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2004
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: Barstow

Location: Barstow, San Bernardino

(TOWN OR CITY)

(COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005
(FILE TWO COPIES IF THREE RECEIVED)

SCHEDULE A - 1a							
Utility Plant in Service							
Line No.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	155	0			155
3	302	Franchise & Consents (Sch. A-1b)	1,169	0			1,169
4	303	Other Intangible Plant	524,850	131,526		0	656,376
5		Total Intangible Plant	526,174	131,526	0	0	657,700
6		II. LANDED CAPITAL					
7	306	Land and Land Rights	3,536,498	76,702			3,613,201
8		III. SOURCE OF SUPPLY PLANT					
9	311	Structure and Improvements	19,942	0			19,942
10	312	Collecting and Impounding Reservoirs	0	0			0
11	313	Lakes, Rivers and Other Intakes	0	0			0
12	314	Springs and Tunnels	0	0			0
13	315	Wells	644,117	2,372			646,489
14	316	Supply Mains	32,259	0			32,259
15	317	Other Source of Supply Plant	0	0			0
16		Total Source of Supply Plant	696,318	2,372	0	0	698,691
17		IV. PUMPING PLANT					
18	321	Structures and Improvements	534,936	10,128			545,064
19	322	Boiler Plant Equipment	0	0			0
20	323	Other Power Production Equipment	0	0			0
21	324	Pumping Equipment	3,847,507	129,960	(7,316)		3,970,151
22	325	Other Pumping Plant	651,458	19,110			670,568
23		Total Pumping Plant	5,033,901	159,198	(7,316)	0	5,185,783
24		V. WATER TREATMENT PLANT					
25	331	Structures and Improvements	169,295	0			169,295
26	332	Water Treatment Equipment	494,528	73,830	0		568,358
27		Total Water Treatment Plant	663,824	73,830	0	0	737,653
28		VI. TRANSMISSION AND DIST. PLANT					
29	341	Structures and Improvements		0			
30	342	Reservoirs and Tanks	2,143,571	29,001			2,172,572
31	343	Transmission and Distribution Mains	12,925,966	1,656,227	(18,284)		14,563,909
32	344	Fire Mains	0	0			0
33	345	Services	3,361,834	541,278	(7,687)		3,895,424
34	346	Meters	1,233,830	82,287	(1,689)		1,314,428
35	347	Meter Installations	0	0			0
36	348	Hydrants	1,469,617	188,556	(12,627)		1,645,547
37	349	Other Transmission and Distribution Plant		0			
38		Total Transmission & Distribution Plant	21,134,818	2,497,350	(40,287)	0	23,591,881
39		VII. GENERAL PLANT					
40		General Office Net Investment					
41	371	Structures and Improvements	48,564	2,650			51,214
42	372	Office Furniture and Equipment	94,463	2,242			96,705
43	373	Transportation Equipment	187,706	0	23,561		211,267
44	374	Stores Equipment	0	0			0
45	375	Laboratory Equipment	134	0			134
46	376	Communication Equipment	13,928	0			13,928
47	377	Power Operated Equipment	602,655	8,635			611,290
48	378	Tools, Shop and Garage Equipment	55,015	2,272			57,287
49	379	Other General Plant		0			
50		Total General Plant	1,002,466	15,799	23,561	0	1,041,826
51		VIII. UNDISTRIBUTED ITEMS					0
52	390	Other Tangible Property	1,593	0			1,593
53	391	Utility Plant Purchased	0	0			0
54	392	Utility Plant Sold	0	0			0
55		Total Undistributed Items	1,593	0	0	0	1,593
56		Total Utility Plant in Service	32,595,593	2,956,777	(24,042)	0	35,528,328

