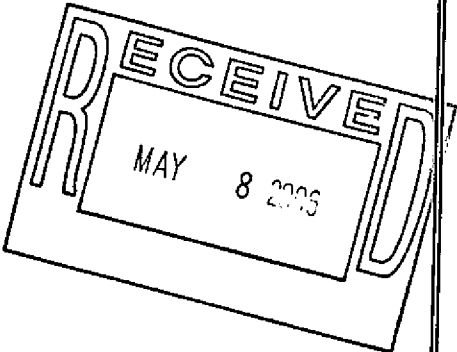




AY

Received _____
Examined _____



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

2005  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Claremont Location: Claremont, Los Angeles  
 (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					0
3	302	Franchises and consents (Schedule A-1b)	3,016				3,016
4	303	Other intangible plant	8,450,697	145,807			8,596,504
5		Total intangible plant	<b>8,453,713</b>	<b>145,807</b>	<b>0</b>	<b>0</b>	<b>8,599,521</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	<b>736,452</b>	<b>83,075</b>			<b>819,526</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements					0
12	312	Collecting and impounding reservoirs					0
13	313	Lake, river and other intakes					0
14	314	Springs and tunnels					0
15	315	Wells	818,803		(35,408)		783,395
16	316	Supply mains	201,857	100,362			302,219
17	317	Other source of supply plant					0
18		Total source of supply plant	<b>1,020,660</b>	<b>100,362</b>	<b>(35,408)</b>	<b>0</b>	<b>1,085,614</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	1,039,257	27,769			1,067,026
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	4,743,950	1,348,154	(141,490)		5,950,614
25	325	Other pumping plant	667,060	36,752			703,812
26		Total pumping plant	<b>6,450,267</b>	<b>1,412,675</b>	<b>(141,490)</b>	<b>0</b>	<b>7,721,453</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	180,304	12,837			193,140
30	332	Water treatment equipment	786,284	62,168			848,451
31		Total water treatment plant	<b>966,587</b>	<b>75,004</b>	<b>0</b>	<b>0</b>	<b>1,041,592</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	2,969,170	488,914	(2,921)		3,455,163
4	343	Transmission and distribution mains	14,441,164	2,741,760	(140,230)		17,042,694
5	344	Fire mains					0
6	345	Services	5,748,075	528,149	(8,905)		6,267,319
7	346	Meters	2,661,164	115,593			2,776,757
8	347	Meter installations					0
9	348	Hydrants	1,808,524	253,734	(3,879)		2,058,380
10	349	Other transmission and distribution plant	91,819				91,819
11		Total transmission and distribution plant	<b>27,719,916</b>	<b>4,128,152</b>	<b>(155,936)</b>	<b>0</b>	<b>31,692,132</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	84,708	5,522	10,253		100,483
15	372	Office furniture and equipment	109,441	17,804			127,245
16	373	Transportation equipment	254,845	10,253	(109,703)		155,395
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	11,524				11,524
20	377	Power operated equipment	244,356	4,312			248,668
21	378	Tools, shop and garage equipment	75,569	8,805			84,374
22	379	Other general plant					0
23		Total general plant	<b>780,442</b>	<b>46,696</b>	<b>(99,450)</b>	<b>0</b>	<b>727,688</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	1,960				1,960
27	391	Utility plant purchased	1,616,171				1,616,171
28	392	Utility plant sold					0
29		Total undistributed items	<b>1,618,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,618,131</b>
30		Total utility plant in service	<b>47,746,169</b>	<b>5,991,772</b>	<b>(432,284)</b>	<b>0</b>	<b>53,305,657</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		53,305,657	47,746,169
5		Construction Work in Progress		423,897	3,804,741
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		53,729,554	51,550,910
8					
9		Less Accumulated Depreciation			
10		Plant in Service		15,866,696	14,925,219
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		15,866,696	14,925,219
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,945,104	2,723,396
16		Deferred Investment Tax Credit		109,662	113,586
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		3,054,766	2,836,982
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,812,267	2,438,281
22		Advances for Construction		4,349,161	4,076,234
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		7,161,428	6,514,515
25					
26		Add Materials and Supplies		20,690	0
27					
28		Add Working Cash (From Schedule A-1d(2))		727,000	727,000
29		Add General office, Regions, District office, CSA allocation		1,784,373	1,424,006
30		<b>TOTAL DISTRICT RATE BASE</b>		30,178,727	29,425,200
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+Line 29			
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

