

DESERT

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2005
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Desert Location: Victorville, San Bernardino
(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		I. INTANGIBLE PLANT					
2	301	Organization	711				711
3	302	Franchises and consents (Schedule A-1b)	101				101
4	303	Other intangible plant	111,638	97,547		(5,981)	203,204
5		Total intangible plant	112,449	97,547	0	(5,981)	204,016
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	146,206	10,000		5,981	162,187
9							
10		III. SOURCE OF SUPPLY PLANT					
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	469,702				469,702
16	316	Supply mains	25,006				25,006
17	317	Other source of supply plant					0
18		Total source of supply plant	494,708	0	0	0	494,708
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	181,308				181,308
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	2,088,476	728,128	(33,585)		2,783,019
25	325	Other pumping plant	8,973	11,305			20,277
26		Total pumping plant	2,278,756	739,433	(33,585)	0	2,984,604
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	84,315				84,315
30	332	Water treatment equipment	180,406	5,079			185,485
31		Total water treatment plant	264,721	5,079	0	0	269,800

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	6,899				6,899
3	342	Reservoirs and tanks	891,226	9,207			900,433
4	343	Transmission and distribution mains	4,841,337	505,810	(8,118)		5,339,028
5	344	Fire mains					0
6	345	Services	952,277	128,634	(1,952)		1,078,958
7	346	Meters	289,169	6,116			295,285
8	347	Meter installations					0
9	348	Hydrants	721,498	73,641	(5,343)		789,795
10	349	Other transmission and distribution plant					0
11		Total transmission and distribution plant	7,702,406	723,407	(15,414)	0	8,410,400
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	36,840	33,159			70,000
15	372	Office furniture and equipment	67,510	2,887			70,396
16	373	Transportation equipment	202,137				202,137
17	374	Stores equipment					0
18	375	Laboratory equipment	394				394
19	376	Communication equipment	19,595				19,595
20	377	Power operated equipment	227,328	1,287			228,614
21	378	Tools, shop and garage equipment	34,693	1,419			36,112
22	379	Other general plant					0
23		Total general plant	588,497	38,752	0	0	627,248
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	1,164				1,164
27	391	Utility plant purchased					0
28	392	Utility plant sold					0
29		Total undistributed items	1,164	0	0	0	1,164
30		Total utility plant in service	11,588,907	1,614,217	(48,998)	0	13,154,126

**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		DISTRICT RATE BASE			
2					
3		Utility Plant			
4		Plant in Service		13,154,126	11,588,907
5		Construction Work in Progress		306,091	960,479
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		13,460,217	12,549,386
8					
9		Less Accumulated Depreciation			
10		Plant in Service		4,383,737	4,115,201
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		4,383,737	4,115,201
13					
14		Less Other Reserves			
15		Deferred Income Taxes		927,743	894,222
16		Deferred Investment Tax Credit		40,444	42,676
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		968,187	936,898
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,262,416	922,438
22		Advances for Construction		203,482	166,666
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		1,465,898	1,089,104
25					
26		Add Materials and Supplies		32,117	32,113
27					
28		Add Working Cash (From Schedule A-1d(2))		105,839	105,839
29		Add General office, regions, district office, CSA allocation		282,268	237,479
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ Line 29		7,062,619	6,783,614
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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		Working Cash			
2					
3		Determination of Operational Cash Requirement			
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 - DESERT

