





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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					0
3	302	Franchises and consents (Schedule A-1b)					0
4	303	Other intangible plant	87,033	312,372			399,406
5		Total intangible plant	<b>87,033</b>	<b>312,372</b>	<b>0</b>	<b>0</b>	<b>399,406</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	269,799	130,810			400,609
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	667				667
12	312	Collecting and impounding reservoirs	3,258				3,258
13	313	Lake, river and other intakes					0
14	314	Springs and tunnels					0
15	315	Wells	335,453	2,281,698	(40,000)		2,577,151
16	316	Supply mains	5,111				5,111
17	317	Other source of supply plant					0
18		Total source of supply plant	<b>344,489</b>	<b>2,281,698</b>	<b>(40,000)</b>	<b>0</b>	<b>2,586,187</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	91,297		(3,598)		87,699
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	848,261	188,447	(79,730)		956,977
25	325	Other pumping plant	7,449	3,227			10,676
26		Total pumping plant	<b>947,007</b>	<b>191,673</b>	<b>(83,328)</b>	<b>0</b>	<b>1,055,352</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	108,288				108,288
30	332	Water treatment equipment	106,018	2,717	(1,644)		107,091
31		Total water treatment plant	<b>214,306</b>	<b>2,717</b>	<b>(1,644)</b>	<b>0</b>	<b>215,379</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	813,462				813,462
4	343	Transmission and distribution mains	3,239,175	126,459	(4,446)		3,361,188
5	344	Fire mains					0
6	345	Services	1,067,518	22,379	(2,142)		1,087,756
7	346	Meters	295,152	3,983			299,135
8	347	Meter installations					0
9	348	Hydrants	335,877	31,509	(3,688)		363,697
10	349	Other transmission and distribution plant					0
11		Total transmission and distribution plant	<b>5,751,183</b>	<b>184,330</b>	<b>(10,277)</b>	<b>0</b>	<b>5,925,237</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	3,815	22,653			26,468
15	372	Office furniture and equipment	34,477	212			34,689
16	373	Transportation equipment	231,854	4,577			236,432
17	374	Stores equipment					0
18	375	Laboratory equipment	944				944
19	376	Communication equipment	11,951	1,929			13,880
20	377	Power operated equipment	109,175				109,175
21	378	Tools, shop and garage equipment	20,497	876			21,373
22	379	Other general plant	5,702				5,702
23		Total general plant	<b>418,416</b>	<b>30,248</b>	<b>0</b>	<b>0</b>	<b>448,663</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	660				660
27	391	Utility plant purchased					0
28	392	Utility plant sold					0
29		Total undistributed items	<b>660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>660</b>
30		Total utility plant in service	<b>8,032,893</b>	<b>3,133,849</b>	<b>(135,249)</b>	<b>0</b>	<b>11,031,493</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		11,031,493	8,032,893
5		Construction Work in Progress		423,858	2,641,547
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>11,455,351</b>	<b>10,674,440</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		2,665,423	2,602,745
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>2,665,423</b>	<b>2,602,745</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		599,165	573,341
16		Deferred Investment Tax Credit		35,983	37,531
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>635,148</b>	<b>610,872</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		127,326	103,335
22		Advances for Construction		145,993	150,732
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>273,319</b>	<b>254,067</b>
25					
26		Add Materials and Supplies		52,868	56,999
27					
28		Add Working Cash (From Schedule A-1d(2))		79,607	79,607
29		Add General office, Regions, District office, CSA allocation		228,390	181,425
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>8,242,326</b>	<b>7,524,787</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 - WRIGHTWOOD