**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		RATE BASE			
2					
3		Utility Plant			
4		Plant In Service	Pg 1	35,528,328	32,595,593
5		Construction Work in Progress	Pg 12	979,840	2,016,270
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		36,508,168	34,611,863
8					
9		Less Accumulated Depreciation			
10		Plant in Service	Pg 5	10,000,363	9,154,047
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		10,000,363	9,154,047
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,050,249	1,811,632
16		Deferred Investment Tax Credit		95,388	98,268
17		Other Reserves			684
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		2,145,637	1,910,584
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	Pg 12	1,409,912	1,386,440
22		Advances for Construction		2,311,851	2,403,627
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		3,721,763	3,790,067
25					
26		Add Materials and Supplies	Pg 12	145,805	115,116
27					
28		Add Working Cash (From Schedule A-1d(2))	Pg 3	271,237	258,700
29					
		Add General Office, Regions, District office, CSA allocation		1,015,967	881,438
30					
31		TOTAL RATE BASE		22,073,414	21,012,419
32					
33					
34		Note: Allocations from General Office to Regions, to District			
35		office to CSA is a one line item			
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**SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times$ Line 1 \times (100% - Line 6)			
11		8. $1/24 \times$ Line 1 \times Line 6			
12		9. $1/12 \times$ Line 2			
13		10. Operational Cash Requirement (7 + 8 - 9)		See Schedule attached	
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 - BARSTOW**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION
(Dollars in Thousands)**

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2003 PROPOSED	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	741.6	10.7	7,936.2
3	73500	PUMP TAXES	30.2	24.0	725.1
4	74400	CHEMICALS	46.6	30.1	1,403.3
5	77300	COMMON CUSTOMER ACCOUNT	92.1	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	15.0	0.0	0.0
8	78000	OPERATION LABOR	425.0	12.5	5,312.9
9	78100	OTHER OPERATION EXPENSES	180.2	28.0	5,045.6
10	78700	MAINTENANCE LABOR	132.9	12.5	1,660.8
11	78800	OTHER MAINTENANCE EXPENSES	398.9	68.4	27,284.3
12	79200	OFFICE SUPPLIES AND EXPENSES	53.0	23.3	1,234.9
13	79300	PROPERTY INSURANCE	10.6	(168.0)	(1,773.9)
14	79400	INJURIES AND DAMAGES	107.7	(149.0)	(16,042.6)
15	79500	PENSIONS AND BENEFITS	233.3	10.0	2,333.2
16	79600	BUSINESS MEALS	0.3	16.4	4.2
17	79700	REGULATORY COMMISSION	37.5	28.0	1,049.1
18	79800	OUTSIDE SERVICES	22.7	25.3	574.3
19	79900	MISCELLANEOUS	0.5	24.4	12.2
20	79910	ALLOCATED GENERAL OFFICE	710.9	0.0	0.0
21	80500	OTHER MAINTENANCE - GENERAL PLANT	2.9	35.0	101.5
22	81100	RENT	56.5	6.9	389.9
23	81500	A&G LABOR	83.5	12.5	1,044.0
24	60300	DEPRECIATION AND AMORTIZATION	885.8	0.0	0.0
25	60710	PROPERTY TAXES	231.1	40.0	9,244.4
26	50720	PAYROLL TAXES	50.7	3.7	187.5
27	50730	LOCAL TAXES	71.8	263.0	18,878.9
28		STATE INCOME TAX	188.6	96.0	18,105.9
29		FEDERAL INCOME TAX	696.0	106.0	73,775.9
30		TOTAL OPERATING EXPENSES	5,505.8		158,486.7
31		CPUC FEE (1.4% OF REVENUE)	105.0	90.0	9,452.8
32		TOTAL	5,610.8		167,939.3
33		AVERAGE LAG ----->			28.79

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

34	(1)	Average Lag in Collection of Revenues	48.43 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	28.79 days
36	(3)	Excess of Collection Lag over Payment Lag	17.64 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$5,610.8
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$15.4
39	(6)	Average Amount of Working Cash Capital Required as a Result of	
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$271.2

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.