**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).			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

**SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - CLAREMONT**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES,  
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
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	2,941.4	19.2	56,475.4
2	72600	POWER FOR PUMPING	950.7	17.9	17,017.1
3	73500	PUMP TAXES	380.1	6.8	2,376.5
4	74400	CHEMICALS	45.9	25.8	1,184.2
5	77300	COMMON CUSTOMER ACCOUNT	155.1	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	24.4	0.0	0.0
8	78000	OPERATION LABOR	365.7	12.5	4,571.0
9	78100	OTHER OPERATION EXPENSES	157.7	24.7	3,894.5
10	78700	MAINTENANCE LABOR	165.2	12.5	2,065.5
11	78800	OTHER MAINTENANCE EXPENSES	311.0	50.7	15,766.5
12	79200	OFFICE SUPPLIES AND EXPENSE	12.8	19.8	253.4
13	79300	PROPERTY INSURANCE	17.8	(166.0)	(2,987.9)
14	79400	INJURIES AND DAMAGES	181.4	(149.0)	(27,022.0)
15	79500	PENSIONS AND BENEFITS	388.7	10.0	3,887.0
16	79600	BUSINESS MEALS	0.0	4.5	0.0
17	79700	REGULATORY COMMISSION	43.8	28.0	1,225.1
18	79800	OUTSIDE SERVICES	0.0	22.9	0.0
19	79900	MISCELLANEOUS	0.3	9.5	2.9
20	79910	ALLOCATED GENERAL OFFICE	1,197.5	0.0	0.0
21	80500	OTHER MAINTENANCE - GENERAL PLANT	0.1	29.0	3.6
22	81100	RENT	13.2	3.9	51.5
23	81500	A&G LABOR	42.7	12.5	534.3
24	50300	DEPRECIATION AND AMORTIZATION	1,236.5	0.0	0.0
25	50710	PROPERTY TAXES	205.6	40.0	8,222.3
26	50720	PAYROLL TAXES	45.3	4.0	181.3
27	50730	LOCAL TAXES	117.0	263.0	30,781.9
28		STATE INCOME TAX	219.7	96.0	21,090.6
29		FEDERAL INCOME TAX	879.3	104.0	91,447.2
30		TOTAL OPERATING EXPENSES	10,078.8		231,001.8
31		CPUC FEE ( 1.4% OF REVENUE)	171.1	90.0	15,402.4
32		TOTAL	10,250.0		246,404.1
					<b>22.92</b>
33		AVERAGE LAG →			

**AVERAGE AMOUNT of CASH REQUIRED as a RESULT of  
PAYING EXPENSES, TAXES and ACCRUING DEPRECIATION  
IN ADVANCE of COLLECTING REVENUES  
( Dollars In Thousands )**

34	(1)	Average Lag in Collection of Revenues	48.81 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	22.92 days
36	(3)	Excess of Collection Lag over Payment Lag	25.89 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$10,250.0
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$28.1
39	(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	<b>\$727.0</b>