A.02-11-007 11/4/02  
D.04-03-039 3/17/01

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2003 PROPOSED (\$000's)	AVERAGE NUMBER OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	<b>OPERATION EXPENSES:</b>			
1	70400 PURCHASED WATER	0.0	0.0	0.0
2	72600 POWER FOR PUMPING	49.7	10.2	506.7
3	73500 PUMP TAXES	0.0	0.0	0.0
4	74400 CHEMICALS	3.3	26.5	87.4
5	77300 COMMON CUSTOMER ACCOUNT	18.4	0.0	0.0
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	3.7	0.0	0.0
8	78000 OPERATION LABOR	209.4	12.5	2,617.5
9	78100 OTHER OPERATION EXPENSES	60.4	22.9	1,383.2
10	78700 MAINTENANCE LABOR	37.6	12.5	470.2
11	78800 OTHER MAINTENANCE EXPENSES	98.2	50.6	4,970.6
12	79200 OFFICE SUPPLIES AND EXPENSES	18.6	19.2	357.7
13	79300 PROPERTY INSURANCE	2.1	(168.0)	(353.6)
14	79400 INJURIES AND DAMAGES	21.5	(149.0)	(3,197.9)
15	79500 PENSIONS AND BENEFITS	46.5	10.0	465.1
16	79600 BUSINESS MEALS	0.2	19.0	3.8
17	79700 REGULATORY COMMISSION EXPENSES	19.4	28.0	541.8
18	79800 OUTSIDE SERVICES	2.5	19.6	48.3
19	79900 MISCELLANEOUS	0.4	32.6	12.5
20	79910 ALLOCATED GENERAL OFFICE	141.7	0.0	0.0
21	80500 OTHER MAINTENANCE - GENERAL PLANT	1.5	29.0	43.5
22	81100 RENT	10.1	2.0	20.2
23	81500 A&G LABOR	44.5	12.5	556.2
24	50300 DEPRECIATION AND AMORTIZATION	206.8	0.0	0.0
25	50710 PROPERTY TAXES	51.9	40.0	2,074.2
26	50720 PAYROLL TAXES	23.0	4.0	92.1
27	50730 LOCAL TAXES	17.5	263.0	4,606.4
28	STATE INCOME TAX	45.5	96.0	4,367.9
29	FEDERAL INCOME TAX	187.6	106.0	19,883.1
30	TOTAL OPERATING EXPENSES	1,321.9		39,557.2
31	CPUC FEE ( 1.4% OF REVENUE)	25.6	90.0	2,305.4
32	<b>TOTAL</b>	<b>1,347.5</b>		<b>41,863.5</b>
33	AVERAGE LAG ----->			29.9 DAYS

AVERAGE AMOUNT of CASH REQUIRED AS A RESULT of  
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION  
IN ADVANCE of COLLECTING REVENUES  
(Dollars in Thousands )

34	(1)	Average Lag in Collection of Revenues	51.5 DAYS
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	29.9 DAYS
36	(3)	Excess of Collection Lag over Payment Lag	21.8 DAYS
37	(4)	Total of Expenses, Taxes and Depreciation	\$1,347.5
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$3.7
39	(6)	Average Amount of Working Cash Capital Required as a Result of	
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$79.6