**SOUTHERN CALIFORNIA WATER COMPANY
BARSTOW CUSTOMER SERVICE AREA**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION
(Dollars In Thousands)**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2000 PROPOSED	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	0.0	0.0	0.0
72600	POWER FOR PUMPING	710.5	17.0	12,077.8
73500	PUMP TAXES	26.5	38.0	1,008.0
74400	CHEMICALS	33.7	24.0	808.3
77300	COMMON CUSTOMER ACCOUNT	99.4	10.7	1,058.5
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	51.1	0.0	0.0
78000	OPERATION LABOR	359.1	12.5	4,488.8
78100	OTHER OPERATION EXPENSES	150.2	40.5	6,081.8
78700	MAINTENANCE LABOR	140.1	12.5	1,751.7
78800	OTHER MAINTENANCE EXPENSES	303.3	33.0	10,007.9
79200	OFFICE SUPPLIES AND EXPENSES	113.5	27.0	3,063.4
79300	PROPERTY INSURANCE	3.9	(168.0)	(859.8)
79400	INJURIES AND DAMAGES	57.2	(149.0)	(8,515.5)
79500	PENSIONS AND BENEFITS	186.4	10.0	1,864.3
79600	FRANCHISE REQUIREMENTS	2.2	35.0	76.2
79700	REGULATORY COMMISSION	21.3	28.0	596.5
79800	OUTSIDE SERVICES	45.8	25.0	1,144.8
79900	MISCELLANEOUS	1.4	23.0	31.3
79910	ALLOCATED GENERAL OFFICE	572.4	10.7	6,097.6
80500	OTHER MAINTENANCE - GENERAL PLANT	3.8	35.0	133.8
81100	RENT	69.3	4.0	277.2
81500	A&G LABOR	324.1	12.5	4,051.8
50300	DEPRECIATION AND AMORTIZATION	689.7	0.0	0.0
50710	PROPERTY TAXES	181.9	40.0	7,276.1
50720	PAYROLL TAXES	65.9	4.0	263.5
50730	LOCAL TAXES	69.8	263.0	18,347.2
	STATE INCOME TAX	154.2	91.0	14,031.4
	FEDERAL INCOME TAX	671.4	143.0	96,012.7
	TOTAL OPERATING EXPENSES	5,087.9		181,376.2
	CPUC FEE (1.4% OF REVENUE)	90.9	90.0	8,181.5
	TOTAL	5,178.8		189,556.7
				35.65
	AVERAGE LAG ----->			

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

(1)	Average Lag in Collection of Revenues	53.88 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	35.65 days
(3)	Excess of Collection Lag over Payment Lag	18.23 days
(4)	Total of Expenses, Taxes and Depreciation	\$5,178.8
(5)	Daily Total of Expenses, Taxes and Depreciation	\$14.2
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$258.7

