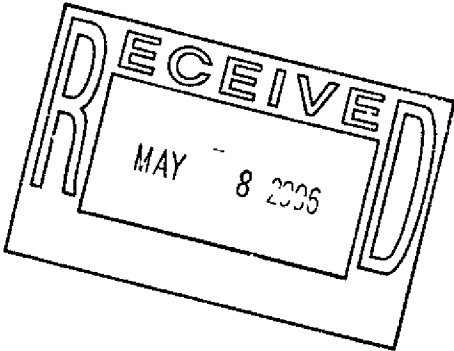




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2005  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Dimas Location: San Dimas, 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	12,031				12,031
3	302	Franchises and consents (Schedule A-1b)					0
4	303	Other intangible plant	612,901	115,733			728,635
5		Total intangible plant	<b>624,932</b>	<b>115,733</b>	<b>0</b>	<b>0</b>	<b>740,665</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	<b>335,390</b>				<b>335,390</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	37,673				37,673
12	312	Collecting and impounding reservoirs	57,409				57,409
13	313	Lake, river and other intakes	6,159				6,159
14	314	Springs and tunnels					0
15	315	Wells	641,183	2,568	(18,515)		625,237
16	316	Supply mains	565,092	33,556			598,648
17	317	Other source of supply plant	23,474				23,474
18		Total source of supply plant	<b>1,330,989</b>	<b>36,124</b>	<b>(18,515)</b>	<b>0</b>	<b>1,348,598</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	550,245	203,071			753,316
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	3,872,698	315,737	(138,968)		4,049,467
25	325	Other pumping plant	757,796	101,215			859,011
26		Total pumping plant	<b>5,180,740</b>	<b>620,024</b>	<b>(138,968)</b>	<b>0</b>	<b>5,661,795</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	61,938				61,938
30	332	Water treatment equipment	3,413,658	482,699			3,896,357
31		Total water treatment plant	<b>3,475,596</b>	<b>482,699</b>	<b>0</b>	<b>0</b>	<b>3,958,295</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	53,051				53,051
3	342	Reservoirs and tanks	3,706,678				3,706,678
4	343	Transmission and distribution mains	21,589,966	849,220	(19,650)		22,419,537
5	344	Fire mains					0
6	345	Services	8,328,058	453,128	(62,846)		8,718,339
7	346	Meters	3,007,644	252,340	(57,327)		3,202,657
8	347	Meter installations					0
9	348	Hydrants	2,945,474	72,928	(1,789)		3,016,613
10	349	Other transmission and distribution plant	104,901				104,901
11		<b>Total transmission and distribution plant</b>	<b>39,735,772</b>	<b>1,627,616</b>	<b>(141,612)</b>	<b>0</b>	<b>41,221,775</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	227,421	59,694			287,115
15	372	Office furniture and equipment	260,247	13,085			273,333
16	373	Transportation equipment	350,416	28,068			378,484
17	374	Stores equipment					0
18	375	Laboratory equipment	1,519				1,519
19	376	Communication equipment	33,837	770			34,607
20	377	Power operated equipment	262,858	70,931	(32,752)		301,036
21	378	Tools, shop and garage equipment	91,690	987			92,677
22	379	Other general plant					0
23		<b>Total general plant</b>	<b>1,227,988</b>	<b>173,535</b>	<b>(32,752)</b>	<b>0</b>	<b>1,368,771</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	35,276				35,276
27	391	Utility plant purchased	175,044				175,044
28	392	Utility plant sold					0
29		<b>Total undistributed items</b>	<b>210,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,321</b>
30		<b>Total utility plant in service</b>	<b>52,121,726</b>	<b>3,055,731</b>	<b>(331,848)</b>	<b>0</b>	<b>54,845,610</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		54,845,610	52,121,726
5		Construction Work in Progress		94,308	1,221,977
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>54,939,918</b>	<b>53,343,703</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		17,242,561	16,216,623
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>17,242,561</b>	<b>16,216,623</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,655,683	3,387,948
16		Deferred Investment Tax Credit		307,186	316,690
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>3,962,869</b>	<b>3,704,638</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,481,468	2,371,864
22		Advances for Construction		4,626,347	4,913,866
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>7,107,815</b>	<b>7,285,730</b>
25					
26		Add Materials and Supplies		88,734	152,380
27					
28		Add Working Cash (From Schedule A-1d(2))		342,757	342,757
29		Add General office, Regions, District office, CSA allocation		2,098,541	1,731,236
30		<b>TOTAL DISTRICT RATE BASE</b>			
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28 + Line 29</b>		<b>29,156,705</b>	<b>28,363,085</b>
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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 - SAN DIMAS**

