

SAN GABRIEL

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2005  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, 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	442				442
3	302	Franchises and consents (Schedule A-1b)	2,927				2,927
4	303	Other intangible plant	233,779	163,811			397,590
5		Total intangible plant	<b>237,148</b>	<b>163,811</b>	<b>0</b>	<b>0</b>	<b>400,959</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	<b>96,904</b>				<b>96,904</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	730,423		(3,890)		726,533
16	316	Supply mains	41,445				41,445
17	317	Other source of supply plant	1,728				1,728
18		Total source of supply plant	<b>773,595</b>	<b>0</b>	<b>(3,890)</b>	<b>0</b>	<b>769,705</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	311,194	12,006	(2,252)		320,948
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	2,298,933	114,153	(5,884)		2,407,202
25	325	Other pumping plant	455,415	1,563			456,978
26		Total pumping plant	<b>3,065,542</b>	<b>127,722</b>	<b>(8,136)</b>	<b>0</b>	<b>3,185,128</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	92,552				92,552
30	332	Water treatment equipment	2,419,831				2,419,831
31		Total water treatment plant	<b>2,512,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,512,384</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	739,069	90,627			829,696
4	343	Transmission and distribution mains	10,368,783	1,772,617	(25,658)		12,115,742
5	344	Fire mains					0
6	345	Services	5,358,260	545,702	(84,063)		5,819,899
7	346	Meters	1,221,180	13,372	(2,697)		1,231,855
8	347	Meter installations					0
9	348	Hydrants	1,637,879	162,493	(2,990)		1,797,382
10	349	Other transmission and distribution plant	112,744				112,744
11		Total transmission and distribution plant	<b>19,437,916</b>	<b>2,584,812</b>	<b>(115,409)</b>	<b>0</b>	<b>21,907,319</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	78,425	20,506	(576)		98,355
15	372	Office furniture and equipment	102,718	4,364	(3,600)		103,483
16	373	Transportation equipment	230,111	20,711	(23,076)		227,746
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	19,511	770			20,281
20	377	Power operated equipment	204,241				204,241
21	378	Tools, shop and garage equipment	74,470				74,470
22	379	Other general plant	917				917
23		Total general plant	<b>710,393</b>	<b>46,351</b>	<b>(27,252)</b>	<b>0</b>	<b>729,492</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	3,996				3,996
27	391	Utility plant purchased	3,681				3,681
28	392	Utility plant sold					0
29		Total undistributed items	<b>7,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,677</b>
30		Total utility plant in service	<b>26,841,558</b>	<b>2,922,696</b>	<b>(154,686)</b>	<b>0</b>	<b>29,609,567</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		29,609,567	26,841,558
5		Construction Work in Progress		148,888	2,194,693
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>29,758,455</b>	<b>29,036,251</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		8,723,127	8,075,538
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>8,723,127</b>	<b>8,075,538</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		1,937,903	1,787,712
16		Deferred Investment Tax Credit		137,068	141,076
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>2,074,971</b>	<b>1,928,788</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		3,122,407	3,263,670
22		Advances for Construction		1,038,659	1,120,795
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>4,161,066</b>	<b>4,384,465</b>
25					
26		Add Materials and Supplies		24,828	24,550
27					
28		Add Working Cash (From Schedule A-1d(2))		477,636	477,636
29		Add General office, Regions, District office, CSA allocation		1,225,511	1,027,971
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>16,527,266</b>	<b>16,177,617</b>
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28 +			
32		Line 29			
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**SCHEDULE A-1d (2)**  
**RATE BASE**  
**Working Cash Calculation**