NOTE: Schedule incorporates dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars are 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)
<b>1</b>	<b>Balance in reserves at beginning of year</b>	<b>2,586,450</b>	<b>16,295</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	193,390	5,824		
4	(b) Charged to Account 265	1,909			
5	(c) Charged to Clearing Accounts	7,883			
6	(d) Salvage recovered				
7	(e) All other credits1/				
<b>8</b>	<b>Total credits</b>	<b>203,182</b>	<b>5,824</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	135,248			
11	(b) Cost of removal	11,077			
12	(c) All other debits1/				
<b>13</b>	<b>Total debits</b>	<b>146,325</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>14</b>	<b>Balance in reserve at end of year</b>	<b>2,643,307</b>	<b>22,119</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	(590)	(4)			(594)
3	312	Collecting and impounding reservoirs	(2,171)	(48)			(2,219)
4	313	Lake, river and other intakes					0
5	314	Springs and tunnels					0
6	315	Wells	(196,240)	(10,701)	40,000	11,077	(155,864)
7	316	Supply mains	(2,743)	(93)			(2,836)
8	317	Other source of supply plant					0
9		<b>Total source of supply plant</b>	<b>(201,744)</b>	<b>(10,846)</b>	<b>40,000</b>	<b>11,077</b>	<b>(161,513)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(41,206)	(2,027)	3,598		(39,635)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(267,941)	(31,725)	79,730		(219,936)
16	325	Other pumping plant	(2,668)	(190)			(2,858)
17		<b>Total pumping plant</b>	<b>(311,815)</b>	<b>(33,942)</b>	<b>83,328</b>	<b>0</b>	<b>(262,429)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(21,627)	(2,588)			(24,215)
21	332	Water treatment equipment	(37,033)	(5,820)	1,644		(41,209)
22		<b>Total water treatment plant</b>	<b>(58,660)</b>	<b>(8,408)</b>	<b>1,644</b>	<b>0</b>	<b>(65,424)</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	(215,505)	(21,150)			(236,655)
4	343	Transmission and distribution mains	(954,749)	(65,432)	4,446		(1,015,735)
5	344	Fire mains					0
6	345	Services	(412,572)	(32,346)	2,142		(442,776)
7	346	Meters	(110,368)	(14,787)			(125,155)
8	347	Meter installations					0
9	348	Hydrants	(94,195)	(5,811)	3,688		(96,318)
10	349	Other transmission and distribution plant					0
11		<b>Total trans. and distribution plant</b>	<b>(1,787,389)</b>	<b>(139,526)</b>	<b>10,276</b>	<b>0</b>	<b>(1,916,639)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(1,828)	(86)			(1,914)
15	372	Office furniture and equipment	(17,423)	(2,417)			(19,840)
16	373	Transportation equipment	(126,741)	(1,971)			(128,712)
17	374	Stores equipment					0
18	375	Laboratory equipment	(332)	(39)			(371)
19	376	Communication equipment	(11,952)				(11,952)
20	377	Power operated equipment	(51,741)	(4,815)			(56,556)
21	378	Tools, shop and garage equipment	(11,010)	(1,097)			(12,107)
22	379	Other general plant	(5,701)				(5,701)
23	390	Other tangible property	(114)	(35)			(149)
24	391	Water plant purchased					0
25		<b>Total general plant</b>	<b>(226,842)</b>	<b>(10,460)</b>	<b>0</b>	<b>0</b>	<b>(237,302)</b>
26		<b>TOTAL</b>	<b>(2,586,450)</b>	<b>(203,182)</b>	<b>135,248</b>	<b>11,077</b>	<b>(2,643,307)</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	1,358,280	1,368,014	(9,734)
4		601.2 Industrial sales			-
5		601.3 Sales to public authorities	5,582	6,085	(503)
6		Sub-total	1,363,862	1,374,099	(10,237)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales		(5)	5
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	-	(5)	5
12	603	Sales to irrigation customers			
13		603.1 Metered sales		236	(236)
14		603.2 Unmetered sales			-
15		Sub-total	-	236	(236)
16	604	Private fire protection service	15,828	15,152	676
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	149	179	(30)
22		Sub-total	15,977	15,331	646
23		Total water service revenues	1,379,839	1,389,661	(9,822)
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,080	1,250	830
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	(7,376)	1,261	(8,637)
29		Total other water revenues	(5,296)	2,511	(7,807)
30	501	Total operating revenues	1,374,543	1,392,172	(17,629)

**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		(84,345)	18,219	(102,564)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		5,265	2,384	2,881
6	703	Miscellaneous expenses	A			0	145	(145)
7	704	Purchased water	A	B	C	0	547,277	(547,277)
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			2,041	2,338	(297)
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 walls	A			2,963	11,695	(8,732)
17	712	Maintenance of supply mains	A			220	193	27
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				(73,856)	582,251	(656,107)

**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		7,394	4,708	2,686
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		79,688	92,279	(12,591)
9	725	Miscellaneous expenses	A			18,573	28,925	(10,352)
10	726	Fuel or power purchased for pumping	A	B	C	64,107	95,609	(31,502)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		62	0	62
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		2,476	1,140	1,336
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		15,019	17,094	(2,075)
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				187,319	239,755	(52,436)
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		7,394	4,708	2,686
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			32,218	31,947	271
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		5,065	5,003	62
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		0	0	0
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		395	0	395
30	748	Maintenance of water treatment equipment	A	B		3,697	5,958	(2,261)
31		Total water treatment expenses				48,769	47,616	1,153

**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	7,394	4,708	2,686	
4	751	Operation supervision, labor and expenses	A	C				
5	752	Storage facilities expenses	A		161	548	(387)	
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A		466	52	414	
8	754	Meter expenses	A		48	143	(95)	
9	755	Customer installations expenses	A		5,557	5,610	(53)	
10	756	Miscellaneous expenses	A		16,893	22,348	(5,453)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	0	0	0	
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	857	988	(131)	
16	761	Maintenance of trans. and distribution mains	A		41,933	38,374	2,558	
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		22,008	22,867	(879)	
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A		2,432	1,560	872	
22	765	Maintenance of hydrants	A		1,487	2,148	(651)	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			100,246	101,488	(1,222)	