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

	(a)	(b)	(c)	(d)
CPUC WUDF ACCOUNT DESCRIPTION		2003 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	<b>OPERATING EXPENSES:</b>			
1 70400	PURCHASED WATER	4,620.3	19.3	89,171.9
2 72600	POWER FOR PUMPING	529.4	11.7	6,193.4
3 73500	PUMP TAXES	318.4	2.9	923.4
4 74400	CHEMICALS	30.7	26.8	823.1
5 77300	COMMON CUSTOMER ACCOUNT	182.4	0.0	0.0
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	27.7	0.0	0.0
8 78000	OPERATION LABOR	454.6	12.5	5,682.7
9 78100	ALL OTHER OPERATION EXPENSES	129.7	27.9	3,618.6
10 78700	MAINTENANCE LABOR	162.5	12.5	2,031.0
11 78800	ALL OTHER MAINTENANCE EXPENSES	324.6	30.5	9,901.4
12 79200	OFFICE SUPPLIES AND EXPENSE	47.4	22.7	1,076.0
13 79300	PROPERTY INSURANCE	20.9	(168.0)	(3,512.4)
14 79400	INJURIES AND DAMAGES	213.2	(149.0)	(31,785.5)
15 79500	PENSIONS AND BENEFITS	456.9	10.0	4,569.4
16 79600	BUSINESS MEALS	0.0	12.6	0.0
17 79700	REGULATORY COMMISSION	50.8	28.0	1,422.2
18 79800	OUTSIDE SERVICES	0.0	19.6	0.0
19 79900	MISCELLANEOUS	1.4	13.1	18.3
20 79910	ALLOCATED GENERAL OFFICE	1,407.9	0.0	0.0
21 80500	ALL OTHER MAINT. GENERAL PLANT	11.5	29.0	333.5
22 81100	RENT	0.0	0.0	0.0
23 81500	A&G LABOR	87.2	12.5	1,089.8
24 50300	DEPRECIATION AND AMORTIZATION	1,185.5	0.0	0.0
25 50710	PROPERTY TAXES	442.6	40.0	17,703.5
26 50720	PAYROLL TAXES	55.7	4.0	222.6
27 50730	LOCAL TAXES	132.3	263.0	34,795.5
28	STATE INCOME TAX	203.7	96.0	19,550.9
29	FEDERAL INCOME TAX	822.6	106.0	87,200.8
30	TOTAL OPERATING EXPENSES	11,919.7		251,050.1
31	CPUC FEE ( 1.4% OF REVENUE)	193.6	90.0	17,422.0
32	TOTAL	12,113.3		268,472.1
33	AVERAGE LAG ----->			21.06

**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	31.39 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	21.06 days
36	(3) Excess of Collection Lag over Payment Lag	10.33 days
37	(4) Total of Expenses, Taxes and Depreciation	\$12,113.3
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$33.2
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depr'n in Advance of Collecting Revenues	\$342.8