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

**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 OAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	188.9	23.1	3,901.4
2	72800 POWER FOR PUMPING	390.2	11.9	4,643.4
3	73500 PUMP TAXES	580.4	2.5	1,401.1
4	74400 CHEMICALS	83.6	34.3	2,867.5
5	77300 COMMON CUSTOMER ACCOUNT	106.5	0.0	0.0
6	<del>77325</del> POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	13.7	0.0	0.0
8	78000 OPERATION LABOR	315.6	12.5	3,945.5
9	78100 ALL OTHER OPERATION EXPENSES	210.5	21.3	4,483.7
10	78700 MAINTENANCE LABOR	128.3	12.5	1,604.3
11	78800 ALL OTHER MAINTENANCE EXPENSES	181.4	42.8	7,765.9
12	79200 OFFICE SUPPLIES AND EXPENSE	35.2	28.0	985.6
13	79300 PROPERTY INSURANCE	12.2	(188.0)	(2,050.9)
14	79400 INJURIES AND DAMAGES	124.5	(149.0)	(18,547.6)
15	79500 PENSIONS AND BENEFITS	266.6	10.0	2,668.0
16	79600 BUSINESS MEALS	0.0	8.0	0.1
17	79700 REGULATORY COMMISSION	36.6	28.0	1,025.1
18	79800 OUTSIDE SERVICES	1.9	17.6	33.6
19	79900 MISCELLANEOUS	2.2	13.7	30.6
20	79910 ALLOCATED GENERAL OFFICE	621.9	0.0	0.0
21	80500 ALL OTHER MAINT. GENERAL PLANT	2.3	29.0	66.7
22	81100 RENT	10.6	2.1	22.7
23	81500 A&G LABOR	77.4	12.5	966.1
24	60300 DEPRECIATION AND AMORTIZATION	1,087.1	0.0	0.0
25	50710 PROPERTY TAXES	353.3	40.0	14,131.2
26	50720 PAYROLL TAXES	41.2	4.0	164.6
27	50730 LOCAL TAXES	65.3	283.0	17,177.0
28	STATE INCOME TAX	166.3	96.0	15,981.1
29	FEDERAL INCOME TAX	488.6	108.0	49,465.2
30	TOTAL OPERATING EXPENSES	5,731.1		112,734.3
31	CPUC FEE ( 1.4% OF REVENUE)	95.6	90.0	6,800.5
32	TOTAL	5,826.6		121,334.7
		=====		
33	AVERAGE LAG ----->			19.67
				=====

**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	49.59 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	19.67 days
36	(3) Excess of Collection Lag over Payment Lag	29.92 days
37	(4) Total of Expenses, Taxes and Depreciation	\$5,826.6
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$16.0
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	\$477.8
		=====

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>7,944,758</b>	<b>130,780</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	650,391	23,340		
4	(b) Charged to Account 265	116,903			
5	(c) Charged to Clearing Accounts	69,507			
6	(d) Salvage recovered	4,097			
7	(e) All other credits <sup>1/</sup>				
8	<b>Total credits</b>	<b>840,898</b>	<b>23,340</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	154,686			
11	(b) Cost of removal	61,961			
12	(c) All other debits <sup>1/</sup>				
13	<b>Total debits</b>	<b>216,647</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>8,569,009</b>	<b>154,120</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	<sup>1/</sup> 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	(432,918)	(26,003)	3,890	41,756	(413,275)
7	316	Supply mains	(21,596)	(796)			(22,392)
8	317	Other source of supply plant	(1,258)	(27)			(1,285)
9		<b>Total source of supply plant</b>	<b>(455,772)</b>	<b>(26,826)</b>	<b>3,890</b>	<b>41,756</b>	<b>(436,952)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(133,668)	(7,500)	2,252		(138,916)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(1,062,804)	(88,279)	5,884		(1,145,199)
16	325	Other pumping plant	(50,658)	(13,207)			(63,905)
17		<b>Total pumping plant</b>	<b>(1,247,170)</b>	<b>(108,986)</b>	<b>8,136</b>	<b>0</b>	<b>(1,348,020)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(38,413)	(2,286)			(40,699)
21	332	Water treatment equipment	(453,250)	(118,814)			(572,064)
22		<b>Total water treatment plant</b>	<b>(491,663)</b>	<b>(121,100)</b>	<b>0</b>	<b>0</b>	<b>(612,763)</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	(194,583)	(18,477)			(213,060)
4	343	Transmission and distribution mains	(2,891,662)	(220,855)	25,658	16,519	(3,070,340)
5	344	Fire mains					0
6	345	Services	(1,577,563)	(169,857)	84,063		(1,663,357)
7	346	Meters	(244,629)	(58,128)	2,697		(300,060)
8	347	Meter installations					0
9	348	Hydrants	(451,667)	(30,792)	2,990	3,686	(475,783)
10	349	Other transmission and distribution plant	(55,084)	(3,777)			(58,861)
11		<b>Total trans. and distribution plant</b>	<b>(5,415,188)</b>	<b>(501,886)</b>	<b>115,408</b>	<b>20,205</b>	<b>(5,781,461)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(26,891)	(2,063)	576		(28,378)
15	372	Office furniture and equipment	(54,722)	(6,399)	3,600		(57,521)
16	373	Transportation equipment	(127,142)	(55,388)	23,076	(4,097)	(163,551)
17	374	Stores equipment					0
18	375	Laboratory equipment					0
19	376	Communication equipment	(17,046)	(21)			(17,067)
20	377	Power operated equipment	(57,504)	(10,702)			(68,206)
21	378	Tools, shop and garage equipment	(43,476)	(3,396)			(46,872)
22	379	Other general plant	(508)	(33)			(541)
23	390	Other tangible property	(3,995)	(1)			(3,996)
24	391	Water plant purchased	(3,681)				(3,681)
25		<b>Total general plant</b>	<b>(334,955)</b>	<b>(78,003)</b>	<b>27,252</b>	<b>(4,097)</b>	<b>(389,813)</b>
26		<b>TOTAL</b>	<b>(7,944,758)</b>	<b>(836,801)</b>	<b>154,686</b>	<b>57,864</b>	<b>(8,569,009)</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	7,120,882	6,829,373	291,509
4		601.2 Industrial sales	20,069	21,533	(1,464)
5		601.3 Sales to public authorities	250,994	230,884	20,110
6		Sub-total	7,391,945	7,081,790	310,155
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			-
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	11,458	5,772	5,686
14		603.2 Unmetered sales			-
15		Sub-total	11,458	5,772	5,686
16	604	Private fire protection service	29,769	28,742	1,027
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale			-
19	607	Sales to governmental agencies by contracts			-
20	608	Interdepartmental sales			-
21	609	Other sales or service			-
22		Sub-total	29,769	28,742	1,027
23		Total water service revenues	7,433,172	7,116,304	316,868
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	6,495	4,380	2,115
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	77,182	60,749	16,433
29		Total other water revenues	83,677	65,129	18,548
30	501	Total operating revenues	7,516,849	7,181,433	335,416

