobiles and Trucks	175,572	-	-	-	175,572
Heavy Equipment	17,721	-	-	-	17,721
Light Equipment	3,736	-	-	-	3,736
	<u>46,046,139</u>	<u>967,020</u>	<u>126,127</u>	<u>2,224</u>	<u>47,137,063</u>
SUBTOTAL SYSTEM FUND	\$ 2,290,153,121	\$ 155,644,002	\$ 2,411,738	\$ 19,529,410	\$ 2,428,679,451

**San Antonio Water System
Schedule of Capital Assets and Allowance for Depreciation
For the Year Ended December 31, 2004**

DEPRECIATION						
Dec. 31, 2003 Balances	Additions	Transfers	Deductions	Dec. 31, 2004 Balances	Book Value	Years of Life
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,632,893	-
-	-	-	-	-	-	-
-	-	-	-	-	9,669,656	-
-	-	-	-	-	-	3
29,910,426	1,818,785	-	-	31,729,210	67,153,801	50
5,991	22,567	-	-	28,558	40,960	3
12,348,939	696,915	-	-	13,045,854	28,054,287	50
117,701	4,915	-	-	122,616	14,746	10-50
311,159	41	-	-	311,200	7	10-50
142,988,509	11,447,278	(51)	717,799	153,717,936	429,271,981	50
79,608,734	5,659,969	-	36,271	85,232,432	71,278,671	25
10,697,447	898,557	-	-	11,596,004	34,400,811	50
18,469,428	1,550,130	-	370,233	19,649,326	22,560,575	25-50
1,319,453	320,331	-	10,104	1,629,681	896,157	10
1,378,805	226,138	-	-	1,604,944	3,051,577	5-20
282,921	585	-	-	283,506	320	5-50
8,297,002	1,865,871	307	1,620,601	8,541,890	4,855,144	5
5,279,556	377,946	-	383,691	5,273,810	893,885	3
5,804,862	1,038,372	884,853	534,735	7,193,351	3,449,678	7
3,268,151	421,072	323,892	415,280	3,597,835	1,971,607	10
546,974	69,565	50,614	117,014	550,139	308,878	10
3,824	784	1,199	-	5,807	2,339	10
263	35,031	-	-	35,293	685,041	10
<u>320,640,144</u>	<u>26,454,852</u>	<u>1,260,815</u>	<u>4,205,728</u>	<u>344,149,392</u>	<u>698,193,015</u>	
-	-	-	-	-	16,230,473	-
25,201,025	2,726,280	-	-	27,927,305	114,631,026	50
4,262	12,787	-	-	17,049	696,302	50
356,219,982	24,853,520	51	6,509	381,067,044	618,207,566	50
56,302	709,880	-	-	766,182	27,246,506	25
11,941,582	680,465	-	2,169	12,619,878	3,767,107	5-10
617,496	12,468	-	1,297	628,667	46,654	10
130,431	13,018	8,357	11,155	140,651	96,123	5
119,734	2,732	-	-	122,466	8,013	3
3,516,555	456,545	400,401	584,795	3,788,706	1,736,625	7
4,665,255	711,648	27,169	107,347	5,296,725	3,454,754	10
424,806	33,090	(12,218)	944	444,733	83,524	10
-	320	651	-	970	4,977	10
461	4,471	223	-	5,155	50,770	10
<u>402,897,892</u>	<u>30,217,224</u>	<u>424,634</u>	<u>714,217</u>	<u>432,825,532</u>	<u>786,260,417</u>	
-	-	-	-	-	2,198,337	-
1,074,951	419,427	-	-	1,494,378	22,183,132	50
84,500	227,089	-	-	311,588	15,607,895	50
2,569,006	1,463,094	-	-	4,032,100	73,784,219	50
46,217	13,302	-	-	59,519	319,661	25
1,280	614	-	-	1,894	4,250	5-10
54,056	16,492	-	-	70,548	44,908	7
-	-	-	-	-	-	10
1,602	-	-	-	1,602	-	5
<u>3,831,612</u>	<u>2,140,018</u>	<u>-</u>	<u>-</u>	<u>5,971,630</u>	<u>114,142,401</u>	
-	-	-	-	-	235,541	-
1,798,294	340,887	-	-	2,139,181	14,938,391	50
6,359,764	690,176	-	-	7,049,940	12,643,743	25
1,946,035	173,337	-	-	2,119,372	6,547,378	50
8,216	8,993	-	-	17,209	342,400	25
109,501	8,935	-	-	118,436	245,862	25-50
2,291	607	-	-	2,898	9,053	10
231,156	0	-	2,224	228,932	-	5
45,857	6,437	-	-	52,294	96,836	5-20
-	12,714	-	-	12,714	139,855	3
133,488	15,371	-	-	148,859	26,712	7
4,386	1,772	-	-	6,158	11,563	10
3,736	-	-	-	3,736	-	10
<u>10,642,724</u>	<u>1,259,229</u>	<u>-</u>	<u>2,224</u>	<u>11,899,729</u>	<u>35,237,334</u>	
\$ 738,012,371	\$ 60,071,323	\$ 1,685,449	\$ 4,922,169	\$ 794,846,284	\$ 1,633,833,166	

