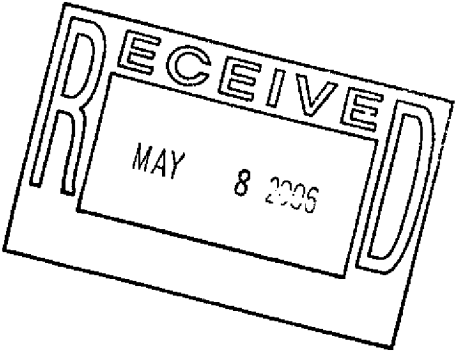




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2005  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial  
 (TOWN OR CITY) (COUNTY)

TO THE  
 PUBLIC UTILITIES COMMISSION  
 STATE OF CALIFORNIA  
 FOR THE  
 YEAR ENDED DECEMBER 31, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006  
 (FILE TWO COPIES IF THREE RECEIVED)

**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	714				714
3	302	Franchises and consents (Schedule A-1b)	440				440
4	303	Other intangible plant	169,302	5,438			174,739
5		Total intangible plant	<b>170,455</b>	<b>5,438</b>	<b>0</b>	<b>0</b>	<b>175,893</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	32,445	9,905			42,350
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements					0
12	312	Collecting and impounding reservoirs	96,175				96,175
13	313	Lake, river and other intakes					0
14	314	Springs and tunnels					0
15	315	Wells					0
16	316	Supply mains	5,518				5,518
17	317	Other source of supply plant					0
18		Total source of supply plant	<b>101,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,693</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	141,704	252,476			394,179
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	815,074	6,169,920	(1,653)		6,983,341
25	325	Other pumping plant	23,192				23,192
26		Total pumping plant	<b>979,969</b>	<b>6,422,396</b>	<b>(1,653)</b>	<b>0</b>	<b>7,400,712</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	107,930	1,186,837			1,294,767
30	332	Water treatment equipment	1,215,015	3,632,710			4,847,724
31		Total water treatment plant	<b>1,322,944</b>	<b>4,819,546</b>	<b>0</b>	<b>0</b>	<b>6,142,491</b>

**SCHEDULE A-1a  
Utility Plant in Service (Concluded)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements					0
3	342	Reservoirs and tanks	284,188	2,364,253	(120,352)		2,528,089
4	343	Transmission and distribution mains	2,459,215	1,741,917	(1,656)		4,199,477
5	344	Fire mains					0
6	345	Services	253,573	41,228	(15)		294,787
7	346	Meters	115,163	39,509			154,673
8	347	Meter installations					0
9	348	Hydrants	275,118	44,137	(4,028)		315,227
10	349	Other transmission and distribution plant					0
11		Total transmission and distribution plant	<b>3,387,258</b>	<b>4,231,045</b>	<b>(126,051)</b>	<b>0</b>	<b>7,492,252</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	101,994	21,540			123,534
15	372	Office furniture and equipment	46,963	1,638			48,601
16	373	Transportation equipment	96,726				96,726
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	1,797				1,797
20	377	Power operated equipment	69,067				69,067
21	378	Tools, shop and garage equipment	22,541				22,541
22	379	Other general plant					0
23		Total general plant	<b>339,088</b>	<b>23,178</b>	<b>0</b>	<b>0</b>	<b>362,266</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	808				808
27	391	Utility plant purchased	2,130				2,130
28	392	Utility plant sold					0
29		Total undistributed items	<b>2,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,938</b>
30		Total utility plant in service	<b>6,336,791</b>	<b>15,511,508</b>	<b>(127,705)</b>	<b>-</b>	<b>21,720,594</b>