**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		(533,905)	81,936	(615,841)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		651	51	600
6	703	Miscellaneous expenses	A			4,454	6,809	(2,355)
7	704	Purchased water	A	B	C	503,796	536,303	(32,507)
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			1,009	1,617	(608)
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			5,290	5,456	(166)
17	712	Maintenance of supply mains	A			14,045	7,611	6,434
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				(4,660)	639,783	(644,443)

**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		14,141	3,497	10,644
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		69,307	62,634	6,673
9	725	Miscellaneous expenses	A			6,081	8,599	(2,518)
10	726	Fuel or power purchased for pumping	A	B	C	331,918	364,651	(32,733)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		302	2,081	(1,779)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		3,746	199	3,547
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		96,163	55,321	40,842
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				521,658	496,982	24,676
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		834	2,929	(2,095)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			120,388	124,537	(4,149)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		270,424	98,889	171,535
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		382	2,192	(1,810)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		0	84	(84)
30	748	Maintenance of water treatment equipment	A	B		11,875	5,826	6,049
31		Total water treatment expenses				403,903	234,457	169,446

**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	8,378	9,541	(1,163)	
4	751	Operation supervision, labor and expenses		C				
5	752	Storage facilities expenses	A		4,710	5,343	(633)	
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A		15,579	22,472	(6,893)	
8	754	Meter expenses	A		35,890	30,035	5,855	
9	755	Customer installations expenses	A		8,283	10,247	(1,964)	
10	756	Miscellaneous expenses	A		49,641	28,874	20,767	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	13,267	11,036	2,231	
13	758	Maintenance of structures and plant		C				
14	759	Maintenance of structures and improvements	A	B	0	0	0	
15	760	Maintenance of reservoirs and tanks	A	B	3,810	258	3,554	
16	761	Maintenance of trans. and distribution mains	A		153,962	189,419	(35,457)	
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		95,082	69,954	25,128	
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of motors	A		6,049	13,249	(7,200)	
22	765	Maintenance of hydrants	A		238	1,049	(810)	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			394,488	391,475	3,013	

**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	790	Transferred Customer Expenses			113,458	116,891	(3,433)	
4	771	Supervision	A	B	38,051	42,261	(4,210)	
5	771	Superv. meter read., other customer acct expenses		C				
6	772	Meter reading expenses	A	B	85,070	82,879	2,191	
7	773	Customer records and collection expenses	A		6,186	7,648	(1,463)	
8	773	Customer records and accounts expenses		B				
9	774	Miscellaneous customer accounts expenses	A		0	0	0	
10	775	Uncollectible accounts	A	B	4,851	(327)	5,178	
11		Total customer account expenses			247,616	249,353	(1,737)	
12		<b>VI. SALES EXPENSES</b>						
13		Operation						
14	781	Supervision	A	B	0	0	0	
15	781	Sales expenses		C				
16	782	Demonstrating and selling expenses	A		196	241	(45)	
17	783	Advertising expenses	A		0	95	(95)	
18	784	Miscellaneous sales expenses	A		0	0	0	
19	785	Merchandising, jobbing and contract work	A		(34,865)	(27,600)	(7,165)	
20		Total sales expenses			(34,769)	(27,484)	(7,305)	