**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			18,986	20,613	(827)	
4	771	Supervision	A	B	29,812	25,124	4,688	
5	771	Superv., meter read., other customer acct expenses	A	C				
6	772	Meter reading expenses	A	B	44,047	63,757	(19,710)	
7	773	Customer records and collection expenses	A		25,626	30,290	(4,664)	
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	1,059	122	937	
11		Total customer account expenses			114,530	139,906	(25,376)	
12		<b>VI. SALES EXPENSES</b>						
13		Operation						
14	781	Supervision	A	B	0	0	0	
15	781	Sales expenses	A	C				
16	782	Demonstrating and selling expenses	A		0	1,039	(1,039)	
17	783	Advertising expenses	A		37	775	(738)	
18	784	Miscellaneous sales expenses	A		0	0	0	
19	785	Merchandising, jobbing and contract work	A		0	0	0	
20		Total sales expenses			37	1,814	(1,777)	

**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			233,577	201,895	31,578	
4	791	Administrative and general salaries	A	B	31,950	39,139	(7,179)	
5	792	Office supplies and other expenses	A	B	38,388	39,054	(666)	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages	A	B				
8	794	Injuries and damages	A		0	0	0	
9	795	Employees' pensions and benefits	A	B	5,188	4,433	755	
10	796	Franchise requirements	A	B	6,419	6,573	(254)	
11	797	Regulatory commission expenses	A	B	10,418	7,090	3,328	
12	798	Outside services employed	A		13,284	31,002	(17,718)	
13	798	Miscellaneous other general expenses	A	B				
14	798	Miscellaneous other general operation expenses	A	C				
15	798	Miscellaneous general expenses	A		0	263	(263)	
16		Maintenance						
17	805	Maintenance of general plant	A	B	5,538	958	4,580	
18		Total administrative and general expenses			344,770	330,609	14,161	
19		<b>VIII. MISCELLANEOUS</b>						
20	811	Rents	A	B	10,500	10,375	125	
21	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
22	813	Duplicate charges - Cr.	A	B	0	0	0	
23		Total miscellaneous			10,500	10,375	125	
24		Total operating expenses			732,315	1,453,794	(721,479)	

**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	43,998	43,998			
2	State corporation franchise tax	5,233	5,233			
3	State unemployment insurance tax	824	824			
4	Other state and local taxes	9,853	9,853			
5	Federal unemployment insurance tax	238	238			
6	Federal insurance contributions act	20,814	20,814			
7	Other federal taxes	11,080	11,080			
8	Federal income tax	-	-			
9	Pump Tax	1,163	1,163			
10						
11						
12						
13						
14						
15						
16						
17	Totals	93,203	93,203	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1									
2									
3									
4									"None"
5									
6									
7									
8	WELLS					Pumping Capacity  (Unit) <sup>2</sup>	Annual Quantities Pumped  (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"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>				"None"	
31									
32									