NOTE: Schedule Incorporates 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>	<b>11,624,290</b>	<b>3,300,929</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,156,884	228,985		
4	(b) Charged to Account 265	54,539			
5	(c) Charged to Clearing Accounts	50,119			
6	(d) Salvage recovered	10,857			
7	(e) All other credits1/				
8	<b>Total credits</b>	<b>1,272,399</b>	<b>228,985</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	432,283			
11	(b) Cost of removal	127,622			
12	(c) All other debits1/				
13	<b>Total debits</b>	<b>559,905</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>12,336,784</b>	<b>3,529,914</b>	<b>0</b>	<b>0</b>
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					0
4	313	Lake, river and other intakes					0
5	314	Springs and tunnels					0
6	315	Wells	(303,710)	(27,512)	35,408	94,045	(201,769)
7	316	Supply mains	(23,924)	(3,936)			(27,860)
8	317	Other source of supply plant					0
9		<b>Total source of supply plant</b>	<b>(327,634)</b>	<b>(31,448)</b>	<b>35,408</b>	<b>94,045</b>	<b>(229,629)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(1,028,952)	(138,320)		11,653	(1,155,619)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(1,867,863)	(183,117)	141,490	4,598	(1,904,892)
16	325	Other pumping plant	(82,005)	(18,945)			(100,950)
17		<b>Total pumping plant</b>	<b>(2,978,820)</b>	<b>(340,382)</b>	<b>141,490</b>	<b>16,251</b>	<b>(3,161,461)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(56,212)	(5,103)			(61,315)
21	332	Water treatment equipment	(196,497)	(34,754)			(231,251)
22		<b>Total water treatment plant</b>	<b>(252,709)</b>	<b>(39,857)</b>	<b>0</b>	<b>0</b>	<b>(292,566)</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	(581,424)	(80,761)	2,921		(659,264)
4	343	Transmission and distribution mains	(3,681,731)	(310,485)	140,230	14,506	(3,837,480)
5	344	Fire mains					0
6	345	Services	(1,548,303)	(176,466)	8,905	1,791	(1,714,073)
7	346	Meters	(435,405)	(128,002)		(1,133)	(564,540)
8	347	Meter installations					0
9	348	Hydrants	(591,850)	(32,915)	3,879	1,029	(619,857)
10	349	Other transmission and distribution plant	(40,223)	(2,920)			(43,143)
11		<b>Total trans. and distribution plant</b>	<b>(6,878,936)</b>	<b>(731,549)</b>	<b>155,935</b>	<b>16,193</b>	<b>(7,436,357)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(34,671)	(1,957)			(36,628)
15	372	Office furniture and equipment	(50,055)	(7,628)			(57,683)
16	373	Transportation equipment	(157,407)	(34,302)	99,450	(9,724)	(101,983)
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	(10,824)	(700)			(11,524)
20	377	Power operated equipment	(70,500)	(11,973)			(82,473)
21	378	Tools, shop and garage equipment	(42,285)	(3,144)			(45,429)
22	379	Other general plant					0
23	390	Other tangible property	(1,145)	(97)			(1,242)
24	391	Water plant purchased	(819,304)	(58,505)			(877,809)
25		<b>Total general plant</b>	<b>(1,186,191)</b>	<b>(118,306)</b>	<b>99,450</b>	<b>(9,724)</b>	<b>(1,214,771)</b>
26		<b>TOTAL</b>	<b>(11,624,290)</b>	<b>(1,261,542)</b>	<b>432,283</b>	<b>116,765</b>	<b>(12,336,784)</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	10,773,726	10,874,421	(100,695)
4		601.2 Industrial sales	78,692	82,902	(4,210)
5		601.3 Sales to public authorities	524,155	570,101	(45,946)
6		Sub-total	11,376,573	11,527,424	(150,851)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	43	41	2
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	43	41	2
12	603	Sales to irrigation customers			
13		603.1 Metered sales	82,252	71,339	10,913
14		603.2 Unmetered sales			-
15		Sub-total	82,252	71,339	10,913
16	604	Private fire protection service	55,021	49,462	5,559
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale			-
19	607	Sales to governmental agencies by contracts	418	505	(87)
20	608	Interdepartmental sales			-
21	609	Other sales or service	107,656	105,772	1,884
22		Sub-total	163,095	155,739	7,356
23		Total water service revenues	11,621,963	11,754,543	(132,580)
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	3,490	1,980	1,510
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	168,590	(155,291)	323,881
29		Total other water revenues	172,080	(153,311)	325,391
30	501	Total operating revenues	11,794,043	11,601,232	192,811

**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		(777,262)	119,173	(896,435)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		633	741	(108)
6	703	Miscellaneous expenses	A			6,464	9,648	(3,184)
7	704	Purchased water	A	B	C	2,709,189	3,488,913	(779,724)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		0	0	0
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B		0	0	0
12	708	Maintenance of collect and impound reservoirs	A			4,691	14,550	(9,859)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			8,726	0	8,726
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			12,322	28,735	(16,413)
17	712	Maintenance of supply mains	A			15,562	12,910	2,652
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				1,980,325	3,674,670	(1,694,345)