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

CPUC WUDF ACCOUNT DESCRIPTION	(a)	(b) 2003 PROPOSED (\$000's)	(c) AVG. NO. OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
1 70400	OPERATING EXPENSES:			
2 72800	PURCHASED WATER	28.8	0.0	0.0
3 73500	POWER FOR PUMPING	152.7	11.9	1,817.2
4 74400	PUMP TAXES	25.6	25.8	856.2
5 77300	CHEMICALS	10.2	57.9	590.0
6 77325	COMMON CUSTOMER ACCOUNT	22.3	0.0	0.0
7 77500	POSTAGE	0.0	0.0	0.0
8 78000	UNCOLLECTIBLES	5.5	0.0	0.0
9 76100	OPERATION LABOR	296.6	12.5	3,707.1
10 78700	ALL OTHER OPERATION EXPENSES	87.4	22.4	1,957.8
11 78800	MAINTENANCE LABOR	118.3	12.5	1,479.2
12 78900	ALL OTHER MAINTENANCE EXPENSES	182.6	28.2	4,588.3
13 79200	OFFICE SUPPLIES AND EXPENSE	43.8	21.2	928.8
14 79300	PROPERTY INSURANCE	2.6	(188.0)	(430.2)
15 79400	INJURIES AND DAMAGES	26.1	(149.0)	(3,690.7)
16 79500	PENSIONS AND BENEFITS	56.8	10.0	568.0
17 79600	BUSINESS MEALS	0.4	21.7	8.7
18 79700	REGULATORY COMMISSION	21.1	28.0	591.1
19 79800	OUTSIDE SERVICES	1.2	25.3	31.2
20 79900	MISCELLANEOUS	0.8	31.1	23.8
21 80500	ALLOCATED GENERAL OFFICE	172.4	0.0	0.0
22 81100	ALL OTHER MAINT. GENERAL PLANT	0.8	29.0	23.2
23 81500	RENT	29.0	2.3	66.7
24 50300	A&G LABOR	50.6	12.5	634.7
25 50710	DEPRECIATION AND AMORTIZATION	296.7	0.0	0.0
26 50720	PROPERTY TAXES	44.8	40.0	1,782.9
27 50730	PAYROLL TAXES	36.8	4.0	147.2
28	LOCAL TAXES	28.3	263.0	6,908.8
29	STATE INCOME TAX	59.0	96.0	5,681.3
	FEDERAL INCOME TAX	272.1	106.0	28,844.1
30	TOTAL OPERATING EXPENSES	2,051.1		56,688.7
31	CPUC FEE (1.4% OF REVENUE)	38.4	90.0	3,458.1
32	TOTAL	2,089.5		60,146.8
33	AVERAGE LAG			27.64

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

34	(1) Avg. Lag in Collection of Revenues	46.13 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	27.64 days
36	(3) Excess of Collection Lag over Payment Lag	18.49 days
37	(4) Total of Expenses, Taxes and Depreciation	\$2,089.5
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$5.7
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depr'n in Advance of Collecting Revenues	\$105.8
40		=====

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	Balance in reserves at beginning of year	4,096,390	18,811		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	259,692	10,725		
4	(b) Charged to Account 265	25,338			
5	(c) Charged to Clearing Accounts	20,219			
6	(d) Salvage recovered	1,560			
7	(e) All other credits1/				
8	Total credits	306,809	10,725	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	48,998			
11	(b) Cost of removal				
12	(c) All other debits1/				
13	Total debits	48,998	0	0	0
14	Balance in reserve at end of year	4,354,201	29,536	0	0
15	State method of determining depreciation charges. Composite Rate				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ NOT AVAILABLE BY DISTRICT				
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		I. SOURCE OF SUPPLY PLANT					
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	(250,100)	(15,547)			(265,647)
7	316	Supply mains	(5,526)	(495)			(6,021)
8	317	Other source of supply plant					0
9		Total source of supply plant	(255,626)	(16,042)	0	0	(271,668)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(47,895)	(4,950)			(52,845)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(1,065,144)	(67,040)	33,585		(1,118,599)
16	325	Other pumping plant	(1,626)	(271)			(1,897)
17		Total pumping plant	(1,134,665)	(72,261)	33,585	0	(1,173,341)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(31,002)	(2,243)			(33,245)
21	332	Water treatment equipment	(94,230)	(8,046)			(102,276)
22		Total water treatment plant	(125,232)	(10,289)	0	0	(135,521)
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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	(2,792)	(184)			(2,976)
3	342	Reservoirs and tanks	(330,196)	(22,548)			(352,744)
4	343	Transmission and distribution mains	(1,362,817)	(106,025)	8,118		(1,460,724)
5	344	Fire mains					0
6	345	Services	(296,541)	(28,950)	1,952		(323,539)
7	346	Meters	(142,532)	(10,844)			(153,376)
8	347	Meter installations					0
9	348	Hydrants	(153,866)	(12,843)	5,343		(161,366)
10	349	Other transmission and distribution plant					0
11		Total trans. and distribution plant	(2,288,744)	(181,394)	15,413	0	(2,454,725)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(11,279)	(880)			(12,159)
15	372	Office furniture and equipment	(29,912)	(4,113)			(34,025)
16	373	Transportation equipment	(93,976)	(8,793)		(1,560)	(104,329)
17	374	Stores equipment					0
18	375	Laboratory equipment	(394)				(394)
19	376	Communication equipment	(18,558)	(660)			(19,218)
20	377	Power operated equipment	(116,858)	(9,434)			(126,292)
21	378	Tools, shop and garage equipment	(21,002)	(1,332)			(22,334)
22	379	Other general plant					0
23	390	Other tangible property	(146)	(51)			(197)
24	391	Water plant purchased					0
25		Total general plant	(292,125)	(25,263)	0	(1,560)	(318,948)
26		TOTAL	(4,096,392)	(305,249)	48,998	(1,560)	(4,354,203)