**SCHEDULE A-1d  
DISTRICT RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>DISTRICT RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		21,720,594	6,336,791
5		Construction Work in Progress		433,360	10,727,867
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		22,153,954	17,064,658
8					
9		Less Accumulated Depreciation			
10		Plant in Service		2,479,214	2,506,375
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		2,479,214	2,506,375
13					
14		Less Other Reserves			
15		Deferred Income Taxes		585,613	590,238
16		Deferred Investment Tax Credit		6,573	7,017
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		592,186	597,255
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,480,767	1,519,125
22		Advances for Construction		208,964	216,132
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		1,689,731	1,735,257
25					
26		Add Materials and Supplies		40,069	35,506
27					
28		Add Working Cash (From Schedule A-1d(2))		-53,703	-53,703
29		Add General office, Regions, District office, CSA allocation		154,195	121,158
30		<b>TOTAL DISTRICT RATE BASE</b>		17,533,384	12,328,732
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+Line 29			
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**SCHEDULE A-1d (2)**  
**RATE BASE**  
**Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Working Cash</b>			
2					
3		<b>Determination of Operational Cash Requirement</b>			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$			
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$			
12		9. $1/12 \times \text{Line 2}$			
13		10. Operational Cash Requirement (7 + 8 - 9)	"See attached schedule"		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
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**SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - CALIPATRIA**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION**

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2003 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
		<b>OPERATING EXPENSES:</b>			
1	70400	PURCHASED WATER	68.9	24.5	1,688.1
2	72600	POWER FOR PUMPING	62.5	51.3	3,207.2
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	110.6	30.7	3,396.7
5	77300	COMMON CUSTOMER ACCOUNT	12.2	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	3.1	0.0	0.0
8	78000	OPERATION LABOR	140.7	12.5	1,758.2
9	78100	OTHER OPERATION EXPENSES	48.0	34.2	1,641.6
10	78700	MAINTENANCE LABOR	27.0	12.5	337.5
11	78800	OTHER MAINTENANCE EXPENSES	239.8	32.3	7,748.3
12	79200	OFFICE SUPPLIES AND EXPENSES	31.0	34.2	1,060.2
13	79300	PROPERTY INSURANCE	0.2	(168.0)	(38.9)
14	79400	INJURIES AND DAMAGES	0.9	(149.0)	(127.4)
15	79500	PENSIONS AND BENEFITS	7.4	10.0	74.2
16	79800	BUSINESS MEALS	0.2	4.0	0.8
17	79700	REGULATORY COMMISSION	17.8	28.0	498.8
18	79800	OUTSIDE SERVICES	5.0	25.3	126.3
19	79900	MISCELLANEOUS	1.0	14.6	14.9
20	79910	ALLOCATED GENERAL OFFICE	94.5	0.0	0.0
21	80500	OTHER MAINTENANCE - GENERAL PLANT	4.3	27.0	116.1
22	81100	RENT	0.0	0.0	0.0
23	81500	A&G LABOR	60.3	12.5	753.9
24	50300	DEPRECIATION AND AMORTIZATION	151.9	0.0	0.0
25	50710	PROPERTY TAXES	27.8	40.0	1,111.3
26	50720	PAYROLL TAXES	18.0	4.0	72.1
27	50730	LOCAL TAXES	15.0	263.0	3,944.8
28		STATE INCOME TAX	29.0	96.0	2,782.2
29		FEDERAL INCOME TAX	109.7	106.0	11,628.6
30		<b>TOTAL OPERATING EXPENSES</b>	<b>1,287.0</b>		<b>41,795.4</b>
31		CPUC FEE ( 1.4% OF REVENUE)	21.9	90.0	1,975.1
32		<b>TOTAL</b>	<b>1,308.9</b>		<b>43,770.5</b>
33		<b>AVERAGE LAG</b>			<b>32.48</b>

**AVERAGE AMOUNT of CASH REQUIRED AS A RESULT of  
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION  
IN ADVANCE of COLLECTING REVENUES  
(\$ In Thousands )**

34	(1)	Average Lag In Collection of Revenues	17.50 days
35	(2)	Average Lag In Payment of Expenses, Taxes and Accruing Depreciation	32.48 days
36	(3)	Excess of Collection Lag over Payment Lag	-14.98 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$1,308.9
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$3.6
39	(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation In Advance of Collecting Revenues	<b>(\$53.7)</b>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	<b>Balance in reserves at beginning of year</b>	2,503,718	2,657		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	150,866	627		
4	(b) Charged to Account 265	44,750			
5	(c) Charged to Clearing Accounts	7,824			
6	(d) Salvage recovered				
7	(e) All other credits 1/				
8	<b>Total credits</b>	203,440	627	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	127,704			
11	(b) Cost of removal	103,522			
12	(c) All other debits 1/				
13	<b>Total debits</b>	231,226	0	0	0
14	<b>Balance in reserve at end of year</b>	2,475,932	3,284	0	0
15	State method of determining depreciation charges. <b>Composite Rate</b>				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ <b>NOT AVAILABLE BY DISTRICT</b>				
19	1/ Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					