**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		9,539	2,142	7,397
4	721	Operation supervision labor and expense			C			
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		90,305	83,000	7,305
9	725	Miscellaneous expenses	A			20,625	78,794	(58,169)
10	726	Fuel or power purchased for pumping	A	B	C	793,320	825,909	(32,589)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		863	951	(88)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		12,851	633	12,218
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		137,661	132,797	4,864
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				1,065,164	1,124,226	(59,062)
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		523	1,463	(960)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			99,834	147,913	(48,079)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		70,354	71,782	(1,428)
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		175	782	(607)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		36	0	36
30	748	Maintenance of water treatment equipment	A	B		12,732	16,367	(3,635)
31		Total water treatment expenses				183,654	238,327	(54,673)

**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	14,045	14,862	(817)	
4	751	Operation supervision, labor and expenses	A					
				C				
5	752	Storage facilities expenses	A		7,063	9,224	(2,131)	
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A		15,058	12,838	2,420	
8	754	Meter expenses	A		27,727	25,203	2,524	
9	755	Customer installation expenses	A		60,734	53,735	6,999	
10	756	Miscellaneous expenses	A		68,155	40,330	27,825	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	13,930	2,536	11,394	
13	758	Maintenance of structures and plant	A					
				C				
14	759	Maintenance of structures and improvements	A	B	0	0	0	
15	760	Maintenance of reservoirs and tanks	A	B	636	5,336	(4,700)	
16	761	Maintenance of trans. and distribution mains	A		278,223	210,090	68,133	
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		65,524	57,395	8,129	
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A		33,145	56,824	(23,779)	
22	765	Maintenance of hydrants	A		14,061	10,451	3,640	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			598,361	498,524	99,837	

**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			165,197	170,197	(5,000)	
3	771	Supervision	A	B	42,829	56,165	(13,298)	
4	771	Superv., meter read., other customer acct expenses	A					
				C				
5	772	Meter reading expenses	A	B	83,520	92,530	(9,010)	
6	773	Customer records and collection expenses	A		13,983	13,245	748	
7	773	Customer records and accounts expenses	A	B				
8	774	Miscellaneous customer accounts expenses	A		0	0	0	
9	775	Uncollectible accounts	A	B	8,724	5,684	3,040	
10		Total customer account expenses			314,363	337,821	(23,458)	
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B	0	0	0	
14	781	Sales expenses	A					
				C				
15	782	Demonstrating and selling expenses	A		3,008	527	2,481	
16	783	Advertising expenses	A		1,822	5,272	(3,450)	
17	784	Miscellaneous sales expenses	A		0	0	0	
18	785	Merchandising, jobbing and contract work	A		(5,092)	(19,896)	14,804	
19		Total sales expenses			(262)	(14,167)	13,925	

**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			1,781,804	1,498,842	282,762	
3	761	Administrative and general salaries	A	B	16,881	10,301	6,580	
4	792	Office supplies and other expenses	A	B	26,210	13,818	12,292	
5	793	Property insurance	A		0	0	0	
6	793	Property insurance, injuries and damages	A	B				
7	794	Injuries and damages	A		490	8,834	(8,344)	
8	795	Employees' pensions and benefits	A	B	34,959	39,335	(4,388)	
9	796	Franchise requirements	A	B	22,303	2,237	20,066	
10	797	Regulatory commission expenses	A	B	88,312	90,103	(2,209)	
11	798	Outside services employed	A		103,068	281,752	(158,654)	
12	798	Miscellaneous other general expenses	A	B				
13	798	Miscellaneous other general operation expenses	A					
14	799	Miscellaneous general expenses	A		592	1,175	(583)	
15		Maintenance						
16	805	Maintenance of general plant	A	B	40,439	6,807	33,632	
17		Total administrative and general expenses			2,094,898	1,903,304	191,594	
18		<b>VIII. MISCELLANEOUS</b>						
18	811	Rents	A	B	15,783	14,027	1,756	
20	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
21	813	Duplicate charges - Cr.	A	B	0	0	0	
22		Total miscellaneous			15,783	14,027	1,756	
23		Total operating expenses			6,252,286	7,776,712	(1,524,426)	

**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	218,081	218,081			
2	State corporation franchise tax	169,014	169,014			
3	State unemployment insurance tax	1,781	1,781			
4	Other state and local taxes	16,250	16,250			
5	Federal unemployment insurance tax	514	514			
6	Federal insurance contributions act	42,316	42,316			
7	Other federal taxes	-	-			
8	Federal income tax	357,879	357,879			
9	Pump Taxes	203,417	203,417			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,009,252	1,009,252	-	-	-