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>	<b>16,003,896</b>	<b>212,727</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,279,858	56,345		
4	(b) Charged to Account 265	47,866			
5	(c) Charged to Clearing Accounts	21,481			
6	(d) Salvage recovered	5,812			
7	(e) All other credits 1/				
8	<b>Total credits</b>	<b>1,355,017</b>	<b>56,345</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	331,847			
11	(b) Cost of removal	53,574			
12	(c) All other debits 1/				
13	<b>Total debits</b>	<b>385,421</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>16,973,492</b>	<b>269,072</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	(32,685)	(252)			(32,937)
3	312	Collecting and impounding reservoirs	(44,404)	(643)			(45,047)
4	313	Lake, river and other intakes	(5,340)	(46)			(5,386)
5	314	Springs and tunnels					0
6	315	Wells	(362,738)	(16,350)	18,515	41,214	(319,359)
7	316	Supply mains	(142,071)	(11,189)			(153,260)
8	317	Other source of supply plant	(3,028)	(439)			(3,467)
9		<b>Total source of supply plant</b>	<b>(590,266)</b>	<b>(28,919)</b>	<b>18,515</b>	<b>41,214</b>	<b>(559,456)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(246,884)	(11,720)			(258,604)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(1,630,770)	(146,001)	138,968	9,275	(1,628,528)
16	325	Other pumping plant	(197,080)	(19,779)			(216,859)
17		<b>Total pumping plant</b>	<b>(2,074,734)</b>	<b>(177,500)</b>	<b>138,968</b>	<b>9,275</b>	<b>(2,103,991)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(22,582)	(1,629)			(24,211)
21	332	Water treatment equipment	(188,802)	(148,836)			(337,638)
22		<b>Total water treatment plant</b>	<b>(211,384)</b>	<b>(150,465)</b>	<b>0</b>	<b>0</b>	<b>(361,849)</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	(49,262)	(308)			(49,570)
3	342	Reservoirs and tanks	(1,679,068)	(74,875)			(1,753,943)
4	343	Transmission and distribution mains	(6,315,677)	(436,117)	19,650	3,085	(6,729,059)
5	344	Fire mains					0
6	345	Services	(2,494,319)	(247,344)	62,846		(2,678,817)
7	346	Meters	(875,892)	(135,645)	57,327	(5,812)	(960,022)
8	347	Meter installations					0
9	348	Hydrants	(804,316)	(53,313)	1,789		(855,840)
10	349	Other transmission and distribution plant	(36,026)	(2,916)			(38,942)
11		<b>Total trans. and distribution plant</b>	<b>(12,254,560)</b>	<b>(950,518)</b>	<b>141,612</b>	<b>(2,727)</b>	<b>(13,066,193)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(139,502)	(3,616)			(143,118)
15	372	Office furniture and equipment	(202,479)	(10,488)			(212,967)
16	373	Transportation equipment	(258,048)	(3,329)			(261,377)
17	374	Stores equipment					0
18	375	Laboratory equipment	(1,519)				(1,519)
19	376	Communication equipment	(32,795)	(1,041)			(33,836)
20	377	Power operated equipment	(90,455)	(13,379)	32,752		(71,082)
21	378	Tools, shop and garage equipment	(57,659)	(3,732)			(61,391)
22	379	Other general plant					0
23	390	Other tangible property	(35,092)	(39)			(35,131)
24	391	Water plant purchased	(55,403)	(6,179)			(61,582)
25		<b>Total general plant</b>	<b>(872,952)</b>	<b>(41,803)</b>	<b>32,752</b>	<b>0</b>	<b>(882,003)</b>
26		<b>TOTAL</b>	<b>(16,003,896)</b>	<b>(1,349,205)</b>	<b>331,847</b>	<b>47,762</b>	<b>(16,973,492)</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	12,913,846	12,762,676	151,170
4		601.2 Industrial sales	850	1,061	(211)
5		601.3 Sales to public authorities	888,041	830,578	57,463
6		Sub-total	13,802,737	13,594,315	208,422
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	47	(47)
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	-	47	(47)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	174,893	192,390	(17,497)
14		603.2 Unmetered sales			-
15		Sub-total	174,893	192,390	(17,497)
16	604	Private fire protection service	67,393	68,011	(618)
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale			-
19	607	Sales to governmental agencies by contracts	28,903	42,566	(13,663)
20	608	Interdepartmental sales			-
21	609	Other sales or service	23,200	6,040	17,160
22		Sub-total	119,496	116,617	2,879
23		Total water service revenues	14,097,126	13,903,369	193,757
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	9,110	6,468	2,642
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	60,219	64,910	(4,691)
29		Total other water revenues	69,329	71,378	(2,049)
30	501	Total operating revenues	14,166,455	13,974,747	191,708