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

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

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

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

Plant Facility Index

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

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
Acorn	Reservoir	1986	6676													
Bobolink	Well 1	1987	6170	43,630	310	12	251	V.T.	Elec.	60	350	520	0.083	Elev. Resv	B. Steel	Floats on Acorn Zone
Buford Canyon	Well 2	1934	6301	-	149	20	130	V.T.	Elec.	7.5	62	150				Well to Gov't Tank Zone
	Well 5	1976	6290	48,249	700	14	250	V.T.	Elec.	40	150	600				Well to Gov't Tank Zone
	Forebay Booster A		6301 6301					H.S.C.	Elec.	40	425		0.050	Forebay	W. Steel	Pumps from Forebay to Gov't Tank Zone
Cardinal	Booster A	1979						E.S.	Elec.	20	60	390				Pumps from Town Zone to Gov't Tank Zone
Cedar	Well 1		6095	23,922		8	180	V.T.	Elec.	30	350	240				Well to Town Zone
Evergreen	Well 1	2004		26,632				Subm.	Elec.	50	250	510				Well to Town Zone
Finch	Forebay		6321										0.022	Forebay	B. Steel	Pump from Forebay to Acorn Zone
	Booster A		6321					V.T.	Elec.	15	100	395				Well to Gov't Tank Zone
	Booster B	1978	6321					V.T.	Elec.	15	100	395				Floats on Gov't Tank Zone
Government Canyon	Well 3	1960	6465	72,463	224	14	180	V.T.	Elec.	30	330	274				Floats on Gov't Tank Zone
	North Reservoir		6540													
Heath Creek	South Reservoir	1989	6540													Floats on Gov't Tank Zone
	Well 4	1964	5990	16,879	217	14	147	Subm.	Elec.	25	150	495				Well thru Mn Filter to Town Zone
Lone Pine	Well 6	1977	5980	-				Subm.	Elec.	30	100	560				Destroyed
	Well 7	2003		10,732				Subm.	Elec.							Well thru Mn Filter to Town Zone
	Reservoir		6225										0.210	Elev. Resv	B. Steel	Floats on Town Zone
Orchard	Well 1	1988	6040	66,563	300	12	200	V.T.	Elec.	40	325	300				Floats on Town Zone
	Booster A	1993	6137					Subm.	Elec.	7.5	135	150				Pumps from Town Zone to Sheep Creek Zone
Sheep Creek Resv	Reservoir		6400										0.025	Elev. Resv	W. Steel	Floats on Sheep Creek 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								21
12	Ductile Iron (cement lined)								111
13	Concrete								
14	Copper			80					
15	Riveted Steel								
16	Standard Steel		58,370	10		8,470	47,293	690	31,696
17	Screw or Welded Casing								
18	Cement - Asbestos						3,353		20,758
19	Welded Steel								
20	Polyvinylchloride			45			388		6,080
21	Other - Plastic			589			158		5,973
22	Totals	-	58,370	724	-	8,470	51,192	690	64,639

**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							15 3/4	21
24	Ductile iron (cement lined)	4,758							4,869
25	Concrete								-
26	Copper								80
27	Riveted Steel								-
28	Standard Steel	10,660				14			158,473
29	Screw or Welded Casing							1,270	-
30	Cement - Asbestos	31,592	1,800						57,503
31	Welded Steel								-
32	Polyvinylchloride	18,560							25,073
33	Other - Plastic								6,720
33a	Unclassified							(50,455)	(50,455)
34	Totals	65,570	1,800	-	-	14	-	(49,185)	202,284



**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)	2,669	2,679		
Industrial				
Public authorities	3	3		
Irrigation				
Other (specify)				
Subtotal	2,672	2,682	-	-
Private fire connections			4	5
Public fire hydrants				
<b>Total</b>	<b>2,672</b>	<b>2,682</b>	<b>4</b>	<b>5</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	2,148	2,160
3/4 - in	292	290
1 - in	273	279
1 1/2 - in	14	15
2 - in	7	7
3 - in	1	1
4 - in		
6 - in		
Other		
Flat Rate		
<b>Total</b>	<b>2,735</b>	<b>2,752</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)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	13,987	13,784	10,145	14,593	15,009	24,054	30,855
Industrial								-
Public authorities	90	14	54	97	93	96	84	528
Irrigation								-
Other (specify)							12	12
<b>Total</b>	<b>14,077</b>	<b>13,798</b>	<b>10,199</b>	<b>14,690</b>	<b>15,102</b>	<b>24,150</b>	<b>30,951</b>	<b>122,967</b>

  

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	27,403	29,011	20,111	16,955	14,404	107,884	230,311
Industrial						-	-	-
Public authorities	66	209	186	217	193	871	1,399	1,679
Irrigation						-	-	15
Other (specify)						-	12	7
<b>Total</b>	<b>27,469</b>	<b>29,220</b>	<b>20,297</b>	<b>17,172</b>	<b>14,597</b>	<b>108,755</b>	<b>231,722</b>	<b>240,171</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 10,728

### 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>52,868</u>
100.3	Construction work in progress . . . . .	\$	<u>423,858</u>
241	Advances for construction . . . . .	\$	<u>145,993</u>
265	Contributions in aid of construction . . . . .	\$	<u>127,326</u>

### SIGNATURE

District Management

Name of District Manager Perry Dahlstrom Telephone: (760) 249-3721

Address 1500 State Hwy #2, Wrightwood, CA 92397

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

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

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