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***OTHER FINANCIAL INFORMATION-***  
***SUPPLEMENTAL SCHEDULES***



San Antonio Water System  
**SCHEDULE OF FUNDS - BALANCE SHEET**  
**December 31, 2001**

**ASSETS**

	System Fund	Internal Service Fund	Debt Service Fund
<b>CURRENT ASSETS</b>			
Investments	\$ 32,173,416	\$ -	\$ -
Accrued interest receivable	537,435	-	-
Accounts receivable	23,123,816	-	-
Allowance for uncollectable accounts (deduction)	(272,697)	-	-
Inventory - materials and supplies	-	4,028,953	-
Prepaid expenses	1,072,086	-	-
Interfund receivables	95,570,526	-	-
Total current assets	152,204,582	4,028,953	-
 <b>UNAMORTIZED REFUNDING BOND EXPENSE</b>			
	5,531,782	-	-
 <b>RESTRICTED ASSETS</b>			
Debt Service Fund:			
Cash and cash equivalents	-	-	493,270
Investments	-	-	23,025,197
Interfund receivables	-	-	(658,159)
Construction Funds:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Interfund receivables	-	-	-
Conservation:			
Investments	7,400,223	-	-
Customers' deposits	-	-	-
Investments	5,007,576	-	-
	12,407,799	-	22,860,308
 <b>UTILITY PLANT</b>			
Utility plant in service	1,868,916,176	39,324,742	-
Less allowance for depreciation	620,478,359	23,457,652	-
	1,248,437,817	15,867,090	-
Land and land rights	45,223,776	-	-
Construction in progress	339,399,414	-	-
Total utility plant	1,633,061,007	15,867,090	-
 <b>TOTAL ASSETS</b>			
	\$ 1,803,205,170	\$ 19,896,043	\$ 22,860,308

	<b>Renewal and Replacement Fund</b>	<b>Project Fund</b>	<b>Eliminations</b>	<b>Combined Total</b>
\$	-	-	(9,271,926)	\$ 22,901,490
	-	-	-	537,435
	-	-	-	23,123,816
	-	-	-	(272,697)
	-	-	-	4,028,953
	-	-	-	1,072,086
	-	-	(95,570,526)	-
	-	-	(104,842,452)	51,391,083
	-	-	-	5,531,782
	-	-	-	493,270
	-	-	(658,159)	22,367,038
	-	-	658,159	-
	5,132,250	25,822,353	-	30,954,603
	8,083,874	63,402,898	9,930,085	81,416,857
	32,217,953	-	(32,217,953)	-
	-	-	-	7,400,223
	-	-	-	5,007,576
	45,434,077	89,225,251	(22,287,868)	147,639,567
	-	-	-	1,908,240,918
	-	-	-	643,936,011
	-	-	-	1,264,304,907
	-	-	-	45,223,776
	-	-	-	339,399,414
	-	-	-	1,648,928,097
\$	<u>45,434,077</u>	<u>89,225,251</u>	<u>(127,130,320)</u>	<u>\$ 1,853,490,529</u>

San Antonio Water System  
**SCHEDULE OF FUNDS - BALANCE SHEET - Continued**  
**December 31, 2001**

**LIABILITIES AND EQUITY**

	System Fund	Internal Service Fund	Debt Service Fund
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 3,382,712	\$ 254,231	\$ -
Sewer service collections payable	190,482	-	-
Capital leases payable	144,501	103,740	-
Note payable - CPS	268,127		
Accrued vacation payable	3,766,821	133,981	-
Accrued payroll and benefits	4,246,781	73,278	-
Accrued claims payable	1,707,065	21,731	-
Accrued stormwater services	1,078,861	-	-
Sundry payables and accruals	6,210,116	(114,313)	-
Interfund payables	103,040,055	1,802,397	-
Total current liabilities	124,035,521	2,275,045	-
<b>CURRENT LIABILITIES PAYABLE FROM RESTRICTED FUNDS</b>			
Debt Service Fund:			
Accrued interest payable	-	-	5,594,868
Construction Funds:			
Contract retainage payable	-	-	-
Advances for construction	-	-	-
Interfund payable	-	-	-
Customers' deposits	5,007,576	-	-
Revenue bonds payable within one year	25,045,000	-	-
	30,052,576	-	5,594,868
<b>NONCURRENT LIABILITIES</b>			
Capital leases	198,333	321,525	-
CPS Note Payable	2,409,951		
Commercial paper notes	185,000,000	-	-
Revenue bonds payable after one year	703,410,000	-	-
Unamortized premium	1,638,523	-	-
Less unamortized loss	(8,571,819)	-	-
Less unamortized discount	(15,542,613)	-	-
Total noncurrent liabilities	868,542,375	321,525	-
Total liabilities	1,022,630,472	2,596,570	5,594,868
<b>EQUITY</b>			
Retained earnings reserved for:			
Debt Service Fund	-	-	17,265,440
Construction	-	-	-
Conservation	7,400,223	-	-
	7,400,223	-	17,265,440
Unreserved	150,589,913	17,299,473	-
	157,990,136	17,299,473	17,265,440
Contributions in aid of construction	622,584,562	-	-
Total equity	780,574,698	17,299,473	17,265,440
<b>TOTAL LIABILITIES AND EQUITY</b>	\$ 1,803,205,170	\$ 19,896,043	\$ 22,860,308