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-3a

Analysis of Entries in Depreciation Reserve - Account No.250

Line No.	Acct. No.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (dr.) or Cr. (e)	Balance End of Year (f)
6		I. SOURCE OF SUPPLY PLANT					
7	311	Structure and Improvements	(6,087)	(413)			(6,500)
8	312	Collecting and Impounding reservoirs	0				0
9	313	Lakes, Rivers and Other Intakes	0				0
10	314	Springs and Tunnels	0				0
11	315	Wells	(213,226)	(30,232)			(243,458)
12	316	Supply Mains	(3,650)	(667)			(4,317)
13	317	Other Source of Supply Plant	0				0
14		Total Source of Supply Plant	(222,963)	(31,312)	0	0	(254,275)
15		II. PUMPING PLANT					
16	321	Structures and Improvements	(153,766)	(12,531)			(166,297)
17	322	Boiler Plant Equipment	0				0
18	323	Other Power Production Equipment	0				0
19	324	Pumping Equipment	(1,981,312)	(131,367)	7,316		(2,105,363)
20	325	Other Pumping Plant	(124,031)	(17,807)			(141,838)
21		Total Pumping Plant	(2,259,109)	(161,705)	7,316	0	(2,413,498)
22		III. WATER TREATMENT PLANT					
23	331	Structures and Improvements	(42,798)	(4,705)			(47,503)
24	332	Water Treatment Equipment	(92,381)	(27,137)			(119,518)
25		Total Water Treatment Plant	(135,179)	(31,842)	0	0	(167,021)
26		IV. TRANS AND DIST. PLANT					
27	341	Structures and Improvements	0				0
28	342	Reservoirs and Tanks	(555,813)	(57,280)			(613,093)
29	343	Transmission and Distribution Mains	(3,706,829)	(294,281)	18,284		(3,982,826)
30	344	Fire Mains	0				0
31	345	Services	(1,145,591)	(111,609)	7,687		(1,249,513)
32	346	Meters	(280,890)	(64,652)	1,689	(544)	(344,397)
33	347	Meter Installations	0				0
34	348	Hydrants	(462,037)	(27,319)	12,627		(476,729)
35	349	Other Transmission and Distribution Plant	0				0
36		Total Transmission & Distribution Plant	(6,151,160)	(555,141)	40,287	(544)	(6,666,558)
37		V. GENERAL PLANT					
38	371	Structures and Improvements	(11,286)	(1,139)			(12,425)
39	372	Office Furniture and Equipment	(58,968)	(6,890)			(65,858)
40	373	Transportation Equipment	(43,678)	(5,829)	(23,561)	(4,278)	(77,346)
41	374	Stores Equipment	0				0
42	375	Laboratory Equipment(Beg. bal adjtd)	(134)				(134)
43	376	Communication Equipment	(12,965)	(964)			(13,929)
44	377	Power Operated Equipment	(110,499)	(30,911)			(141,410)
45	378	Tools, Shop and Garage Equipment	(7,267)	(3,334)			(10,601)
46	379	Other General Plant	0				0
47	390	Other Tangible Property	(322)	(68)			(390)
48	391	Water Plant Purchased	0				0
49		Total General Plant	(245,119)	(49,135)	(23,561)	(4,278)	(322,093)
50		TOTAL	(9,013,530)	(829,135)	24,042	(4,822)	(9,823,445)

SCHEDULE A-3					
Depreciation and Amortization Reserves					
Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investment (c)	Account 252 Utility Plant Acquisition Adjs (d)	Account 253 Electric Other Property (e)
1	Balance in reserves at beginning of year	9,013,530	140,517		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	756,458	36,401		
4	(b) Charged to Account No. 265	31,639			
5	(c) Charged to Clearing Accounts	41,038			
6	(d) Salvage Recovered	4,822			
7	(e) All Other Credits				
8	Total Credits	833,957	36,401		
9	Deduct: Debits to reserves during year:				
10	(a) Book Cost of Property Retired	24,042			
11	(b) Cost of Removal				
12	(c) All Other Debits				
13	Total Debits	24,042	0		
14	Balance In Reserves at Year End	9,823,445	176,918		
15	State Method of Determining Depreciation Charges.	SLRL			
16	Report the Depreciation claimed in your Federal Income Tax Return for the year \$			NOT AVAILABLE	
17	Indicate the Nature of These Items and Show the Accounts Affected by the Centre Entries.			BY DISTRICT	
SCHEDULE B-1					
Operating Revenues					
Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
18		I. WATER SERVICE REVENUES			
19	601	Metered Sales to General Customers			
20	601.1	Commerical Sales	6,010,028	5,443,450	566,578
21	601.2	Industrial Sales	48,858	97,870	(49,012)
22	601.3	Sales to Public Authorities	695,552	617,752	77,800
23		Sub-total	6,754,438	6,159,072	595,366
24	602	Unmetered Sales to General Customers			
25	602.1	Commerical Sales			
26	602.2	Industrial Sales			
27	602.3	Sales to Publc Authorities			
28		Sub-total	0	0	0
29	603	Sales to imigation customers			
30	603.1	Metered sales	5,921	5,028	893
31	603.2	Unmetered sales			
32		Sub-total	5,921	5,028	893
33	604	Private Fire Protection Service	50,639	47,680	2,959
34	605	Public Fire Protection Service			
35	606	Sales to Other Water Utilities for Resale	7,482	7,265	217
36	607	Sales to Governmental Agencies by Contracts	355,594	333,515	22,079
37	608	Interdepartmental Sales			
38	609	Other Sales or Service	106,812	89,789	17,023
39		Sub-total	520,527	478,249	42,278
40		Total Water Service Revenue	7,280,886	6,642,349	638,537
41		II. OTHER WATER REVENUES			
42	611	Miscellaneous Service Revenue	10,510	5,650	4,860
43	612	Rent from Water Property			
44	613	Interdepartmental Rents			
45	614	Other Water Revenues	64,684	(1,440)	66,124
46		Total Other Water Revenues	75,194	4,210	70,984
47	501	Total Operating Revenues	7,356,080	6,646,559	709,521