San Antonio Water System
Schedule of Capital Assets and Allowances for Depreciation
For the Year Ended December 31, 2004

CAPITAL ASSETS					
	Dec. 31, 2003				Dec. 31, 2004
	Balances	Additions	Transfers	Deductions	Balances
	(Restated)				
BALANCES CARRIED FORWARD	\$ 2,290,153,121	\$ 155,644,002	\$ 2,411,738	\$ 19,529,410	\$ 2,428,679,451
WATER RESOURCES					-
Land and Land Rights	23,433,124	1,806,778	-	208	25,239,694
Structures and Improvements	850,970	7,835,735	-	-	8,686,705
Water Rights	9,132,042	-	-	-	9,132,042
Distribution Mains and Accessories	-	1,856,614	-	-	1,856,614
Communications Equipment	-	12,624	-	-	12,624
Office Furniture and Fixtures	102,206	-	(1,600)	-	100,606
Special Office Equipment	87,289	154,275	(71,441)	15,989	154,134
Software Systems	4,098	1,627	-	-	5,725
Misc Equipment	238,390	7,310	-	-	245,700
Automobiles and Trucks	480,978	163,549	(33,642)	-	610,885
Heavy Equipment	2,865	-	-	-	2,865
	<u>34,331,962</u>	<u>11,838,512</u>	<u>(106,683)</u>	<u>16,197</u>	<u>46,047,595</u>
WATER CONSERVATION					
Office Furniture and Fixtures	85,419	-	-	-	85,419
Special Office Equipment	2,358	-	-	2,358	-
Software Systems	1,070	-	-	-	1,070
Misc Equipment	-	-	-	-	-
Automobiles and Trucks	134,668	-	-	-	134,668
Heavy Equipment	38,098	-	-	-	38,098
	<u>261,613</u>	<u>-</u>	<u>-</u>	<u>2,358</u>	<u>259,255</u>
TOTAL SYSTEM FUND	2,324,746,696	167,482,514	2,305,055	19,547,965	2,474,986,301
WORKING CAPITAL FUND					
Light Equipment	464,697	-	(74,981)	182,329	207,388
Office Furniture and Equipment	66,785	2,690	-	-	69,475
Automobiles and Trucks	2,444,553	139,039	(1,562,384)	552,209	468,999
Shop Equipment	443,863	-	(6,631)	-	437,232
Heavy Equipment	2,409,231	175,716	(659,388)	229,402	1,696,157
Communications Equipment	1,028,902	-	(1,671)	-	1,027,231
TOTAL	<u>6,858,031</u>	<u>317,445</u>	<u>(2,305,055)</u>	<u>963,940</u>	<u>3,906,482</u>
SUBTOTAL CAPITAL ASSETS	\$ 2,331,604,727	\$ 167,799,959	\$ -	\$ 20,511,905	\$ 2,478,892,782

**San Antonio Water System
Schedule of Capital Assets and Allowances for Depreciation
For the Year Ended December 31, 2004**

DEPRECIATION						
Dec. 31, 2003 Balances	Additions	Transfers	Deductions	Dec. 31, 2004 Balances	Book Value	Years of Life
\$ 738,012,372	\$ 60,071,323	\$ 1,685,449	\$ 4,922,169	\$ 794,846,284	\$ 1,633,833,166	
-	-	-	-	-	25,239,694	-
22,774	29,991	-	-	52,765	8,633,940	50
-	-	-	-	-	9,132,042	-
-	27,849	-	-	27,849	1,828,765	50
-	1,052	-	-	1,052	11,572	10
61,024	9,364	-	-	70,389	30,217	10
32,450	34,907	(8,664)	4,616	54,077	100,057	5
2,958	933	-	-	3,891	1,834	3
95,662	11,693	-	-	107,355	138,346	5-20
268,823	64,419	3,425	-	336,667	274,219	7
883	287	-	-	1,170	1,695	10
<u>484,575</u>	<u>180,495</u>	<u>(5,240)</u>	<u>4,616</u>	<u>655,214</u>	<u>45,392,381</u>	
30,243	10,495	-	-	40,738	44,681	10
197	(865)	-	-	-	-	5
178	357	-	-	535	535	3
-	-	-	-	-	-	20
94,604	13,890	-	-	108,494	26,174	7
13,464	3,880	-	-	17,344	20,754	10
<u>138,686</u>	<u>27,757</u>	<u>-</u>	<u>-</u>	<u>167,111</u>	<u>92,144</u>	
738,635,632	60,279,575	1,680,209	4,926,785	795,668,609	1,679,317,692	
409,238	9,900	(40,525)	173,083	205,530	1,858	10
26,807	6,101	-	-	32,908	36,568	10
2,012,853	81,921	(1,290,690)	551,436	252,649	216,350	7
267,235	34,230	(1,850)	-	299,615	137,617	10
1,579,205	160,073	(346,922)	229,402	1,162,955	533,202	10
760,831	74,068	(223)	-	834,676	192,555	10
<u>5,056,169</u>	<u>366,293</u>	<u>(1,680,209)</u>	<u>953,921</u>	<u>2,788,332</u>	<u>1,118,149</u>	
\$ 743,691,802	\$ 60,645,868	\$ -	\$ 5,880,706	\$ 798,456,941	\$ 1,680,435,841	