	<b>Renewal and Replacement Fund</b>	<b>Project Fund</b>	<b>Eliminations</b>	<b>Combined Total</b>
\$	-	-	-	\$ 3,636,943
	-	-	-	190,482
	-	-	-	248,241
	-	-	-	268,127
	-	-	-	3,900,802
	-	-	-	4,320,059
	-	-	-	1,728,796
	-	-	-	1,078,861
	-	-	-	6,095,803
	-	-	(104,842,452)	-
	-	-	(104,842,452)	21,468,114
	-	-	-	5,594,868
	301,403	3,062,770	-	3,364,173
	2,718,434	-	-	2,718,434
	-	22,287,868	(22,287,868)	-
	-	-	-	5,007,576
	-	-	-	25,045,000
	3,019,837	25,350,638	(22,287,868)	41,730,051
	-	-	-	519,858
	-	-	-	2,409,951
	-	-	-	185,000,000
	-	-	-	703,410,000
	-	-	-	1,638,523
	-	-	-	(8,571,819)
	-	-	-	(15,542,613)
	-	-	-	868,863,900
	3,019,837	25,350,638	(127,130,320)	932,062,065
	-	-	-	17,265,440
	42,414,240	63,874,613	-	106,288,853
	-	-	-	7,400,223
	42,414,240	63,874,613	-	130,954,516
	-	-	-	167,889,386
	42,414,240	63,874,613	-	298,843,902
	-	-	-	622,584,562
	42,414,240	63,874,613	-	921,428,464
\$	<u>45,434,077</u>	<u>\$ 89,225,251</u>	<u>\$ (127,130,320)</u>	<u>\$ 1,853,490,529</u>

**San Antonio Water System**  
**SCHEDULE OF FUNDS - REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**For the Seven Months Ended December 31, 2001**

	<u>System Fund</u>	<u>Internal Service Fund</u>	<u>Debt Service Fund</u>
<b>OPERATING REVENUES</b>			
Water delivery system	\$ 52,803,937	\$ -	\$ -
Water supply system	23,537,496	-	-
Wastewater system	51,541,185	-	-
Chilled water and steam system	6,822,031	-	-
Total operating revenues	<u>134,704,649</u>	<u>-</u>	<u>-</u>
<b>OPERATING EXPENSE</b>			
Personal services	38,854,362	-	-
Contractual services	37,214,067	-	-
Materials & supplies	6,941,931	-	-
Other charges	6,508,354	-	-
Less: costs capitalized & transferred to			
Renewal & Replacement Fund	(9,651,247)	-	-
Internal service fund - net (gain)	-	(1,419,149)	-
Total operating expenses before depreciation	<u>79,867,467</u>	<u>(1,419,149)</u>	<u>-</u>
Depreciation expense	27,496,504	1,957,992	-
Total operating expenses	<u>107,363,971</u>	<u>538,843</u>	<u>-</u>
Operating income/ loss	27,340,678	(538,843)	-
<b>NONOPERATING REVENUES:</b>			
Interest earned and miscellaneous	2,696,242	-	422,249
Total nonoperating revenues	<u>2,696,242</u>	<u>-</u>	<u>422,249</u>
<b>NONOPERATING EXPENSES:</b>			
Amortization of refunding bond expense	304,736	-	-
Interest expense:			
Revenue bonds and commercial paper	(4,169,197)	-	25,527,512
Capital leases	130,322	15,610	-
Amortized discount/premium/loss expense	733,901	-	-
Loss on sale of fixed assets	159,026	-	-
Transfers to the City of San Antonio	3,621,427	-	-
Total nonoperating expenses	<u>780,215</u>	<u>15,610</u>	<u>25,527,512</u>
Income (loss) before contributions and operating transfers	<u>29,256,705</u>	<u>(554,453)</u>	<u>(25,105,263)</u>
Contributions	6,949,745	-	-
Income (loss)	<u>36,206,450</u>	<u>(554,453)</u>	<u>(25,105,263)</u>
Operating transfers in (out)	<u>(25,105,263)</u>	<u>-</u>	<u>25,105,263</u>
<b>NET INCOME (LOSS) - carried forward</b>	<u>\$ 11,101,187</u>	<u>\$ (554,453)</u>	<u>\$ -</u>