SCHEDULE B-2

Account No. 502 - Operating Expense - Class A, B, and C Water Utilities

Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During the Year (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation Supervision and Engineering	A	B		69,044	46,466	22,578
4		Supply Cost Balancing Account						
5	702	Operation Labor and Expenses	A	B		0	495	(495)
6	703	Miscellaneous Expenses	A			476	4,442	(3,966)
7	704	Purchase Water & Assessment	A	B	C			
8		Maintenance						
9	706	Maintenance of Supervision and Engineering	A	B				
10	706	Maintenance of Structures and Facilities			C			
11	707	Maintenance of Structures and Improvements	A	B				
12	708	Maintenance of Collect and Impound Reservoirs	A			8,066	14,244	(6,178)
13	708	Maintenance of Source of Supply Facilities		B				
14	709	Maintenance of Lakes, Rivers and Other Intakes	A			0	0	
15	710	Maintenance of Springs and Tunnels	A					
16	711	Maintenance of Wells	A			1,620	2,417	(797)
17	712	Maintenance of Supply Mains	A			0	107	(107)
18	713	Maintenance of Other Source of Supply Plant	A	B				
19		Total Source of Supply Expense				79,206	68,171	11,035
20		III. WATER TREATMENT EXPENSES						
21		Operation						
22	721	Operation Supervision and Engineering	A	B				
23	721	Operation Supervision, Labor and Expenses			C			
24	722	Power Production Labor and Expenses	A					
25	722	Power Production Labor, Expenses and Fuel		B				
26	723	Fuel for Power Production	A					
27	724	Pumping Labor and Expenses	A	B		171,855	159,654	12,201
28	725	Miscellaneous Expenses	A			45,325	43,189	2,136
29	726	Fuel or Power Purchased for Pumping	A	B	C	771,697	864,593	(92,896)
30		Maintenance						
31	729	Maintenance Supervision and Engineering	A	B		0	0	
32	729	Maintenance of Structures and Equipment			C			
33	730	Maintenance of Structures and Improvements	A	B		3,994	2,813	1,181
34	731	Maintenance of Power Production Equipment	A	B				
35	732	Maintenance of Pumping Equipment	A	B		236,957	263,467	(26,510)
36	733	Maintenance of Other Pumping Plant	A	B				
37		Total Pumping Expenses				1,229,828	1,333,716	(103,888)
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation Supervision and Engineering	A	B		0	162	(162)
41	741	Operation Supervision, Labor and Expenses			C			
42	742	Operation Labor and Expenses	A			105,375	102,782	2,593
43	743	Miscellaneous Expenses	A	B				
44	744	Chemical and Filtering Materials	A	B		50,571	50,733	(162)
45		Maintenance						
46	746	Maintenance Supervision and Engineering	A	B		97	0	97
47	746	Maintenance of Structures and Equipment			C			
48	747	Maintenance of Structures and Improvements	A	B		68	148	(80)
49	748	Maintenance of Water Treatment Equipment	A	B		14,546	21,815	(7,269)
50		Total Water Treatment Expenses				170,657	175,640	(4,983)
51		IV. TRANS. AND DISTRIB. EXPENSES						
52		Operation						
53	751	Operation Supervision and Engineering	A	B		0	0	
54	751	Operation Supervision, Labor and Expenses			C			
55	752	Storage Facilities Expenses	A			4,250	3,293	957
56	752	Operation Labor Expenses		B				
57	753	Transmission and Distribution Line Expenses	A			40,475	43,107	(2,632)
58	754	Meter Expenses	A			10,344	6,839	3,505
59	755	Customer Installations Expenses	A			936	2,403	(1,467)
60	756	Miscellaneous Expenses	A			59,611	62,969	(3,358)