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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	1,951,723	1,959,073	(7,350)
4		601.2 Industrial sales			-
5		601.3 Sales to public authorities	14,552	14,821	(269)
6		Sub-total	1,966,275	1,973,894	(7,619)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	2,401	2,548	(147)
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	2,401	2,548	(147)
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	1,200	1,170	30
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale	538	527	11
19	607	Sales to governmental agencies by contracts			-
20	608	Interdepartmental sales			-
21	609	Other sales or service	7,253	8,138	(885)
22		Sub-total	8,991	9,835	(844)
23		Total water service revenues	1,977,667	1,986,277	(8,610)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	6,592	4,503	2,089
26	612	Rent from water property	2,880	2,880	-
27	613	Interdepartmental rents			-
28	614	Other water revenues	(3,019)	12,436	(15,455)
29		Total other water revenues	6,453	19,819	(13,366)
30	501	Total operating revenues	1,984,120	2,006,096	(21,976)

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		(70,775)	829	(71,604)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		0	1,174	(1,174)
6	703	Miscellaneous expenses	A			78	50	28
7	704	Purchased water	A	B	C	27,959	22,590	5,369
8		Maintenance						
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			3,155	2,232	923
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			3,535	6,126	(2,591)
17	712	Maintenance of supply mains	A			73	417	(344)
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				(35,975)	33,418	(69,393)

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		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B		0	171	(171)
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		107,428	99,917	7,511
9	725	Miscellaneous expenses	A			12,588	15,849	(3,261)
10	726	Fuel or power purchased for pumping	A	B	C	152,275	151,959	316
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		35	397	(362)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		3,523	4,031	(508)
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		70,546	70,651	(105)
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				346,395	342,975	3,420
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		0	0	0
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			63,249	70,086	(6,837)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		20,556	19,820	736
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		1,148	158	990
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		6,328	90	6,238
30	748	Maintenance of water treatment equipment	A	B		23,170	31,090	(7,920)
31		Total water treatment expenses				114,451	121,244	(6,793)

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		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B		0	(16)	16
4	751	Operation supervision, labor and expenses	A		C			
5	752	Storage facilities expenses	A			766	1,338	(570)
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A			2,912	3,618	(707)
8	754	Meter expenses	A			13,608	10,807	2,801
9	755	Customer installations expenses	A			35,262	53,784	(18,522)
10	756	Miscellaneous expenses	A			52,938	61,732	(8,794)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		268	0	268
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		11,809	4,914	6,895
16	761	Maintenance of trans. and distribution mains	A			274,006	183,928	90,078
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			86,204	70,839	15,365
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A			16,100	19,162	(3,062)
22	765	Maintenance of hydrants	A			5,002	5,343	(341)
23	768	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				498,675	415,448	83,227