	<b>Renewal and Replacement Fund</b>	<b>Project Fund</b>	<b>Combined Total</b>
\$	-	\$ -	\$ 52,803,937
	-	-	23,537,496
	-	-	51,541,185
	-	-	6,822,031
	-	-	134,704,649
	-	-	38,854,362
	-	-	37,214,067
	-	-	6,941,931
	-	-	6,508,354
	-	-	(9,651,247)
	-	-	(1,419,149)
	-	-	78,448,318
	-	-	29,454,496
	-	-	107,902,814
	-	-	26,801,835
	-	2,181,249	5,299,740
	-	2,181,249	5,299,740
	-	-	304,736
	-	-	21,358,315
	-	-	145,932
	-	-	733,901
	-	-	159,026
	-	-	3,621,427
	-	-	26,323,337
	-	2,181,249	5,778,238
	-	-	6,949,745
	-	2,181,249	12,727,983
	-	-	-
	-	2,181,249	12,727,983

San Antonio Water System  
**SCHEDULE OF FUNDS - REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS - (continued)**  
For the Seven Months Ended December 31, 2001

	<u>System Fund</u>	<u>Internal Service Fund</u>	<u>Debt Service Fund</u>
<b>NET INCOME (LOSS) - brought forward</b>	\$ 11,101,187	\$ (554,453)	\$ -
Retained earnings, June 1, 2001	140,818,256	17,853,926	2,195,864
Residual equity transfers in (out)	(16,454,397)	-	15,069,576
Fixed Asset Transfer	175,000	-	-
Commercial paper notes issued	(20,000,000)	-	-
Contributions in aid of construction	(6,949,745)	-	-
Proceeds from Bond Issue	-	-	-
Commercial paper retired	-	-	-
Expenditures for plant additions	49,299,835	-	-
Retained earnings, December 31, 2001	\$ <u><u>157,990,136</u></u>	\$ <u><u>17,299,473</u></u>	\$ <u><u>17,265,440</u></u>

	<b>Renewal and Replacement Fund</b>		<b>Project Fund</b>		<b>Combined Total</b>
\$	-	\$	2,181,249	\$	12,727,983
	47,217,984		77,854,889		285,940,919
	1,384,821		-		-
	-		-		175,000
	-		20,000,000		-
	6,949,745		-		-
	-		-		-
	-		-		-
	(13,138,310)		(36,161,525)		-
\$	<u>42,414,240</u>	\$	<u>63,874,613</u>	\$	<u>298,843,902</u>

San Antonio Water System  
**SCHEDULE OF FUNDS - CASH FLOWS**  
For the Seven Months Ended December 31, 2001

	<b>System Fund</b>	<b>Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 135,194,233	
Cash paid to vendors for operations	(53,222,227)	
Cash paid to employees for services	(34,343,213)	
Net cash provided by operating activities	47,628,793	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers to the City's General Fund	(1,932,317)	
Operating transfers in	(25,105,263)	
Equity transfers	(16,454,397)	
Net cash provided by/(used for) noncapital financing activities	(43,491,977)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from sale of fixed assets	827	
Proceeds from developers for plant construction		
Proceeds from Commercial Paper		
Payments for acquisition of equipment and furniture	(3,836,660)	
Payments for acquisition of property and plant		
Payment of interest on tax exempt commercial paper		
Payment of interest on revenue bonds outstanding		
Payment of Bond Sale Expense	(27,095)	
Payment on Capital Leases	(167,085)	
Payment on CPS Note	(280,000)	
Cash paid to employees for construction of plant		
Cash paid for supplies for construction of plant		
Net cash provided by/(used for) capital and related financing	(4,310,013)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(68,835,129)	
Maturity of investments	66,365,357	
Interest income	2,642,969	
Net cash provided by/(used for) from investing activities	173,197	-
<b>NET CASH INCREASE (DECREASE)</b>	-	
<b>CASH AND CASH EQUIVALENTS, AT BEGINNING OF PERIOD</b>	-	-
<b>CASH AND CASH EQUIVALENTS, AT END OF PERIOD</b>	\$ -	\$ -

<b>Debt Service Fund</b>	<b>Renewal and Replacement Fund</b>	<b>Project Fund</b>	<b>Combined Total</b>
			\$ 135,194,233
			(53,222,227)
			(34,343,213)
-	-	-	47,628,793
			(1,932,317)
25,105,263			-
15,069,576	1,384,821		-
40,174,839	1,384,821	-	(1,932,317)
			827
	6,933,403		6,933,403
20,000,000			20,000,000
			(3,836,660)
	(15,901,667)	(23,852,501)	(39,754,168)
(2,541,849)			(2,541,849)
(20,345,257)			(20,345,257)
			(27,095)
			(167,085)
			(280,000)
	(1,639,048)	(2,458,572)	(4,097,620)
	(2,225,090)	(3,337,636)	(5,562,726)
(2,887,106)	(12,832,403)	(29,648,708)	(49,678,230)
(42,781,551)	(4,971,363)	(35,819,526)	(152,407,569)
5,220,337	21,551,195	54,220,336	147,357,225
422,249	-	2,181,249	5,246,467
(37,138,965)	16,579,832	20,582,059	196,123
148,768	5,132,250	(9,066,649)	(3,785,631)
344,502	-	34,889,002	35,233,504
493,270	5,132,250	25,822,353	31,447,873