**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	700	Allocation of A&G Expenses			1,209,873	1,029,408	180,465	
4	791	Administrative and general salaries	A	B	36,834	26,780	10,054	
5	792	Office supplies and other expenses	A	B	51,588	47,860	3,728	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages		C				
8	794	Injuries and damages	A		3,635	0	3,635	
9	795	Employees' pensions and benefits	A	B	10,449	10,661	(212)	
10	796	Franchise requirements	A	B	14,520	15,078	(558)	
11	797	Regulatory commission expenses	A	B	80,892	41,305	39,587	
12	798	Outside services employed	A		(34,385)	506,256	(540,641)	
13	798	Miscellaneous other general expenses		B				
14	798	Miscellaneous other general operation expenses		C				
15	799	Miscellaneous general expenses	A		1,324	934	390	
16		Maintenance						
17	805	Maintenance of general plant	A	B	2,405	2,126	279	
18		Total administrative and general expenses			1,356,935	1,680,408	(323,473)	
19		<b>VIII. MISCELLANEOUS</b>						
20	811	Prints	A	B	8,410	8,364	46	
21	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
22	813	Duplicate charges - Cr.	A	B	0	0	0	
23		Total miscellaneous			8,410	8,364	46	
24		Total operating expenses			2,894,581	3,673,358	(778,777)	

**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	397,618	397,618			
2	State corporation franchise tax	173,536	173,536			
3	State unemployment insurance tax	1,338	1,338			
4	Other state and local taxes	116,039	116,039			
5	Federal unemployment insurance tax	387	387			
6	Federal insurance contributions act	32,524	32,524			
7	Other federal taxes	-	-			
8	Federal income tax	367,454	367,454			
9	Pump Taxes	204,386	204,386			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,293,282	1,293,282	-	-	-

**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	<b>WELLS</b>						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	<b>TUNNELS AND SPRINGS</b>			<b>FLOW IN</b> ____ (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									
27									
28									
29	<b>Purchased Water for Resale</b>								
30	Purchased from				(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: II  
 District: Foothill  
 CSA: San Gabriel Valley  
 System: South Arcadia

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	
Encinita	Well 1	1952	330	-	1000	16	200	V.T.	Elec.	150	1000	400			Wells pump through
	Well 2	1955	330	294,891	1000	16	240	V.T.	Elec.	100	1000	310			GAC filters to System
	Well 3	1977	330	72,896	700	14	250	V.T.	Elec.	100	900	346			
Farma	Well 1	1951	315	38,245	540	18	160	V.T.	Gas	210	1500	285			Well to System
	Well 2	1966	315	293,087	600	16	190	V.T.	Elec.	100	1050	293	1.00	Ground	Well to System
	Reservoir	1988	315					V.T.	Elec.	25	500	160			Booster to System
	Booster A	1988	315					V.T.	Elec.	50	1000	150			Booster to System
Jeffries	Booster B	1988	315					V.T.	Elec.	50	1000	150			Booster to System
	Booster C	1988	315					V.T.	Elec.	50	1000	150			Booster to System
Longden Interconn. Persimmon	Well 1	1922	368	-											Destroyed
	Well 2	1925	368	-											Destroyed
	Well 3	1950	368	-	654	18	180	V.T.	Gas	182	1150	275			Inactive
	Well 4	1988	368	917,067	1003	16	240	V.T.	Elec.	200	2000	330			Well to PRV to System
Short St Interconn.	Interconnection		363	-											PRV to System
	Well 1	1955	307	131,649	800	16	151	V.T.	Elec.	100	1300	265			Well to PRV to sand trap to System
	Interconnection	1979	408	6,019											PRV to System

Plant Facility Index

Region: III  
 District: Foothill  
 CSA: San Gabriel Valley  
 System: South San Gabriel