**SCHEDULE A-3a****Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements					0
3	312	Collecting and impounding reservoirs	(64,631)	(1,702)			(66,333)
4	313	Lake, river and other intakes					0
5	314	Springs and tunnels					0
6	315	Wells					0
7	316	Supply mains	(2,709)	(107)			(2,816)
8	317	Other source of supply plant					0
9		<b>Total source of supply plant</b>	<b>(67,340)</b>	<b>(1,809)</b>	<b>0</b>	<b>0</b>	<b>(69,149)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(69,846)	(3,031)			(72,877)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(450,202)	(25,757)	1,653		(474,306)
16	325	Other pumping plant	(9,750)	(682)			(10,432)
17		<b>Total pumping plant</b>	<b>(529,798)</b>	<b>(29,470)</b>	<b>1,653</b>	<b>0</b>	<b>(557,615)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(64,440)	(2,731)			(67,171)
21	332	Water treatment equipment	(792,583)	(71,565)			(864,148)
22		<b>Total water treatment plant</b>	<b>(857,023)</b>	<b>(74,296)</b>	<b>0</b>	<b>0</b>	<b>(931,319)</b>
23							

**SCHEDULE A-3a****Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements					0
3	342	Reservoirs and tanks	(102,646)	(7,190)	120,352	103,522	114,038
4	343	Transmission and distribution mains	(605,149)	(54,840)	1,656		(658,333)
5	344	Fire mains					0
6	345	Services	(91,993)	(9,864)	15		(101,842)
7	346	Meters	(34,080)	(6,472)			(40,552)
8	347	Meter installations					0
9	348	Hydrants	(52,868)	(4,925)	4,028		(53,765)
10	349	Other transmission and distribution plant					0
11		<b>Total trans. and distribution plant</b>	<b>(886,736)</b>	<b>(83,291)</b>	<b>126,051</b>	<b>103,522</b>	<b>(740,454)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(48,575)	(2,203)			(50,778)
15	372	Office furniture and equipment	(14,829)	(4,426)			(19,255)
16	373	Transportation equipment	(54,079)	(3,734)			(57,813)
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	(1,797)				(1,797)
20	377	Power operated equipment	(27,011)	(3,281)			(30,292)
21	378	Tools, shop and garage equipment	(14,750)	(809)			(15,559)
22	379	Other general plant					0
23	390	Other tangible property	(371)	(47)			(418)
24	391	Water plant purchased	(1,409)	(74)			(1,483)
25		<b>Total general plant</b>	<b>(162,821)</b>	<b>(14,574)</b>	<b>0</b>	<b>0</b>	<b>(177,395)</b>
26		<b>TOTAL</b>	<b>(2,503,718)</b>	<b>(203,440)</b>	<b>127,704</b>	<b>103,522</b>	<b>(2,475,932)</b>

**SCHEDULE B-1**  
**Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	240,498	159,240	81,258
4		601.2 Industrial sales	22,607	18,551	4,056
5		601.3 Sales to public authorities	57,730	41,269	16,461
6		Sub-total	320,835	219,060	101,775
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	500,848	463,442	37,406
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities	3,657	3,455	202
11		Sub-total	504,505	466,897	37,608
12	603	Sales to irrigation customers			
13		603.1 Metered sales			-
14		603.2 Unmetered sales			-
15		Sub-total	-	-	-
16	604	Private fire protection service	1,920	1,920	-
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale			-
19	607	Sales to governmental agencies by contracts	312,988	324,868	(11,880)
20	608	Interdepartmental sales			-
21	609	Other sales or service			-
22		Sub-total	314,908	326,788	(11,880)
23		Total water service revenues	1,140,248	1,012,745	127,503
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,928	3,070	(142)
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	27,821	35,519	(7,698)
29		Total other water revenues	30,749	38,589	(7,840)
30	501	Total operating revenues	1,170,997	1,051,334	119,663