San Antonio Water System  
**SCHEDULE OF REVENUES AND THEIR DISPOSITION**  
**IN ACCORDANCE WITH ORDINANCE NO. 75686**  
**COMPARED TO ANNUAL BUDGET**  
**For the Seven Months Ended December 31, 2001**

**SOURCES OF FUNDS**

<b>OPERATING REVENUES</b>	<b>Actual</b>	<b>Annual Budget</b>	<b>Variance</b>
Water delivery system	\$ 52,803,937	\$ 55,270,534	\$ (2,466,597)
Water supply system	23,537,496	24,639,969	(1,102,473)
Wastewater system	51,541,185	57,935,942	(6,394,757)
Chilled water and steam system	6,822,031	7,358,505	(536,474)
	<u>134,704,649</u>	<u>145,204,950</u>	<u>(10,500,301)</u>
 <b>NONOPERATING REVENUES</b>			
Interest earned and miscellaneous	5,299,740	4,540,746	758,994
Capital Contributions	6,949,745	-	6,949,745
Other financing sources (draw on equity)	-	638,864	(638,864)
	<u>-</u>	<u>638,864</u>	<u>(638,864)</u>
 <b>TOTAL SOURCES OF FUNDS</b>	 <u>\$ 146,954,134</u>	 <u>\$ 150,384,560</u>	 <u>\$ (3,430,426)</u>

**USES OF FUNDS**

**MAINTENANCE AND OPERATION**

Personal services	\$ 38,854,362	\$ 39,532,937	\$ (678,575)
Contractual services	37,214,067	42,693,263	(5,479,196)
Materials and supplies	6,941,931	5,753,682	1,188,249
Other charges	6,508,354	6,159,204	349,150
Interfund transfers	(9,660,347)	(11,484,445)	1,824,098
Intercompany cost allocations	9,100	-	9,100
Internal service fund (gain)	(1,419,149)	-	(1,419,149)
	<u>78,448,318</u>	<u>82,654,641</u>	<u>(4,206,323)</u>
 <b>OPERATING RESERVE REQUIREMENT</b>	 1,314,410	 1,314,410	 -
 <b>DEBT REQUIREMENTS</b>			
Revenue Bonds:			
Interest costs	23,012,302	22,908,025	104,277
Retirement of bonds	15,069,576	15,313,000	(243,424)
Commercial Paper Notes	2,515,210	7,557,865	(5,042,655)
Other Debt	370,232	-	370,232
	<u>40,967,320</u>	<u>45,778,890</u>	<u>(4,811,570)</u>
 <b>TRANSFER TO THE CITY'S GENERAL FUND</b>	 3,621,427	 3,862,370	 (240,943)
<b>AMOUNT AVAILABLE FOR TRANSFER TO</b>			
<b>THE RENEWAL AND REPLACEMENT FUND:</b>			
<b>CAPITAL CONTRIBUTIONS</b>	6,949,745	-	6,949,745
<b>GENERAL</b>	15,652,914	16,774,249	(1,121,335)
	<u>22,602,659</u>	<u>16,774,249</u>	<u>5,828,410</u>
 <b>TOTAL USES OF FUNDS</b>	 <u>\$ 146,954,134</u>	 <u>\$ 150,384,560</u>	 <u>\$ (3,430,426)</u>

**San Antonio Water System**  
**MAINTENANCE AND OPERATION EXPENSES BY ACCOUNT (SYSTEM FUND)**  
For the Seven Months Ended December 31, 2001