**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		(914,450)	137,722	(1,052,172)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		1,315	684	631
6	703	Miscellaneous expenses	A			6,587	15,320	(8,733)
7	704	Purchased water	A	B	C	6,221,772	6,835,283	(613,511)
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			5,422	4,106	1,316
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			530	1,991	(1,461)
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			7,622	223	7,399
17	712	Maintenance of supply mains	A			12,928	6,634	6,294
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		<b>Total source of supply expense</b>				<b>5,341,726</b>	<b>7,001,963</b>	<b>(1,660,237)</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		7,511	1,265	6,246
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		81,991	80,950	1,041
9	725	Miscellaneous expenses	A			12,253	19,232	(6,979)
10	726	Fuel or power purchased for pumping	A	B	C	412,126	392,210	19,916
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		386	833	(447)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		3,325	580	2,745
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		108,151	68,244	39,907
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		<b>Total pumping expenses</b>				<b>625,743</b>	<b>563,314</b>	<b>62,429</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		438	2,405	(1,967)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			154,107	96,647	57,460
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		30,410	7,965	22,445
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		15	961	(946)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		1,139	128	1,011
30	748	Maintenance of water treatment equipment	A	B		7,750	5,142	2,608
31		<b>Total water treatment expenses</b>				<b>193,859</b>	<b>113,248</b>	<b>80,611</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	16,737	16,882	55	
4	751	Operation supervision, labor and expenses	A	B				
5	752	Storage facilities expenses	A		7,550	7,494	56	
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A		22,072	4,016	17,456	
8	754	Water expenses	A		27,961	23,401	4,560	
9	755	Customer installations expenses	A		27,424	25,147	2,277	
10	756	Miscellaneous expenses	A		60,348	48,891	19,457	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	17,035	2,831	14,204	
13	758	Maintenance of structures and plant	A	B				
14	759	Maintenance of structures and improvements	A	B	0	0	0	
15	760	Maintenance of reservoirs and tanks	A	B	73	1,075	(1,002)	
16	761	Maintenance of trans. and distribution mains	A		381,451	346,946	44,505	
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		92,828	89,264	3,564	
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A		45,829	54,422	(8,593)	
22	765	Maintenance of hydrants	A		28,050	12,403	13,647	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			743,476	633,192	110,284	

**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						
3	780	Transferred Customer Expenses			194,282	200,163	(5,881)	
4	771	Supervision	A	B	120,356	105,372	22,984	
5	771	Superv., meter read., other customer acct expenses	A	B				
6	772	Meter reading expenses	A	B	108,755	105,783	2,972	
7	773	Customer records and collection expenses	A		34,309	38,250	(3,941)	
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	4,542	(1,152)	5,694	
11		Total customer account expenses			470,244	448,416	21,828	
12		<b>VI. SALES EXPENSES</b>						
13	781	Supervision	A	B	0	0	0	
14	781	Sales expenses	A	B				
15	782	Demonstrating and selling expenses	A		5,824	5,563	261	
16	783	Advertising expenses	A		347	509	(162)	
17	784	Miscellaneous sales expenses	A		0	0	0	
18	785	Merchandising, jobbing and contract work	A		0	0	0	
19		Total sales expenses			6,171	6,072	99	