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		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	760	Traveled Customer Expenses	A			24,701	25,476	(775)
4	771	Supervision	A	B		39,208	31,156	2,052
5	771	Superv., meter read., other customer acct. expenses	A		C			
6	772	Meter reading expenses	A	B		80,804	89,486	(18,682)
7	773	Customer records and collection expenses	A			46,028	48,892	(2,864)
8	773	Customer records and accounts expenses	A	B				
9	774	Miscellaneous customer accounts expenses	A			0	0	0
10	775	Uncollectible accounts	A	B	C	1,676	(1,845)	3,721
11		Total customer account expenses				188,517	201,185	(14,548)
12		VI. SALES EXPENSES						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses	A		C			
15	782	Demonstrating and selling expenses	A			338	558	(221)
16	783	Advertising expenses	A			852	473	379
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				1,190	1,032	158

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		VII. ADMIN. AND GENERAL EXPENSES						
2		Operation						
3	760	Allocation of A&G Expenses	A			288,078	249,651	38,027
4	781	Administrative and general salaries	A	B	C	57,878	26,206	31,670
5	782	Office supplies and other expenses	A	B	C	80,822	63,048	17,874
6	783	Property insurance	A			0	0	0
7	783	Property insurance, injuries and damages	A	B	C			
8	784	Injuries and damages	A			2	1,741	(1,739)
9	795	Employees' pensions and benefits	A	B	C	10,896	6,671	4,225
10	796	Franchise requirements	A	B	C	10,493	7,261	3,232
11	797	Regulatory commission expenses	A	B	C	12,902	8,780	4,122
12	798	Outside services employed	A			4,144	6,240	(2,096)
13	798	Miscellaneous other general expenses	A	B				
14	799	Miscellaneous other general operation expenses	A		C			
15	799	Miscellaneous general expenses	A			369	357	32
16	805	Maintenance of general plant	A	B	C	4,858	581	4,278
17		Total administrative and general expenses				471,161	370,538	100,625
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	27,813	24,906	3,007
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				27,813	24,906	3,007
23		Total operating expenses				1,610,427	1,510,724	99,703

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	40,125	40,125			
2	State corporation franchise tax	(20,845)	(20,845)			
3	State unemployment insurance tax	1,508	1,508			
4	Other state and local taxes	25,749	25,749			
5	Federal unemployment insurance tax	436	436			
6	Federal insurance contributions act	37,245	37,245			
7	Other federal taxes	-	-			
8	Federal income tax	(44,139)	(44,139)			
9	Pump taxes	54,450	54,450			
10						
11						
12						
13						
14						
15						
16						
17	Totals	94,529	94,529	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks
	Diverted Into ¹	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) ²	Annual Quantities Pumped CCF_ (Unit) ²	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				^a Depth in Water	
10									
11									
12	Refer to Attached Schedule ⁴								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²		Annual Quantities Used ____ (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) ²		"Refer to Company Schedule D-1"		
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² 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.

³ 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: Morongo Valley
 System: Morongo del Norte

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	
Elm	Well 24	1957	2730	864	272	14	189	V.T.	Elec.	15	90	440			Well to System through PRV
Highway Navajo	Well 3	1991	2708	28,967	200	10	180	V.T.	Elec.	15	100	398			Well to System
	Booster A	1980	2916					E.S.	Elec.	5	78	135			Booster A & B pump through pressure tank to Booster Zone
	Booster B	1980	2916					E.S.	Elec.	5	78	135			
	Reservoir	1977	2940										0.0417	Elev. Resv	Booster Zone Floats on Navajo Tank
	Pressure Tank	1980	2916										0.001	Pressure	Steel

Plant Facility Index

Region: III
 District: Mountain-Desert
 CSA: Morongo Valley
 System: Morongo del Sur