Account Code	Classification	7 Months Actual	7 Months Budget	Variance Over/(Under)
<b>PERSONAL SERVICES</b>				
511110	Administrative Salaries and Wages	\$ 7,199,340	\$ 10,004,099	\$ (2,804,759)
511120	Operating Salaries and Wages	10,619,099	10,087,075	532,024
511130	Maintenance Salaries and Wages	9,456,809	9,946,407	(489,598)
511140	Overtime	2,221,987	1,302,507	919,480
511150	On-Call Pay	270,924	195,334	75,590
511160	Employee Insurance	1,884,005	1,948,857	(64,852)
511162	Retirement	5,072,416	5,117,603	(45,187)
511164	Compensation for Unused Sick Leave	594,714	-	594,714
511166	Personal Leave Bonus	344,443	575,000	(230,557)
511168	Vacation Pay	360,308	356,055	4,253
511168	Longevity Pay	830,317	-	830,317
	Total Personal Services	\$ 38,854,362	\$ 39,532,937	\$ (678,575)
<b>CONTRACTUAL SERVICES</b>				
511210	Operating Expense	\$ 1,083,806	\$ 1,257,714	\$ (173,908)
511211	Rental of Facilities	573,103	579,666	(6,563)
511212	Alarm and Security	179,511	301,784	(122,273)
511213	Collection Expense	197,709	203,000	(5,291)
511214	Shoe Reimbursement	39,944	42,286	(2,342)
511215	Program Expenditures	3,424,129	3,625,653	(201,524)
511216	Catering Services	36,892	71,246	(34,354)
511220	Maintenance Expense	3,350,343	3,044,502	305,841
511230	Street Cut Permit	412,668	207,397	205,271
511230	Street Paving/Repair/	15,745	101,500	(85,755)
511230	Outside Equipment Rental	421,528	165,736	255,792
511235	Working Capital Equipment Rental	4,306,709	4,246,495	60,214
511240	Travel	119,513	354,278	(234,765)
511245	Training	265,350	493,142	(227,792)
511250	Memberships and Subscriptions	264,735	164,081	100,654
511260	Utilities	9,305,500	10,187,794	(882,294)
511270	Water Options & Payments	713,472	3,815,942	(3,102,470)
511270	Postage	721,056	832,729	(111,673)
511280	Telemetry Charges	38,788	40,495	(1,707)
511310	Educational Assistance	39,058	76,750	(37,692)
511311	Sludge Removal and Haulage	62,214	49,000	13,214
511312	Contractual Professional Services	5,943,838	7,161,602	(1,217,764)
511313	Inspection and Assessment Fees	2,958,242	3,475,522	(517,280)
511315	Temporary Employees	992,681	524,669	468,012
511320	Legal Services	1,437,607	1,346,331	91,276
511370	Communications	302,827	306,449	(3,622)
511380	Data Processing Service Charges	7,099	17,500	(10,401)
	Total Contractual Services	\$ 37,214,067	\$ 42,693,263	\$ (5,479,196)

**San Antonio Water System**  
**MAINTENANCE AND OPERATION EXPENSES BY ACCOUNT (SYSTEM FUND)**  
For the Seven Months Ended December 31, 2001

Account Code	Classification	7 Months Actual	7 Months Budget	Variance Over/(Under)
<b>MATERIALS AND SUPPLIES</b>				
511410	Small Tools	\$ 197,063	\$ 162,477	\$ 34,586
511420	Operating Materials and Supplies	1,516,836	1,373,455	143,381
511421	Heating Fuel	12,934	18,662	(5,728)
511422	Chemicals, Medical & Drugs	1,100,975	1,318,464	(217,489)
511425	Education of School Children	19,870	10,500	9,370
511426	Public Awareness	-	10,500	(10,500)
511427	Enforcement	6,293	-	6,293
511428	Program Materials	63,901	160,505	(96,604)
511430	Maintenance Materials and Supplies	3,690,676	2,402,726	1,287,950
511440	Safety Materials and Supplies	227,741	205,988	21,753
511451	Motor Fuel and Lubricants	21,735	14,574	7,161
511460	Cafeteria Food Supplies	83,907	75,831	8,076
	Total Materials and Supplies	\$ 6,941,931	\$ 5,753,682	\$ 1,188,249
<b>OTHER CHARGES</b>				
511510	Judgment and Claim Settlements	\$ 306,576	\$ 229,762	\$ 76,814
511511	AL/GL Claims - Contingent Liability	22,930	-	22,930
511520	Bank Charges	10,572	382,971	(372,399)
511522	Financing Charges	653,029	-	653,029
511530	Employee Relations	63,824	177,110	(113,286)
511540	Employee Insurance	4,145,380	4,007,591	137,789
511560	Uncollectible Accounts	376,507	332,794	43,713
511570	General Liability & Fire Insurance	445,368	451,227	(5,859)
511580	Unemployment Compensation	-	23,335	(23,335)
511590	Workers' Compensation Medical Payments	554,547	361,125	193,422
511600	Workers' Compensation Contingent Liability	(361,881)	-	(361,881)
511610	Workers' Compensation Benefits and Payments	272,213	149,289	122,924
511620	Workers' Compensation Misc. Claims Expenditures	19,289	44,000	(24,711)
	Total Other Charges	\$ 6,508,354	\$ 6,159,204	\$ 349,150
	Subtotal before Transfers	\$ 89,518,714	\$ 94,139,086	\$ (4,620,372)
511720	Interfund Transfers	(9,651,247)	(11,484,445)	1,833,198
	Total Interfund Transfers	(9,651,247)	(11,484,445)	1,833,198
	Internal Service Fund (gain)	(1,419,149)	-	(1,419,149)
	Total Maintenance and Operating Expenses	<u>\$ 78,448,318</u>	<u>\$ 82,654,641</u>	<u>\$ (4,206,323)</u>