**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						
3	790	Allocation of A&G Expenses			2,071,763	1,782,738	309,025	
4	781	Administrative and general salaries	A	B	29,837	23,739	6,098	
5	782	Office supplies and other expenses	A	B	54,445	37,105	17,340	
6	783	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages	A	B				
8	784	Injuries and damages	A		40	170	(130)	
9	795	Employees' pensions and benefits	A	B	24,897	24,599	298	
10	796	Franchise requirements	A	B	31,895	14,444	17,451	
11	797	Regulatory commission expenses	A	B	103,879	70,697	33,182	
12	798	Outside services employed	A		8,212	6,447	(235)	
13	798	Miscellaneous other general expenses	A	B				
14	798	Miscellaneous other general operation expenses	A	B				
15	799	Miscellaneous general expenses	A		1,890	2,354	(464)	
16	805	Maintenance of general plant	A	B	11,557	28,718	(17,161)	
17		Total administrative and general expenses			2,336,415	1,971,011	365,404	
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	0	0	0	
20	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
21	813	Duplicate charges - Cr.	A	B	0	0	0	
22		Total miscellaneous			0	0	0	
23		Total operating expenses			8,717,634	10,737,216	(1,019,582)	

**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	477,053	477,053			
2	State corporation franchise tax	82,249	82,249			
3	State unemployment insurance tax	2,042	2,042			
4	Other state and local taxes	125,313	125,313			
5	Federal unemployment insurance tax	590	590			
6	Federal insurance contributions act	46,973	46,973			
7	Other federal taxes	-	-			
8	Federal income tax	174,157	174,157			
9	Pump Taxes	102,804	102,804			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,011,181	1,011,181	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min	CCF_ (Unit) <sup>2</sup>	
1									
2									
3									
4	Golf Course Irrigation	San Dimas						37,992	
5		Canyon Dam							
6									
7									
8	WELLS								
9	At Plant								
10	(Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
11						(Unit) <sup>2</sup>		(Unit) <sup>2</sup>	
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 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: Foothill  
CSA: San Dimas  
System: San Dimas

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)	
Artesia 3	Well 3	1919	1059	63	600	20	280	V.T.	Elec.	40	350	235		Well to Highway Resv
Baseline 3	Well 3	1920	1060	7,668	496	16	320	V.T.	Elec.	60	600	308		Well to Highway Reservoir
Baseline 4	Forebay Booster A	1965	1060					H.S.C.	Elec.	100	960	250	0.040	Out of Service To be abandoned
	Well 4	1910	1050	158	690	24	383	V.T.	Elec.	100	750	225		Well to Forebay or Highway Reservoir
Baseline	Forebay Booster B		1050					V.T.	Elec.	75	950	270		Pumps to Hwy Resv
	Interconnection	1999		583,947										TVMWD water to Eaglecliff Zone
Calle Linda	Booster A	1995	1060					Subm.	Elec.	50	1000	156		Pump from Wayhill Zone
	Booster B	1995	1060					Subm.	Elec.	50	1000	156		to Yfa Blanca Zone
Charter Oak	Reservoir		810					V.T.	Elec.	75	1600	165	1.500	Pumps to Vinnell Zone
	Booster A		810					V.T.	Elec.	20	200	205		Pumps to Malone Forebay
City	Well 1		1187	120,087	312	16	200	V.T.	Elec.					
	Well 4	1925	790	98,443	248	16	210	V.T.	Elec.	50	400	210		Pumps to Columbia Reservoir
Columbia Reservoir	Reservoir		790					V.T.	Elec.	25	340	219	0.680	Nitrate Treatment
	Booster A	1961	790					V.T.	Elec.	40	525	233		All Boosters pump to Vinnell Zone
	Booster B	1961	790					V.T.	Elec.	100	925	335		
Columbia 6	Booster C	1981	790					V.T.	Elec.	30	430	160		Pumps to Columbia Reservoir
	Well 6	1929	780	40,416	414	16	220	V.T.	Elec.					Destroyed
Columbia 7	Well 7													From Covina Irrigating Company
	Interconnection		668	343,641				V.T.	Elec.	100	600	220		Pumps to Covina Zone
Covina	Booster A	1969	668											Diverts water from creek to Golf Course
	Intake		1240	37,992										Destroyed
Diversion Dam	Well 1													Floats on Eaglecliff Zone
	Reservoir	1965	1255					V.T.	Elec.	25	160	410	1.500	Booster A & B pump to Terrebonne Zone
Eaglecliff	Booster A	1982	1255					V.T.	Elec.	25	160	410		
	Booster B	1982	1255					H.S.C.	Elec.	60	2200	82		Pumps from Vinnell North Zone to Vinnell South Zone
Gainsborough	Booster A	1988	752											
	Well 1													
Highway	Artesia Well 2	1924	1073	254,221	546	24	350	V.T.	Elec.	50	400	288		Well to Highway Resv
	Highway Well 1	1910	1068	135,307	790	18	300	V.T.	Elec.	50	700	270		Well to Highway Resv