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B	(61,873)	9,101	(70,974)	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B	0	0	0	
6	703	Miscellaneous expenses	A		1,839	6	1,833	
7	704	Purchased water	A	B	353,841	65,880	287,961	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	0	0	0	
10	706	Maintenance of structures and facilities						
11	707	Maintenance of structures and improvements	A	B	0	0	0	
12	708	Maintenance of collect and impound reservoirs	A		0	0	0	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A		0	0	0	
15	710	Maintenance of springs and tunnels	A		0	0	0	
16	711	Maintenance of wells	A		0	0	0	
17	712	Maintenance of supply mains	A		1,296	0	1,296	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		<b>Total source of supply expense</b>			<b>295,103</b>	<b>74,987</b>	<b>220,116</b>	

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B	0	0	0	
4	721	Operation supervision labor and expense						
5	722	Power production labor and expense	A		0	0	0	
6	722	Power production labor, expenses and fuel		B				
7	723	Fuel for power production	A		0	0	0	
8	724	Pumping labor and expenses	A	B	1,579	1,866	(287)	
9	725	Miscellaneous expenses	A		2,680	0	2,680	
10	726	Fuel or power purchased for pumping	A	B	116,532	86,671	29,861	
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B	0	0	0	
13	729	Maintenance of structures and equipment						
14	730	Maintenance of structures and improvements	A	B	5,517	0	5,517	
15	731	Maintenance of power production equipment	A	B	0	0	0	
16	732	Maintenance of pumping equipment	A	B	7,230	3,998	3,232	
17	733	Maintenance of other pumping plant	A	B	0	0	0	
18		<b>Total pumping expenses</b>			<b>133,538</b>	<b>92,535</b>	<b>41,003</b>	
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B	891	0	891	
22	741	Operation supervision, labor and expenses						
23	742	Operation labor and expenses	A		246,014	169,305	76,709	
24	743	Miscellaneous expenses	A	B	0	0	0	
25	744	Chemicals and filtering materials	A	B	190,723	97,057	93,666	
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B	0	0	0	
28	746	Maintenance of structures and equipment						
29	747	Maintenance of structures and improvements	A	B	26,709	0	26,709	
30	748	Maintenance of water treatment equipment	A	B	10,093	18,935	(8,842)	
31		<b>Total water treatment expenses</b>			<b>474,430</b>	<b>285,297</b>	<b>189,133</b>	

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in Brackets (d)
			A	B	C			
1		<b>IV. TRANS. AND DIST. EXPENSES</b>						
2		Operation						
3	751	Operation supervision and engineering	A	B		0	0	0
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			22	44	(22)
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			79	44	35
8	754	Meter expenses	A			11,932	11,679	253
9	755	Customer installations expenses	A			1,331	1,274	57
10	756	Miscellaneous expenses	A			22,030	22,868	(838)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		653	0	653
13	758	Maintenance of structures and plant			C			
14	759	Maintenance of structures and improvements	A	B		0	0	0
15	760	Maintenance of reservoirs and tanks	A	B		48,962	60	48,872
16	761	Maintenance of trns. and distribution mains	A			49,871	8,055	41,816
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			C	0	0
19	763	Maintenance of services	A			221,059	131,073	89,986
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			16,617	12,504	4,113
22	765	Maintenance of hydrants	A			1,060	279	781
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				373,516	187,910	185,706

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in Brackets (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
	790	Transferred Customer Expenses				13,494	13,017	(423)
3	771	Supervision	A	B		9,855	6,683	3,172
4	771	Superv. meter read., other customer acct. expenses			C			
5	772	Meter reading expenses	A	B		19,102	14,230	1,872
6	773	Customer records and collection expenses	A			10,289	10,039	250
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			0	0	0
9	775	Uncollectible accounts	A	B	C	1,124	(1,247)	2,371
10		Total customer account expenses				50,064	43,622	7,242
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A			0	0	0
16	783	Advertising expenses	A			0	0	0
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				0	0	0