SCHEDULE B-2

Account No. 502 - Operating Expense - Class A, B, and C Water Utilities

Line No.	Acct. No.	Account (a)	Class			Amount	Amount	Net Change
			A	B	C	Current Year (b)	Preceding Year (c)	During the Year (d)
1		Maintenance						
2	758	Maintenance Supervision and Engineering	A	B		0	0	
3	758	Maintenance of Structures and Plant			C			
4	759	Maintenance of Structures and Improvements	A	B				
5	760	Maintenance of Reservoirs and Tanks	A	B		34,384	61,949	(27,565)
6	761	Maintenance of Trans. and Distribution Mains	A			136,161	116,695	19,466
7	761	Maintenance of Mains		B				
8	762	Maintenance of Fire Mains	A					
9	763	Maintenance of Services	A			204,714	95,739	108,975
10	763	Maintenance of Other Trans. and distribution Plants		B				
11	764	Maintenance of Meters	A			37,423	20,901	16,522
12	765	Maintenance of Hydrants	A			23,861	49,770	(25,909)
13	766	Maintenance of Miscellaneous Plant	A					
14		Total Transmission & Distribution Expenses				552,159	463,665	88,494
15		V. CUSTOMER ACCOUNT EXPENSES						
16		Transferred						
17		Operation Trans. Customer Expenses	A	B		103,720	107,298	(3,578)
18	771	Water Conservation Expenses			C	36,939	28,676	8,263
19	772	Meter Reading Expenses	A	B		118,309	117,896	413
20	773	Customer Records and Collection Expenses	A			43,703	32,860	10,843
21	773	Customer Records and Account Expenses		B				
22	774	Miscellaneous Customer Accounts Expenses	A					
23	775	Uncollectible Accounts	A	B	C	(5,497)	28,783	(34,280)
24		Total Customer Account Expenses				297,174	315,513	(18,339)
25		VI. SALES EXPENSES						
26		Operation						
27	781	Supervision	A					
28	781	Water Conservation Expenses		B	C			
29	782	Water Conservation	A			5,253	7,402	(2,149)
30	783	Advertising Expenses	A			19	237	(218)
31	784	Miscellaneous Sales Expenses	A					
32	785	Merchandising, Jobbing and Contract Work	A			0	(378)	378
33		Total Sales Expenses				5,272	7,261	(1,989)
34		VII. ADMIN. & GENERAL EXPENSES						
35	790	Allocation of A&G Expenses				1,016,413	956,008	60,405
36	791	Administrative and General Salaries	A	B	C	11,663	39,008	(27,345)
37	792	Office Supplies and Other Expenses	A	B	C	54,053	41,992	12,061
38	793	Property Insurance	A					
39	793	Property Insurance, Injuries and Damages		B	C			
40	794	Injuries and Damages	A			50	47	3
41	795	Employees Pension and Benefits	A	B	C	20,405	35,193	(14,788)
42	796	Business Meals and Training	A	B	C	14,899	7,643	7,256
43	797	Regulatory Commission Expenses	A	B	C	35,015	0	35,015
44	798	Outside Services Employed	A					
45	798	Miscellaneous Other General Expenses		B		12,162	14,112	(1,950)
46	798	Miscellaneous Other General Operation Expenses			C			
47	799	Miscellaneous General Expenses	A			570	452	118
48		Maintenance						
49	805	Maintenance General Plant	A	B	C	3,241	8,081	(4,840)
50		Total Administrative and General Expenses				1,168,471	1,102,536	65,935
51		VIII. MISCELLANEOUS						
52	811	Rents	A	B	C	47,047	50,145	(3,098)
53	812	Administrative Expenses Transferred-- Cr.	A	B	C			
54	813	Duplicate charges-- Customer Service Expense	A	B	C			
55		Total Miscellaneous				47,047	50,145	(3,098)
56		Total Administrative & General Expenses				1,215,518	1,152,681	62,837
57		Total Operating Expenses				3,549,814	3,516,647	33,167