**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  CCF_ (Unit) <sup>2</sup>	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				<sup>3</sup> Depth in Water	
10									
11									
12	"Refer to attached schedule"								
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 feet; 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: Ill  
 District: Foothill  
 CSA: Claremont  
 System: Claremont

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	
Alamosa	Well 2	1913	1636	94,533	470	14	360	Subm.	Elec.	50	350	400			Well to Pomello Forebay
Berkeley	Well 2	1927	1190	117,292	154	14	130	Subm.	Elec.	100	700	360			Well to System
Boulder	Well 1	1925	1519	-	448	16	300	V.T.	Elec.	40	150	470			Well to System
Campbell	Well 1	1925	1325	-	526	16	404	Subm.	Elec.	60	500	370			Well to Mountain Resv
Camp Baldy	Reservoir	2004	1870										0.500	Elev Resv	W. Steel Floats on Camp Baldy Zone
Claraboya	Reservoir	1963	1640										0.250	Elev Resv	W. Steel Floats on Claraboya Reservoir Zone
	Booster A	1964	1640						Elec.	50	500	320			Booster A, B & C pump to Claraboya Booster Zone. Backup Generator
	Booster B	1966	1640						Elec.	60	600	320			
	Booster C	1997	1640						Elec.	50	400	375			
College	Well 1		1573		539	24	425	V.T.	Elec.	150	400	550			Well to Indian Hill Zone Owned by Pomona College
College	Well 2	1998	0	381,558	830	16		V.T.	Elec.	350	1750	634			Well to Main Zone Owned by Pomona College
Del Monte	Well 1	1925	1145	35,937	450	18	344	V.T.	Elec.	50	300	425			Wells 2 & 3 pump to Del Monte Resv. Well 1 & 4 pump through GAC Filters to Resv
	Well 2	1928	1151	-	644	16	290	V.T.	Elec.	60	360	446			
	Well 3	1925	1147	42,313	372	18	350	V.T.	Elec.	50	650	311			
	Well 4	1991	1147	85,743	775	16	342	V.T.	Elec.	125	700	420			
	East Reservoir	1992	1149										1.500	Ground	W. Steel Forebay for Boosters
	West Reservoir	1959	1147										0.250	Backwash	W. Steel Filter backwash retention
	Booster A	1949	1147						H.S.C	125	1100	350			
	Booster B	1959	1147						H.S.C	75	700	330			
	Booster C	1960	1147						H.S.C	75	700	300			
Dreher	Well 1	1913	1172	-	364	16	320	V.T.	Elec.	50	260	502			Well to System
Fairoaks	Well 1	1930	1295	190,755	800	18	540	V.T.	Elec.	125	650	550			Well to Forebay
	Forebay	1931	1295										0.021	Forebay	
	Booster A	1931	1295												Booster A & B pump from forebay to system
	Booster B	1931	1295												Destroyed
Green	Well 1														
Harrison	Well 2	1998		127,526	495	16	150		Elec.	30	230	390			Well to Main Gradient
Indian Hill (South)	Interconnection		1394												PRV's to Main Zone & Co-op East Zone, and Indian Hill Resv
Indian Hill (North)	Well 3	1947	1418	675,182	645	16	480	V.T.	Elec.	100	850	205			Well to Indian Hill Resv
	Reservoir	1965	1418	282,161									1.000	Ground	W. Steel Blends with TVMWD
	Booster C	1965	1418												All Boosters pump to Indian Hill Zone
	Booster D	1970	1418												