**San Antonio Water System
Schedule of Capital Assets and Allowances for Depreciation
For the Year Ended December 31, 2004**

FIXED ASSETS					
	Dec. 31, 2003 Balances (Restated)	Additions	Transfers	Deductions	Dec. 31, 2004 Balances
CONSTRUCTION IN PROGRESS					
WATER					
Renewal and Replacement Fund	\$ (1,294,140)	\$ 35,341,577	-	\$ 21,532,858	\$ 12,514,579
Project Fund	105,766,525	37,430,175	-	24,890,372	118,306,328
Service Recovery Account	5,140,968	3,589,693	-	1,301,744	7,428,918
	<u>109,613,353</u>	<u>76,361,446</u>	<u>-</u>	<u>47,724,974</u>	<u>138,249,825</u>
CHILLED WATER & STEAM SYSTEM					
Renewal and Replacement Fund	176,265	1,702,806	-	-	1,879,071
Project Fund	1,466,243	77,645	-	1,091,648	452,240
	<u>1,642,508</u>	<u>1,780,451</u>	<u>-</u>	<u>1,091,648</u>	<u>2,331,311</u>
WASTEWATER					
Renewal and Replacement Fund	14,002,128	27,464,420	-	27,419,334	14,047,214
Project Fund	117,899,069	49,749,890	-	35,385,392	132,263,567
Developer Customer	14,545	802,569	-	-	817,113
	<u>131,915,742</u>	<u>78,016,878</u>	<u>-</u>	<u>62,804,726</u>	<u>147,127,894</u>
RECYCLED WATER SYSTEM					
Renewal and Replacement Fund	(236,527)	222,860	-	589,810	(603,476)
Project Fund	34,142,643	7,716,454	-	19,349,442	22,509,655
	<u>33,906,116</u>	<u>7,939,314</u>	<u>-</u>	<u>19,939,252</u>	<u>21,906,179</u>
WATER RESOURCES					
Renewal and Replacement Fund	(2,690,587)	15,687,814	-	9,224,016	3,773,210
Project Fund	153,838,505	44,430,159	-	2,294,971	195,973,693
	<u>151,147,918</u>	<u>60,117,973</u>	<u>-</u>	<u>11,518,987</u>	<u>199,746,904</u>
Total Construction in Progress	<u>428,225,637</u>	<u>224,216,062</u>	<u>-</u>	<u>143,079,587</u>	<u>509,362,113</u>
TOTAL	<u>\$ 2,759,830,364</u>	<u>\$ 392,016,021</u>	<u>-</u>	<u>\$ 163,591,491</u>	<u>\$ 2,988,254,894</u>

**San Antonio Water System
Schedule of Capital Assets and Allowances for Depreciation
For the Year Ended December 31, 2004**

DEPRECIATION					
Dec. 31, 2003 Balances	Additions	Transfers	Deductions	Dec. 31, 2004 Balances	Book Value
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,514,579
-	-	-	-	-	118,306,328
-	-	-	-	-	7,428,918
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,249,825</u>
-	-	-	-	-	1,879,071
-	-	-	-	-	452,240
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,331,311</u>
-	-	-	-	-	14,047,214
-	-	-	-	-	132,263,567
-	-	-	-	-	817,113
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,127,894</u>
-	-	-	-	-	(603,476)
-	-	-	-	-	22,509,655
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,906,179</u>
-	-	-	-	-	3,773,210
-	-	-	-	-	195,973,693
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,746,904</u>
-	-	-	-	-	509,362,113
<u>\$ 743,691,802</u>	<u>\$ 60,645,869</u>	<u>\$ -</u>	<u>\$ 5,880,706</u>	<u>\$ 798,456,941</u>	<u>\$ 2,189,797,954</u>

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