SCHEDULE B - 4
Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED			
			Water 507 (c)	Nonutility 521 (b)	Other (Electric) (c)	Capitalized (f)
1	Taxes on Real and Personal Property	187,049	187,049			
2	State Income Tax	217,686	217,686			
3	State Unemployment Insurance Tax	1,345	1,345			
4	Local Franchise Fees	86,835	86,835			
5	Federal Unemployment Insurance Tax	486	486			
6	Federal Insurance Contribution Act	40,290	40,290			
7	Federal Income Tax	239,638	239,638			
8	Pump Taxes	(175,381)	(175,381)			
9						
10						
11						
12						
13						
14	Totals	597,948	597,948	0	0	0

SCHEDULE D - 1									
Sources of Supply and Water Developed									
STREAMS				FLOW IN				Annual Quantities Diverted CCF	Remarks
Line No.	Diverted Into	From Stream or Creek	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2	None								
3									
4									
5									
WELLS						Pumping Capacity	Annual Quantities Pumped	Remarks	
Line No.	At Plant	Location	Number	Dimensions	Depth to Water				
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN		Annual Quantities Pumped	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased from SEE COMPANY SCHEDULE D-1								
18									
19									
SCHEDULE D - 2									
Description of Storage Facilities									
Line No.	Type	Number	Combined Capacity	Remarks					
20	A. Collecting Reservoirs								
21	Concrete								
22	Earth								
23	Wood								
24	B. Distribution Reservoirs								
25	Concrete								
26	Earth								
27	Wood								
28	C. Tanks								
29	Wood								
30	Metal								
31	Concrete								
32		Totals	0	0					

Plant Facility Index

Region: III
 District: Mountain_Desert
 CSA: Barstow
 System: Barstow

Plant	Major Facility	Year Built	Base Elev.	2004 Prod (AF)	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
Agantia	Reservoir	1998	2438													
	Booster A	1998	2438													
	Booster B	1998	2438													
	Booster C	1998	2438													
Agate 1, 2, 3 Agate 4,5,6	Well 3	1974	2184	0	205	14	170									
	Well 4	1976	2184	26	220	14	180									
	Well 5	1976	2184	4	220	14	200									
	Well 6	1976	2184	0	205	14	180									
	Well 2	1937	2099	554	200	12	120									
	Well 3	1953	2099	0	154	14	132									
Arrowhead	Well 4	1964	2099	0	152	14	115									
	North Reservoir	1949	2442													
	South Reservoir	1954	2439													
	Booster A	1951	2442													
Basalt	Booster B	1960	2442													
	Reservoir		2760													
Bear Valley	Booster A		2760													
	Booster B		2760													
	Pressure Tank		2760													
	North Reservoir		2590													
	South Reservoir		2590													
	Booster A		2590													
	Booster B		2590													
	Booster C		2590													
	Booster D		2590													
	Reservoir		2450													
	Booster A		2450													
Beryl	Booster B		2450													
	Booster C		2450													
	Well 1		2120	94	176	12	140									
	Well 2		2120	223	174	12	140									
	Well 3		2120	0	140	14	90									
	Well 4		2120	343	175	14	140									
	Well 5		2120	935	174	14	150									
	Well 6		2120	794	185	12	150									
	Well 7		2120	444	185	12	150									
	Well 8		2120	0	185	16	160									
	Well 9		2120	0	185	16	141									
Bradshaw	Well 10		2120	1007	185	16	141									
	Well 11		2120	1	185	16	162									
	Well 1		2120	94	176	12	140									
	Well 2		2120	223	174	12	140									
	Well 3		2120	0	140	14	90									
	Well 4		2120	343	175	14	140									
	Well 5		2120	935	174	14	150									
	Well 6		2120	794	185	12	150									
	Well 7		2120	444	185	12	150									
	Well 8		2120	0	185	16	160									
	Well 9		2120	0	185	16	141									