Plant Facility Index

Region: III  
District: Foothill  
CSA: Claremont  
System: Claremont

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
Lower O'Neil	Booster E	1977	1418					H.S.C.	Elec.	125	1000	290	0.100	Elev Resv	Concrete	Floats on Lower O'Neil Zone, Out of Service
	Reservoir		1920													Well to Margarita Resv
Margarita	Well 1	1928	1055	149,352	742	20	590	V.T.	Elec.	150	550	652	0.500	Ground	W. Steel	All Boosters pump to Lower Zone
	Reservoir	1955	1055													
	Booster A	1955	1055							75	840	316				
	Booster B	1956	1055							75	840	316				
	Booster C	1962	1055							100	750	348				
Marlboro Mills	Booster D	1975	1055							75	600	350				
	Well 2	1930	1352	188,536	776	16	350	V.T.	Elec.	60	350	475				Well to Indian Hill Zone
	Well 1	1916	1436	133,903	309	18	180	V.T.	Elec.	25	500	140				Well to Mills Reservoir
	Reservoir		1436													Resv out of service
	Booster A	1962	1436							25	550	140				All boosters pump to Co-op East Zone
Mills Interconn.	Booster B	1964	1436							25	600	140				
	Booster C	1967	1436							30	600	140				
	Booster D	1978	1436							20	450	140				
	Interconnection		1467	423,289							2000					PRV to Co-op East Zone
	Well 3	1911	1624	299,449	734	18	470	V.T.	Elec.	100	600	460				Pumps to Pomello Resv
Mountain	Well 5	1934	1588	204,358	666	16	400	V.T.	Elec.	60	250	550				Pumps to Pomello Resv
	Reservoir		1368										1.500	Ground	W. Steel	Booster A & C pump to Co-op West Zone
	Booster A	1960	1368					V.S.C.	Elec.	40	500	150				Booster D & E pump to Claraboya Reservoir
	Booster C	1962	1368					V.T.	Elec.	50	1000	170				Backup Generator
	Booster D	1962	1368					V.T.	Elec.	25	250	325				PRV to Main Booster
Mountain Interconn.	Booster E	1966	1368							50	500	315				
	Interconnection		1347	645,327							3500					Well to Indian Hill Zone. Owned by WECWC
Palmer Canyon	Well 1	1924	1485	372,193	380		300	V.T.	Elec.	75	500	417				Boosters pump to Upper O'Neil Zone
	Booster A	2004						V.T.	Elec.	40	400	325				Backup Generator
	Booster B	2004						V.T.	Elec.	40	400	325				Floats on Claremont Heights Zone
Pomello	Booster C	2004						V.T.	Elec.	40	400	325				
	Reservoir		1780										0.350	Elev Resv	W. Steel	Well 1 & 4 pump to Pomello Reservoirs
	Well 1	1912	1670	135,375	346	18	310	V.T.	Elec.	30	275	284				
	Well 4	1930	1654	66,774	480	16	320	V.T.	Elec.	25	200	290				
	North Forebay	1992	1659										1.500	Ground Forebay	W. Steel	
Padua	South Forebay		1663										0.095	Forebay	W. Steel	
	Booster A		1657							40	650	190				Pumps to Clairmont Heights Zone



Plant Facility Index

Region: Ill  
 District: Foothill  
 CSA: Claremont  
 System: Claremont

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
	Booster B		1662						V.T.	Elec.	25	600	125		Pumps to Clairmont Heights Zone	
	Booster E	1987	1662						V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone	
	Booster F	1987	1662						V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone	
	Booster G	2000	1662						V.T.	Elec.	100	1000	285		Pumps to Camp Baldy Zone	
Pomejoy	Well 1	1921	1374	1,243	440	16	250	V.T.	Elec.	30	350	240		Well to Mountain Resv		
Three Valleys	Interconnection		1690	154,082					V.T.	Elec.	25	1200	115		Pumps to Pomello Resv	
	Booster A	1991	1690						V.T.	Elec.	25	600	115		Pumps to Pomello Resv	
	Booster B	1991	1690						V.T.	Elec.	25	600	111		Pumps to Pomello Resv	
Upper O'Neil	Reservoir	1991	2160										0.750	Elev Resv	W. Steel	Floats on Upper O'Neil Zone

**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						36,010		49,860
12	Ductile Iron (cement lined)						100		2,955
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel	540	1,170	10,990		1,070	32,830	700	43,610
17	Screw or Welded Casing								
18	Cement - Asbestos						36,580		130,370
19	Welded Steel								
20	Polyvinylchloride			320			850		9,770
21	Other - Plastic								
22	Totals	540	1,170	11,310	-	1,070	106,370	700	236,565