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (concluded)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in Brackets (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
	790	Allocation of A&G Expenses				157,097	138,377	21,320
3	791	Administrative and general salaries	A	B	C	73,354	71,755	1,599
4	792	Office supplies and other expenses	A	B	C	41,586	45,578	(3,990)
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages		B	C			
7	794	Injuries and damages	A			140	80	50
8	795	Employees' pensions and benefits	A	B	C	1,679	1,902	(223)
9	796	Franchise requirements	A	B	C	4,870	7,591	(2,721)
10	797	Regulatory commission expenses	A	B	C	7,026	4,582	2,444
11	798	Outside services employed	A			2,017	8,707	(4,690)
12	798	Miscellaneous other general expenses		B				
13	798	Miscellaneous other general operation expenses			C			
14	798	Miscellaneous general expenses	A			684	292	402
15		Maintenance						
16	805	Maintenance of general plant	A	B	C	10,456	8,512	1,944
17		Total administrative and general expenses				298,518	283,384	16,135
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	0	0	0
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				0	0	0
23		Total operating expenses				1,627,070	967,735	659,335

**SCHEDULE B-4**  
**Taxes Charged During Year**

Line No.	Kind of tax (See system support for instructions) (a)	Total taxes charged during year (b)	Water (Account 507) (c)	Nonutility (Account 321) (d)	Other (Accounts) (e)	Capitalized (f)
1	Taxes on real and personal property	50,425	50,425			
2	State corporation franchise tax	(64,283)	(64,283)			
3	State unemployment insurance tax	753	753			
4	Other state and local taxes	11,530	11,530			
5	Federal unemployment insurance tax	218	218			
6	Federal insurance contributions act	18,832	18,832			
7	Other federal taxes	-	-			
8	Federal income tax	(136,115)	(136,115)			
9	Pump Tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	(118,640)	(118,640)	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS				Pumping Capacity  (Unit) <sup>2</sup>	Annual Quantities Pumped  (Unit) <sup>2</sup>	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				<sup>3</sup> Depth in Water	
10									
11									
12								"None"	
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used  (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		"Refer to Company Schedule D-1"		
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons 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.

<sup>3</sup> Average depth to water surface below ground surface.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			"Refer to Attached Schedule"
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

Plant Facility Index

Region: III  
District: Mountain-Desert  
CSA: Calipatria  
System: Calipatria

Plant	Major Facility	Year Built	Base Elev.	2005 Prod (CCF)	Wells			Pumps				Tanks		Remarks			
					Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)		Type	Material	
Holabird	Raw Water Resv - East	2005	-179	1,089,000													
	Raw Water Resv - West	2005	-179								4.5		Lined Earth	Gravity flow from IID Canal to Raw Water Resvs			
	Raw Water Booster A	2005	-179														
	Raw Water Booster B	2005	-179														
	Raw Water Booster C	2005	-179														
	Raw Water Booster D	2005	-179														
	Treated Water Booster A	2005	-179														
	Treated Water Booster B	2005	-179														
	Treated Water Booster C	2005	-179														
	Treated Water Booster D	2005	-179														
	Finished Water Resv - East	2005	-179														
	Finished Water Resv - West	2005	-179														
	Finished Water Booster A	2005	-179														
	Finished Water Booster B	2005	-179														
	Finished Water Booster C	2005	-179														
	Finished Water Booster D	2005	-179														
	Finished Water Booster E	2005	-179														
	Backwash Booster A	2005	-179														
	Backwash Booster B	2005	-179														
	Settling Basin 3				-179												
	Settling Basin 4				-179												
	Lift Station Booster A	2005	-179														
	Lift Station Booster B	2005	-179														
Sludge Basin 1	2005	-179															
Sludge Basin 2	2005	-179															
Settling Basin 2			-179														
Settling Basin 5			-179														
Booster B	1980	-179															
Booster C	1980	-179															
Booster D	1980	-179															
Booster E	1980	-179															
Booster F	1990	-179															