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
Earle	Well 1	1935	260	-	630	12	180	V.T.	Elec.	50	400	364			Well to System
Garvey	Well 1	1902	265	-	429	16	189	V.T.	Elec.	15	250	168			Pumps to Forebay
	Well 2	1940	265	-	428	14	170	V.T.	Elec.	15	300	150			Pumps to Forebay
	Booster A	1960	265					H.S.C.	Elec.	40	400	230			Forebay to System
	Booster B	1960	265					H.S.C.	Elec.	30	300	230			Forebay to System
	Forebay												0.02	Forebay	B. Steel
San Gabriel	Well 1	1948	262	222,667	465	16	262	V.T.	Elec.	200	1000	470			Well # 1 pumps through Perchlorate Resin and GAC Filters to System
	Well 2	1956	262	84	472	16	225	Subm.	Elec.	120	900	350			
Saxon	Well 1	1922	308	-	700	12	200	V.T.	Elec.	75	500	330			Out of service
	Well 3	1946	308	202,602	650	18	219	V.T.	Elec.	125	1000	370			Well to System
	Well 4	1991	308	529,544	1000	16	250	V.T.	Elec.	25	300	160			Well to System
	Booster A	1948	429					H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
Teresa	Booster B	1958	429					H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
	Booster C	1987	429					H.S.C.	Gas	35	400	160			Pumps to Teresa Zone
	Reservoir	1939	429										0.50	Elev Resv	W. Steel
USG-1	Interconnection	1967	339	443,085											PRV to Main 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			950			17,522		27,964
12	Ductile iron (cement lined)					38	532		2,372
13	Concrete								
14	Copper			394					
15	Riveted Steel								
16	Standard Steel	715	530	4,792	553		62,297	9,206	77,507
17	Screw or Welded Casing								
18	Cement - Asbestos			681			14,074		19,383
19	Welded Steel								
20	Polyvinylchloride			90			889		2,850
21	Other - Plastic						343		2,954
22	Totals	715	530	6,907	553	38	95,757	9,206	133,030

**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
								25 & 45	55	
23	Cast Iron	14,010	5,570	4,486						70,502
24	Ductile iron (cement lined)	42,255	198	6,287						51,682
25	Concrete									-
26	Copper									394
27	Riveted Steel									-
28	Standard Steel	43,250	9,010	14,151				3,903	12,845	238,759
29	Screw or Welded Casing									-
30	Cement - Asbestos	19,925	5,517	16,922		3,895				80,397
31	Welded Steel									-
32	Polyvinylchloride	22,957	2,290	12,003						41,179
33	Other - Plastic	4,907		5,203						13,407
33a	Unclassified									-
34	Totals	147,304	22,585	59,052	-	3,895	-	3,903	12,845	496,320

**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)	11,915	11,939		
Industrial	7	6		
Public authorities	75	78		
Irrigation	7	9		
Other (specify)				
Subtotal	12,004	12,032	-	-
Private fire connections			71	75
Public fire hydrants				
Total	12,004	12,032	71	75

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

Size	Meters	Services
5/8 x 3/4 - in	10,034	10,050
3/4 - in	1	1
1 - in	1,741	1,773
1 1/2 - in	140	142
2 - in	276	254
3 - in	84	74
4 - in	4	2
6 - in	10	6
Other		
Total	12,290	12,302

**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	195,366	183,518	170,704	186,044	217,492	223,095	285,494
Industrial	163	387	114	919	437	1,078	649	3,747
Public authorities	5,952	1,617	4,377	2,142	8,799	7,762	15,613	46,262
Irrigation	8	204	120	201	50	708	98	1,389
Other (specify)								-
<b>Total</b>	<b>201,489</b>	<b>185,726</b>	<b>175,315</b>	<b>189,306</b>	<b>226,778</b>	<b>232,643</b>	<b>301,854</b>	<b>1,513,111</b>

  

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	271,070	303,717	263,223	242,083	207,326	1,287,419	2,749,132
Industrial	1,102	593	656	304	599	3,254	7,001	8,421
Public authorities	9,996	15,340	7,564	8,980	5,345	47,225	93,487	92,900
Irrigation	869	114	905	56	502	2,446	3,835	2,041
Other (specify)						-	-	-
<b>Total</b>	<b>283,037</b>	<b>319,764</b>	<b>272,348</b>	<b>251,423</b>	<b>213,772</b>	<b>1,340,344</b>	<b>2,853,455</b>	<b>3,020,269</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 \_\_\_\_\_ 48,128

### 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>24,828</u>
100.3	Construction work in progress .....	\$	<u>148,888</u>
241	Advances for construction .....	\$	<u>1,038,659</u>
265	Contributions in aid of construction .....	\$	<u>3,122,407</u>

### SIGNATURE

District Management

Name of District Manager Alice Shiozawa Telephone: (626) 446-5176

Address 110 East Live Oak, Arcadia, CA 91006

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

*Hudys Samson*  
 Signature  
*Controller*  
 Title  
*5/3/06*  
 Date

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