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	30,060	12,030	3,300				9	131,260
24	Ductile Iron (cement lined)	41,940	1,350	20,480	275				67,100
25	Concrete								-
26	Copper								-
27	Riveted Steel								-
28	Standard Steel	53,240	5,450	10,310					159,910
29	Screw or Welded Casing								-
30	Cement - Asbestos	179,320	16,740	36,290	5,040			80	406,420
31	Welded Steel								-
32	Polyvinylchloride	32,380	700	7,310					51,390
33	Other - Plastic		2,380						2,380
33a	Unclassified								-
34	Totals	336,940	40,650	77,690	5,315	-	-	80	818,400

**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)	10,305	10,405		
Industrial	11	11		
Public authorities	218	212		
Irrigation	33	31		
Other (specify)	32	37		
Subtotal	10,599	10,696	-	-
Private fire connections			103	106
Public fire hydrants				
<b>Total</b>	<b>10,599</b>	<b>10,696</b>	<b>103</b>	<b>106</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	3,487	3,514
3/4 - in	685	695
1 - in	5,940	5,984
1 1/2 - in	141	135
2 - in	499	481
3 - in	167	140
4 - in	33	20
6 - in	22	12
Other	11	6
<b>Total</b>	<b>10,985</b>	<b>10,987</b>

**SCHEDULE D-6  
Meter Testing Data**

<p>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</p> <p>1. New, after being received . . . _____</p> <p>2. Used, before repair . . . . . _____</p> <p>3. Used, after repair . . . . . _____</p> <p>4. Found fast, requiring billing adjustment . . . . . _____</p>	
<p>B. Number of Meters in Service Since Last Test</p> <p>1. Ten years or less . . . . . _____</p> <p>2. More than 10, but less than 15 years . . . . . _____</p> <p>3. More than 15 years . . . . . _____</p>	

**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>20,690</u>
100.3	Construction work in progress	..... \$	<u>423,897</u>
241	Advances for construction	..... \$	<u>4,349,161</u>
265	Contributions in aid of construction	..... \$	<u>2,812,267</u>

**SIGNATURE**

District Management

Name of District Manager Alice Shiozawa Telephone: (909) 624-4618

Address 689 West Foothill Blvd, Suite D, Claremont, CA 91711

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

*Mindy Farrow*  
Signature

*Controller*  
Title

*5/3/06*  
Date

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	241,919	185,433	187,504	201,182	323,610	345,419	542,034
Industrial	3,317	179	2,471	200	4,981	210	7,602	18,960
Public authorities	5,662	3,255	4,267	11,359	16,238	31,091	43,150	115,022
Irrigation	2,044	3,040	1,240	2,081	2,316	8,286	5,965	24,972
Other (specify)	3,730	6,022	5,465	11,034	11,058	10,787	17,168	65,264
<b>Total</b>	<b>256,672</b>	<b>197,929</b>	<b>200,947</b>	<b>225,856</b>	<b>358,203</b>	<b>395,793</b>	<b>615,919</b>	<b>2,251,319</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	479,150	613,024	468,092	419,459	297,786	2,277,511	4,304,612
Industrial	1,634	9,186	1,049	6,583	734	19,186	38,146	42,596
Public authorities	39,300	51,677	30,573	18,577	17,319	157,446	272,468	328,999
Irrigation	10,049	6,173	8,709	3,493	5,866	34,290	59,262	53,473
Other (specify)	17,175	17,198	10,840	13,370	12,419	71,002	136,266	130,428
<b>Total</b>	<b>547,308</b>	<b>697,258</b>	<b>519,263</b>	<b>461,482</b>	<b>334,124</b>	<b>2,559,435</b>	<b>4,810,754</b>	<b>5,203,477</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 \_\_\_\_\_ 42,784

**INDEX**

	<i>PAGE</i>
Acres Irrigated	12
Advances for construction	13
Balances in selected balance sheet accounts	13
Construction work in progress	13
Contributions in aid of construction	13
Depreciation and amortization reserves	3 - 4
Materials and supplies on hand	13
Meters and services on pipe system	11
Operating expenses	6 - 7
Operating revenues	5
Population served	12
Rate Base	2a & 2b
Service connections, active	11
Signature	13
Source of supply and water developed	9
Storage facilities	9
Taxes	8
Transmission and distribution facilities	10
Utility plant in service	1 & 2