Plant Facility Index

Region: III  
 District: Mountain-Desert  
 CSA: Calipatria  
 System: Niland

Plant	Major Facility	Year Built	Base Elev.	2005 Prod (CCF)	Wells		Pumps			Tanks		Remarks	
					Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)		Design Head (ft)
Niland T.P.	Settling Basin 1		-55	175,982								Abandoned	
	Settling Basin 4		-55									Abandoned	
	Booster A	1978	-62									Abandoned	
	Booster B	1978	-62									Abandoned	
	Booster C	1978	-62									Abandoned	
	East Resv	2004								1.0	Elev. Resv	W. Steel	Float on Niland System
	West Resv	2004								1.0	Elev. Resv	W. Steel	Float on Niland System
Old Reservoir	1978	-62										Abandoned	



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

A. Length of Ditches, Flumes and Lined 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 Lined Conduits in Miles for Various Capacities (Concluded)									
Capacities In Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron			143			1,217		527
12	Ductile iron (cement lined)						968		261
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel	1,833	173	2,337	9	33	194		30
17	Screw or Welded Casing								
18	Cement - Asbestos			4,747		1,076	34,017		38,850
19	Welded Steel								
20	Polyvinylchloride			1					3,866
21	Other - Plastic			10					596
22	Totals	1,833	173	7,238	9	1,109	36,396		44,130

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)									
Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron	601						22	2,488
24	Ductile iron (cement lined)	2,179	61	147		288			3,904
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Steel			613			185	354	6,238
29	Screw or Welded Casing								
30	Cement - Asbestos	6,017		1,976					86,683
31	Welded Steel								
32	Polyvinylchloride	13,930	521	25,761	24,523				68,602
33	Other - Plastic			5,307					5,913
33a	Unclassified								
34	Totals	22,727	582	33,804	24,523	288	185	354	173,828

**SCHEDULE D-4  
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	219	226	918	923
Industrial	4	4		
Public authorities	15	15	7	7
Irrigation				
Other (specify)	2	2		
Subtotal	240	247	925	930
Private fire connections			3	4
Public fire hydrants				
<b>Total</b>	<b>240</b>	<b>247</b>	<b>928</b>	<b>934</b>

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

Size	Meters	Services
5/8 x 3/4 - in	870	1,140
3/4 - in		
1 - in	26	30
1 1/2 - in	8	8
2 - in	45	41
3 - in	5	3
4 - in	2	1
6 - in	4	2
Other	1	1
Flat Rate		
<b>Total</b>	<b>961</b>	<b>1,226</b>

**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 . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen):

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	6,780	6,677	6,122	8,065	8,752	11,387	12,823
Industrial	1,071	982	952	1,017	1,079	1,154	1,298	7,553
Public authorities	1,079	1,344	985	1,451	1,615	2,125	1,914	10,513
Irrigation								-
Other (specify)	30,148	30,360	36,948	36,028	38,832	47,219	45,257	264,792
<b>Total</b>	<b>39,078</b>	<b>39,363</b>	<b>45,007</b>	<b>46,561</b>	<b>50,278</b>	<b>61,885</b>	<b>61,292</b>	<b>343,464</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	12,192	13,822	8,943	9,070	7,185	51,212	111,818
Industrial	765	836	763	1,024	943	4,331	11,884	13,323
Public authorities	1,823	2,552	2,298	1,748	1,249	9,670	20,183	20,362
Irrigation							-	-
Other (specify)	39,761	45,649	37,152	40,261	35,196	198,019	462,811	467,640
<b>Total</b>	<b>54,541</b>	<b>62,859</b>	<b>49,156</b>	<b>52,103</b>	<b>44,573</b>	<b>263,232</b>	<b>606,696</b>	<b>610,581</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 4,708

### End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and supplies on hand .....	\$	<u>40,069</u>
100.3	Construction work in progress .....	\$	<u>433,360</u>
241	Advances for construction .....	\$	<u>208,964</u>
265	Contributions in aid of construction .....	\$	<u>1,480,767</u>

### SIGNATURE

District Management

Name of District Manager Perry Dahstrom Telephone: (760) 348-5331

Address 631 South Sorensen, Calipatria, CA 92233

This report sets forth book or allocated figures and other data  
 pertaining to the Calipatria  
 district for the period from January 1, 2005, to December 31, 2005.

*Melody Farrow*  
 Signature  
Controller  
 Title  
5/3/06  
 Date

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