San Antonio Water System

Schedule of Fixed Assets and Allowances for Depreciation

For the Seven Months Ended December 31, 2001

SYSTEM FUND	Fixed Assets			December 31, 2001 Balances
	May 31, 2001 Balances	Additions	Deductions	
<b>WATER</b>				
1401 Land and Land Rights	\$ 26,386,755	\$ 98,864	\$ -	\$ 26,485,619
Water Permits	-	-	-	-
1403 Acquisition of Water Rights	8,815,801	469,976	-	9,285,777
1404 Leased Water Rights	90,000	-	-	90,000
1405 Structures and Improvements	87,391,529	483,945	-	87,875,474
1411 Electric Pumping Equipment	32,745,233	1,304,970	-	34,050,203
1413 Other Power Pumping Equipment	137,362	(0)	-	137,362
1425 Purification Equipment	311,207	(0)	-	311,207
1420 Distribution Mains and Accessories	457,789,625	14,918,725	-	472,708,350
1433 Services	126,068,982	2,647,743	51,836	128,664,889
1430 Hydrants	34,785,106	744,184	-	35,529,290
1435 Meters	34,223,818	1,135,975	312,725	35,047,068
1437 Furniture and Fixtures	3,560,093	89,173	8,647	3,640,619
1440, 1443 Equipment, Tools and Records	3,840,556	336,604	-	4,177,160
1442 Maps	286,137	(0)	-	286,137
1438 Special Office Equipment	10,658,127	569,126	329,254	10,898,000
1439 Software Systems	5,169,923	196,606	-	5,366,529
	<u>832,260,254</u>	<u>22,995,890</u>	<u>702,461</u>	<u>854,553,682</u>
<b>WASTEWATER</b>				
1401 Land and Land Rights	8,532,134	206,749	-	8,738,883
1405 Structures and Improvements	95,251,966	1,316,890	-	96,568,856
1413 Sewer Mains/Drainage	445,782,620	7,971,912	-	453,754,532
1430 Treatment Facilities	406,920,184	0	-	406,920,184
1436, 1440 Machinery and Lab Equipment	14,109,237	1,171,627	44,227	15,236,637
1437 Office Furniture and Equipment	1,359,647	23,825	891	1,382,581
1438 Special Office Equipment	263,261	(0)	7,424	255,836
1439 Software Systems	119,750	3,350	-	123,100
(w/1436) Laboratory Equipment				
	<u>972,338,799</u>	<u>10,694,353</u>	<u>52,543</u>	<u>982,980,609</u>
<b>RECYCLED WATER SYSTEM</b>				
1401 Land and Land Rights	82,119	(0)	-	82,119
1405 Structures and Improvements	10,554,353	0	-	10,554,353
1420 Distribution Main	23,792,620	1	-	23,792,621
1433 Other Improvements	117,185	0	-	117,185
1436 Machinery and Equipment-Other	7,886	11,187	-	19,073
1437 Office Furniture and Equipment	47,022	0	-	47,022
1438 Special Office Equipment	4,201	0	-	4,201
	<u>34,605,386</u>	<u>11,189</u>	<u>-</u>	<u>34,616,575</u>
<b>CHILLED WATER &amp; STEAM SYSTEM</b>				
1401 Land	205,631	0	-	205,631
1405 Structures and Improvements	4,024,187	211,980	-	4,236,167
1411 Heating and Cooling Equipment	18,973,057	(0)	-	18,973,057
1420 Mains	3,705,944	0	-	3,705,944
1435 Meters	146,827	10,571	-	157,398
1438 Office Furniture and Fixtures	33,247	0	-	33,247
1443 Misc Equipment	126,874	23,947	-	150,821
1439 Computer System	231,632	0	-	231,632
	<u>27,447,399</u>	<u>246,498</u>	<u>-</u>	<u>27,693,897</u>
<b>SUBTOTAL SYSTEM FUND</b>	\$ 1,866,651,838	\$ 33,947,930	\$ 755,004	\$ 1,899,844,764