Plant Facility Index

Region: III  
District: Foothill  
CSA: San Dimas  
System: San Dimas

Plant	Major Facility	Year Built	Base Elev.	2005 Prod (CCF)	Wells		Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Tanks		Remarks	
					Depth (ft)	Casing Diam (in)						Column Setting	Volume (MG)		Type
	Reservoir	1988	1068									0.214	Ground	B. Steel	Nitrate and Perchlorate Treatment All Boosters pump to Eaglecliff Zone
	Booster A	1988	1068				V.T.	Elec.	40	500	220				
	Booster B	1988	1068				V.T.	Elec.	40	500	200				
	Booster C	1988	1068				V.T.	Elec.	60	750	220				
	Booster D	1988	1068				V.T.	Elec.	75	1000	220				
Los Palos	Reservoir	1988	1168									1.000	Elev. Resv	W. Steel	Floats on Los Palos Zone
	Booster A	1989	1168				E.S.	Elec.	15	190	176				
	Booster B	1989	1168				E.S.	Elec.	40	630	185				
Malone	Well 1		1195	196,443			V.T.	Elec.	40	375	134		Forebay	R. Steel	Well to Malone Forebay
	Forebay		1195									0.0035			
	Booster A		1195				E.S.	Elec.	100	585	215				
Mud Springs	Forebay	1992	998												
	Booster A		998				H.S.C.	Elec.	40	600	146				
	Booster B		998				H.S.C.	Elec.	25						
	Booster C		998				H.S.C.	Elec.	50	1000	150				
PM-7	Interconnection		1050	1,835,097											
	Booster A		1050				Subm.	Elec.	100	6750	125				
	Booster B		1050				Subm.	Elec.	75	1500	158				
	Booster C		1050				Subm.	Elec.	75	1500	175				
	Booster D	1976	1050				Subm.	Elec.	50	700	240				
	Booster E	1976	1050				Subm.	Elec.	125	1380	288				
	Booster F	1991	1050				Subm.	Elec.	125	1400	288				
PM-16	Interconnection	1989	865	2,521,336						9000					
Puddingstone	Reservoir	1994	1203									0.300	Elev. Resv	W. Steel	To Vinnell Zone Floats on Walnut Booster Zone
Terrebonne	Reservoir	1982	1645									0.257	Elev. Resv	W. Steel	Floats on Terrebonne Zone
Via Blanca	Reservoir	1984	1215									0.500	Elev. Resv	W. Steel	Floats on Via Blanca Zone
	Booster A	1987	1215				E.S.	Elec.	7.5	240	120				
	Booster B	1987	1215				E.S.	Elec.	7.5	160	120				
	Booster C	1987	1215				H.S.C.	Elec.	75	2000	110				
	Pressure Tank		1215									0.0025	Pressure	Steel	
Via Verde	Booster A	1965	800				V.T.	Elec.	100	900	346				
	Booster B	1965	800				V.T.	Elec.	100	900	346				
Vinnell	Reservoir		973									3.100	Elev. Resv	Concrete	Floats on Vinnell South Zone Pump to Via Blanca
	Booster A	1978	997				V.T.	Elec.	50	500	260				