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	
Maccelle	Reservoir	1983	2945										0.250	Elev. Resv	W. Steel	Floats on Maccelle Tank Zone	
Mojave	Reservoir	1992	2690														
	Booster A	1987	2690						H.S.C.	Elec.	25	200	310	Elev. Resv	B. Steel	Booster A & B pump to Maccelle Tank Zone	
	Booster B	1965	2690						H.S.C.	Elec.	30	200	288				
Juniper	Booster A	1978	2820						H.S.C.	Elec.	15	120	200				
	Booster B	1978	2820						E.S.	Elec.	15	120	200				
Pinon	Forebay	1986	3050											0.022	Elev. Resv	B. Steel	Floats on Pinon Reservoir Zone
	Booster A		3050						Subm.	Elec.	5	31	400				Booster A & B pump to Maccelle Tank Zone
Hilltop	Booster B		3050						Subm.	Elec.	5	31	400				Booster A & B pump to Hilltop Reservoir Zone
	Reservoir	1986	3300											0.083	Elev. Resv	B. Steel	Floats on Hilltop Zone
Vista	Booster A	1988	2820						E.S.	Elec.	1.5	30	70				Booster A & B pump to Vista Booster Zone from Maccelle Tank Zone
	Booster B	1988	2820						E.S.	Elec.	1.5	30	70				Well to System
Yeager-Vale	Well 2	1970	2540	1,892	525	12	120		V.T.	Elec.	40	310	330				Well to System
	Well 3	1982	2540	135,181	450	12	80		V.T.	Elec.	40	300	330				Well to System

Plant Facility Index

Region: Ill
 District: Mountain-Desert
 CSA: Apple Valley
 System: Apple Valley South

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
Anoka	Well 1	1954	2941	-	504	12	200	V.T.	Elec.	30	250	346	0.50	Ground	W. Steel	Out of Service Backup Generator Resv to Anoka Zone Resv to Anoka Zone Well to System through PRV
	Reservoir	1987	2941					E.S.	10	150	165					
	Booster B	1987	2941					E.S.	20	430	135					
	Booster C	1987	2941					V.T.	40	300	390					
Bear Valley	Well 2	1965	2984	-	280	12	230	V.T.	Elec.	40	300	390				Out of Service Well to Mohawk Reservoir Well to System through PRV
	Well 5	1954	2955	-	500	12	200	V.T.	Elec.	40	300	320				
Mesquite Mohawk	Well 2	1988	3023	128,201	585	16	282	V.T.	Elec.	75	900	260				All Boosters pump to Mohawk Zone
	Well 3A	1950	3023	215,600	494	16	262	V.T.	Elec.	100	600	400				
	Reservoir	1986	3023					E.S.	10	155	160	0.30	Ground	W. Steel		
	Booster A	1986	3023					E.S.	10	155	160					
Pahute Powhattan	Booster B	1986	3023					E.S.	20	400	150					Interconnect w/ AVRWC
	Booster C	1986	3023					E.S.	20	400	150					
	Booster D	1986	3023					E.S.	76	500	150					
	Interconnection	1989	2976	-					Gas		300					
	Interconnection	1987	2942	-						1000						Interconnect w/ AVRWC

Plant Facility Index

Region: If
 District: Mountain-Desrt
 CSA: Apple Valley
 System: Desert View

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
Desert View	Well 1	1977	3052	7,763	427	10	378	Subm.	Elec.	15	80	520		Well to system	
	Well 2	1999	3052	6,039	455	8		Subm.	Elec.	15	80	520		Well to system	
	Pressure Tank											0.0015	Pressure	Steel	Backup Generator

Plant Facility Index

Region: III
 District: Mountain-Desert
 CSA: Apple Valley
 System: Apple Valley North

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)
Central Tanks	NW Reservoir		3225								0.042	Elev. Resv	B. Steel	Floats on Tank Zone
	SE Reservoir		3225								0.050	Elev. Resv	W. Steel	Floats on Tank zone
Central Wells	Well 2	1982	2960	61,646	292	12	230				250			Well to System
	Well 7		2960	-	269	12	221				100			Out of Service
Papago	Well 1	1987	2986	103,575	310	14	271.5				250			Well to System
Yucca	Booster A		3083								5			Pumps from Tank Zone to Yucca Booster Zone