		Depreciation				
May 31, 2001				December 31, 2001		Years
Balances	Additions	Deductions	Balances	Book Value		of Life
\$ -	\$ -	\$ -	\$ -	26,485,619		
-	-	-	-	-		-
-	-	-	-	9,285,777		
90,000	-	-	90,000	-		3
25,323,471	1,021,881	-	26,345,352	61,530,122		50
10,601,959	384,206	-	10,986,165	23,064,038		50
105,004	2,867	-	107,871	29,490		25
308,533	1,714	-	310,247	960		10
118,970,650	5,342,593	-	124,313,243	348,395,108		50
66,556,741	2,779,221	51,836	69,284,126	59,380,763		25
8,705,333	408,295	-	9,113,628	26,415,662		50
16,086,857	757,615	312,725	16,531,746	18,515,321		25
1,246,550	103,956	4,468	1,346,038	2,294,581		2-20
1,140,482	121,015	-	1,261,497	2,915,663		20
282,517	726	-	283,243	2,894		20
4,729,732	540,647	193,537	5,076,842	5,821,158		5
2,992,989	417,910	-	3,410,899	1,955,629		3
<u>257,140,817</u>	<u>11,882,646</u>	<u>562,566</u>	<u>268,460,897</u>	<u>586,092,786</u>		
-	-	-	-	8,738,883		
19,315,625	1,203,662	-	20,519,287	76,049,569		50
132,515,575	5,269,948	-	137,785,523	315,969,009		50
163,324,153	7,792,593	-	171,116,746	235,803,439		25
10,718,042	366,781	26,428	11,058,395	4,178,241		5-10
1,173,070	62,164	891	1,234,343	148,238		05
228,463	5,933	7,069	227,327	28,509		5
119,750	252	-	120,002	3,098		03
-	-	-	-	-		06
<u>327,394,678</u>	<u>14,701,332</u>	<u>34,388</u>	<u>342,061,622</u>	<u>640,918,987</u>		
-	-	-	-	82,119		
281,123	123,135	-	404,258	10,150,096		50
605,866	277,581	-	883,447	22,909,174		50
32,975	2,733	-	35,708	81,477		25
5,009	586	-	5,595	13,478		10
38,227	2,158	-	40,385	6,637		05
4,201	0	-	4,201	-		5
<u>967,401</u>	<u>406,193</u>	<u>-</u>	<u>1,373,594</u>	<u>33,242,981</u>		
-	-	-	-	205,631		
1,369,390	46,914	-	1,416,304	2,819,863		50
4,604,274	396,571	-	5,000,845	13,972,212		25
1,598,914	43,238	-	1,642,152	2,063,792		50
96,511	3,029	-	99,540	57,858		25
15,509	673	-	16,182	17,066		10-20
52,422	3,713	-	56,135	94,685		20
231,047	158	-	231,205	427		10
<u>7,968,067</u>	<u>494,296</u>	<u>-</u>	<u>8,462,363</u>	<u>19,231,534</u>		
\$ 593,470,963	\$ 27,484,467	\$ 596,954	\$ 620,358,476	\$ 1,279,486,288		

San Antonio Water System

Schedule of Fixed Assets and Allowances for Depreciation

For the Seven Months Ended December 31, 2001

	Fixed Assets			December 31, 2001 Balances
	May 31, 2001 Balances	Additions	Deductions	
<b>BALANCES CARRIED FORWARD</b>	\$ 1,866,651,838	\$ 33,947,930	\$ 755,004	\$ 1,899,844,764
<b>WATER RESOURCES</b>				
1401 Land and Land Rights	9,711,524	0	-	9,711,524
1403 Water Rights	4,492,678	(299,291)	-	4,193,387
1437 Office Furniture and Fixtures	134,328	(4,050)	-	130,278
1438 Special Office Equipment	23,461	670	3,774	20,357
1439 Software Systems	2,925	-	-	2,925
1440, 1443 Misc Equipment	213,455	9,356	-	222,811
	<u>14,578,371</u>	<u>(293,314)</u>	<u>3,774</u>	<u>14,281,283</u>
<b>WATER CONSERVATION</b>				
1437 Office Furniture and Fixtures	9,707	580	-	10,287
1438 Special Office Equipment	495	-	-	495
1443 Misc Equipment	925	2,200	-	3,125
	<u>11,127</u>	<u>2,779</u>	<u>-</u>	<u>13,906</u>
<b>TOTAL SYSTEM FUND</b>	\$ 1,881,241,336	\$ 33,657,395	\$ 758,778	\$ 1,914,139,953
<b>WORKING CAPITAL FUND</b>				
1446 Light Equipment	2,284,383	(0)	30,529	2,253,853
1438 Office Furniture and Equipment	129,544	(95)	-	129,449
1439 Computer Equipment	1,774	-	-	1,774
1443, 1444 Automobiles and Trucks	16,382,799	970,762	938,200	16,415,361
1447 Shop Equipment	640,084	5,263	-	645,347
1445 Heavy Equipment	16,016,999	426,528	91,305	16,352,222
1448 Communications Equipment	3,526,734	0	-	3,526,734
<b>TOTAL</b>	<u>38,982,317</u>	<u>1,402,458</u>	<u>1,060,034</u>	<u>39,324,741</u>
<b>SUBTOTAL FIXED ASSETS</b>	<u>1,920,223,653</u>	<u>35,059,852</u>	<u>1,818,812</u>	<u>1,953,464,694</u>