Plant Facility Index

Region: III  
 District: Foothill  
 CSA: San Dimas  
 System: San Dimas

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
Walnut Booster	Booster B	1980	997					V.T.	Elec.	50	500	260			Zone
	Booster C	1988	997					V.T.	Elec.	50	500	280			
Wayhill	Booster A	1978	1020					E.S.	Elec.	20	300	165			Pump to Puddingstone Resv
	East Reservoir West Reservoir	1978	1020 1095 1090					E.S.	Elec.	20	300	165			Concrete Concrete Floats on Wayhill Zone Floats on Wayhill 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		58
12	Ductile iron (cement lined)						1,230		7,908
13	Concrete								
14	Copper			37					
15	Riveted Steel								
16	Standard Steel						67,355	1,564	131,589
17	Screw or Welded Casing								
18	Cement - Asbestos						36,725		129,441
19	Welded Steel								
20	Polyvinylchloride	7,208		602		360	2,929		14,683
21	Other - Plastic			1,070			14,624		14,411
22	Totals	7,208		1,709		360	122,899	1,564	298,090

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
								18 & 15	24 & 17 & 36	
23	Cast Iron									94
24	Ductile iron (cement lined)	48,448	2,393	14,986	47	240		26		75,278
25	Concrete									
26	Copper									37
27	Riveted Steel									
28	Standard Steel	106,851	69,815	47,724	47,012	9,769	815	39,033	17,398	538,925
29	Screw or Welded Casing									
30	Cement - Asbestos	168,846	85,395	85,108	2,596	35,278	1,516	7,473	2,663	555,041
31	Welded Steel									
32	Polyvinylchloride	48,407	3,682	7,586	58	20		119		85,674
33	Other - Plastic	41,275	2,014	10,500				38		83,932
33a	Unclassified								(161,541)	(161,541)
34	Totals	413,827	163,299	165,904	49,713	45,307	2,331	46,669	(141,480)	1,177,440

**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)	15,534	15,551		
Industrial	2	2		
Public authorities	192	195		
Irrigation	44	45		
Other (specify)	12	11		
Subtotal	15,784	15,804	-	-
Private fire connections			141	141
Public fire hydrants				
<b>Total</b>	<b>15,784</b>	<b>15,804</b>	<b>141</b>	<b>141</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	6,603	6,619
3/4 - in	4,320	4,331
1 - in	4,275	4,259
1 1/2 - in	154	156
2 - in	588	581
3 - in	215	204
4 - in	32	17
6 - in	15	7
Other	10	5
<b>Total</b>	<b>16,212</b>	<b>16,179</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	270,400	227,950	200,531	312,736	392,720	500,912	626,175
Industrial	1	2	3	1		1	1	9
Public authorities	15,198	10,300	19,551	19,311	32,830	42,626	53,864	193,680
Irrigation	2,133	1,632	445	3,162	4,898	8,877	11,233	32,380
Other (specify)	123	77	161		3	49,928	2,723	53,015
								-
<b>Total</b>	<b>287,855</b>	<b>239,961</b>	<b>220,691</b>	<b>335,210</b>	<b>430,451</b>	<b>602,344</b>	<b>693,996</b>	<b>2,810,508</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	599,690	664,279	502,435	380,998	370,395	2,517,797	5,049,221
Industrial	2		6	1	1	10	19	193
Public authorities	52,462	65,340	44,602	30,209	27,375	219,988	413,668	393,476
Irrigation	11,574	14,472	9,627	6,534	6,249	48,456	80,836	95,714
Other (specify)	243	99	87	298	252	979	53,994	76,659
<b>Total</b>	<b>663,971</b>	<b>744,190</b>	<b>556,757</b>	<b>418,040</b>	<b>404,272</b>	<b>2,787,230</b>	<b>5,597,738</b>	<b>5,804,194</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 \_\_\_\_\_ 63,216

### 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>88,734</u>
100.3	Construction work in progress . . . . .	\$	<u>94,308</u>
241	Advances for construction . . . . .	\$	<u>4,626,346</u>
265	Contributions in aid of construction . . . . .	\$	<u>2,481,468</u>

### SIGNATURE

District Management

Name of District Manager Alice Shiozawa Telephone: (909) 599-7077

Address 121 Exchange Place, San Dimas, CA 91773

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

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

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