Plant Facility Index

Region: III
 District: Mountain-Desert
 CSA: Apple Valley
 System: Lucerne Valley

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)	Flow (gpm)	Design Head (ft)		Volume (MG)	Type
Carson	Booster A		3230					H.S.C.	Elec.	30	135	450			Standby Use. Sutter Zone to Pitzer Butte Zone
Meb	Well 1		3290	8,241	480	10	292	V.T.	Elec.	15	90	320			Well to Forebay
	Forebay Booster A	1973	3290					H.S.C.	Elec.	40	200	400	0.042	Forebay	B. Steel
Mesa	Booster A	1988	3540					E.S.	Elec.	3	100	80			Pumps to System
Pitzer Butte	Reservoir	1985	3620										0.042	Elev. Resv	Pitzer Butte Zone to Mesa Booster Zone
Sutter	Well 7 Pressure Tank	1952	3140	4,148	403	12	242	V.T.	Elec.	30	200	375			Floats on Pitzer Butte Zone
Topaz	Well 1	1980	3400	70,081	515	16	400	Subm.	Elec.	40	150	660			Well to System through pressure tank

**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						50		362
12	Ductile Iron (cement lined)						88		438
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel	46	153	7,165		6,022	105,015	208	58,390
17	Screw or Welded Casing								
18	Cement - Asbestos						34,706		78,963
19	Welded Steel								
20	Polyvinylchloride			320			1,286		6,240
21	Other - Plastic			83			65		6,161
22	Totals	46	153	7,568	-	6,022	141,208	208	150,554

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		365	72					849
24	Ductile Iron (cement lined)	741							1,265
25	Concrete								-
26	Copper								-
27	Riveted Steel								-
28	Standard Steel	24,482	10,527				8,560		220,568
29	Screw or Welded Casing								-
30	Cement - Asbestos	18,256	3,709						135,634
31	Welded Steel								-
32	Polyvinylchloride	26,367	143	26,132					60,468
33	Other - Plastic	5,700							12,009
33a	Unclassified							1,877	1,877
34	Totals	75,546	14,744	26,204	-	-	-	8,560	432,690

**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)	3,633	3,759	7	6
Industrial				
Public authorities	9	9		
Irrigation				
Other (specify)	4	4		
Subtotal	3,646	3,772	7	6
Private fire connections			4	4
Public fire hydrants				
Total	3,646	3,772	11	10

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

Size	Meters	Services
5/8 x 3/4 - in	3,712	3,800
3/4 - in		
1 - in	80	145
1 1/2 - in	3	3
2 - in	37	26
3 - in	11	10
4 - in	1	1
6 - in		
Other		
Total	3,844	3,985

**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-7Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen):

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	28,601	33,133	28,021	36,860	49,081	60,792	71,258
Industrial								-
Public authorities	60	109	85	195	335	336	485	1,605
Irrigation								-
Other (specify)	73	122	132	158	196	217	241	1,139
								-
Total	28,734	33,364	28,238	37,213	49,612	61,345	71,984	310,490

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	68,428	72,139	55,014	44,128	39,462	279,171	586,917
Industrial						-	-	-
Public authorities	542	497	379	312	196	1,926	3,531	3,638
Irrigation						-	-	-
Other (specify)	195	231	215	119	140	900	2,039	2,767
Total	69,165	72,867	55,608	44,559	39,798	281,997	592,487	609,815

¹ 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 _____ 15,112

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>32,117</u>
100.3	Construction work in progress	\$	<u>306,091</u>
241	Advances for construction	\$	<u>203,482</u>
265	Contributions in aid of construction	\$	<u>1,262,416</u>

SIGNATURE

District Management

Name of District Manager Perry Dahlstrom Telephone: (760) 247-0911

Address 13608 Hitt Road, Apple Valley, CA 92308

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

Mendez Jara
Signature

Controller
Title

5/3/06
Date

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