		Depreciation				
May 31, 2001				December 31, 2001		
Balances	Additions	Deductions	Balances	Book Value	Years of Life	
\$ 593,470,963	\$ 27,484,467	\$ 596,954	\$ 620,358,476	\$ 1,279,486,288		
-	-	-	-	9,711,524		
-	-	-	-	4,193,387		
30,081	3,818	-	33,899	96,379	10-20	
-	16,445	1,969	14,476	5,881	5	
2,925	-	-	2,925	-	03	
76,008	(8,627)	-	67,381	155,430	20	
<u>109,014</u>	<u>11,636</u>	<u>1,969</u>	<u>118,681</u>	<u>14,162,602</u>		
662	291	-	953	9,333	10-20	
100	28	-	128	367	5	
40	82	-	122	3,002	20	
<u>802</u>	<u>402</u>	<u>-</u>	<u>1,204</u>	<u>12,702</u>		
\$ 593,580,779	\$ 27,496,504	\$ 598,923	\$ 620,478,360	\$ 1,293,661,593		
1,475,470	80,821	28,833	1,527,459	726,395	10	
49,705	3,923	-	53,628	75,821	20	
1,212	104	-	1,316	458	10	
10,573,075	915,729	934,934	10,553,870	5,861,492	2-7	
431,069	25,653	-	456,722	188,624	10	
7,754,197	765,332	91,305	8,428,225	7,923,998	2-10	
2,270,004	166,427	-	2,436,431	1,090,303	10	
<u>22,554,732</u>	<u>1,957,990</u>	<u>1,055,071</u>	<u>23,457,651</u>	<u>15,867,090</u>		
<u>616,135,511</u>	<u>29,454,494</u>	<u>1,653,994</u>	<u>643,936,011</u>	<u>1,309,528,683</u>		

San Antonio Water System

Schedule of Fixed Assets and Allowances for Depreciation

For the Seven Months Ended December 31, 2001

	Fixed Assets			December 31, 2001 Balances
	May 31, 2001 Balances	Additions	Deductions	
<b>CONSTRUCTION IN PROGRESS</b>				
<b>WATER</b>				
Renewal and Replacement Fund	\$ 7,240,122	\$ 2,382,980	\$ 575,613	\$ 9,047,489
Project Fund	92,019,005	14,456,471	18,232,152	88,243,324
Service Recovery Account	2,167,400	1,394,270	823,382	2,738,289
	<u>101,426,527</u>	<u>18,233,721</u>	<u>19,631,146</u>	<u>100,029,101</u>
<b>CHILLED WATER &amp; STEAM SYSTEM</b>				
Renewal and Replacement Fund	-	-	-	-
Project Fund	17,360,014	1,167,310	222,551	18,304,773
	<u>17,360,014</u>	<u>1,167,310</u>	<u>222,551</u>	<u>18,304,773</u>
<b>WASTEWATER</b>				
Renewal and Replacement Fund	23,149,307	5,398,736	1,332,030	27,216,013
Project Fund	83,088,177	8,718,680	8,085,655	83,721,202
Developer Customer	-	-	-	-
	<u>106,237,484</u>	<u>14,117,416</u>	<u>9,417,684</u>	<u>110,937,216</u>
<b>RECYCLED WATER SYSTEM</b>				
Renewal and Replacement Fund	10,810,866	51,456	-	10,862,322
Project Fund	68,202,665	8,350,213	-	76,552,878
	<u>79,013,531</u>	<u>8,401,670</u>	<u>-</u>	<u>87,415,201</u>
<b>WATER RESOURCES</b>				
Renewal and Replacement Fund	(88,375)	(84,361)	-	(172,736)
Project Fund	15,301,477	7,584,382	-	22,885,859
	<u>15,213,102</u>	<u>7,500,021</u>	<u>-</u>	<u>22,713,123</u>
Total Construction in Progress	<u>319,250,658</u>	<u>49,420,137</u>	<u>29,271,381</u>	<u>339,399,414</u>
<b>TOTAL</b>	\$ <u>2,254,687,413</u>	\$ <u>84,479,990</u>	\$ <u>31,090,193</u>	\$ <u>2,292,864,108</u>

Depreciation					
May 31, 2001 Balances	Additions	Deductions	December 31, 2001 Balances	Book Value	Years of Life
\$ -	\$ -	\$ -	\$ -	9,047,489	-
-	-	-	-	88,243,324	-
-	-	-	-	2,738,289	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,029,101</u>	
-	-	-	-	-	-
-	-	-	-	18,304,773	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,304,773</u>	
-	-	-	-	27,216,013	-
-	-	-	-	83,721,202	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,937,216</u>	
-	-	-	-	10,862,322	-
-	-	-	-	76,552,878	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,415,201</u>	
-	-	-	-	(172,736)	-
-	-	-	-	22,885,859	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,713,123</u>	
-	-	-	-	339,399,414	-
<u>616,135,511</u>	<u>29,454,494</u>	<u>1,653,994</u>	<u>643,936,011</u>	<u>1,648,928,097</u>	