Plant Facility Index

Region: III
 District: Mountain_Desert
 CSA: Barstow
 System: Barstow

Plant	Major Facility	Year Built	Base Elev.	2004 Prod (AF)	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)	
Buena Vista	Well 12	1988	2120	1292	185	16	162	V.T.	Elec.	125	1100	370		Well to System
	Booster A		2230					H.S.C.	Elec.	40	500			Pumps from Bear Valley Zone to Arville Tank Zone
College	Reservoir	1989	2648											Floats on College Zone
	Booster A	1995	2648					V.T.	Elec.	10	350			Booster A & B pump to Village Zone
	Booster B	1995	2648					V.T.	Elec.	10	350			Well to MN Filters to System
Crooks	Well 1	1989	2098	0	185	16	132	V.T.	Elec.	200	1500	356		Pumps from Bear Valley Zone to Arrowhead Zone
	Booster A	2003	2098					E.S.	Elec.	25	1000	75		Floats on Eaton Zone
Eaton	East Reservoir		2341											Floats on Eaton Zone
	West Reservoir	1971	2341											Floats on Eaton Zone
	Booster A		2341					E.S.	Elec.	25	300	205		Booster A & B pump to Lenwood Reservoir
	Booster B	1965	2341					E.S.	Elec.	25	300	205		All boosters pump from Bear Valley Zone to Arville Tank Zone
Flora	Booster A		2218					H.S.C.	Elec.	50	600	200		Well to System
	Booster B		2218					H.S.C.	Gas	100	600	240		Well to System
	Booster C	1968	2218					H.S.C.	Elec.	75	900	210		Well to System
Glen Road	Well 1	1990	2182	953	265	16	236	V.T.	Elec.	250	1800	400		Well to System
	Well 2	1991	2182	1898	275	16	235	V.T.	Elec.	150	1200	374		Well to System
Jasper	Booster A	1990	2218					E.S.	Elec.	40	500	165		Pump from Bear Valley Zone to Eaton Zone
	Booster B	1990	2218					E.S.	Elec.	40	500	165		Floats on Lenwood Zone
Lenwood	Reservoir	1989	2510											Floats on Lenwood Zone
	Reservoir		2202											A & C pump from Bear Valley Zone to Beryl Resy to Beryl
	Booster A		2202					V.T.	Elec.	30	340			B pumps from Main Resy to Beryl
	Booster B		2202					E.S.	Elec.	25	400	153		Pump from Bear Valley Zone to Robinson Zone
Mojave Manor	Booster C	1993	2202					V.T.	Elec.	100	800	216		Not in Use
	Booster A	1977	2210					E.S.	Elec.	15	300	138		Boosters A & B pump to College Zone
Opal	Booster B	1991	2210					E.S.	Elec.	25	400	153		Booster C & D pump to Arville Booster Zone
	Booster A	1963	2250					Subm.	Elec.	25	500	150		Floats on Riverside Booster Zone
Phillips	Reservoir	1964	2415											Boosters A & B pump to College Zone
	Booster A	1963	2415					V.T.	Elec.	50	500	185		Booster C & D pump to Arville Booster Zone
	Booster B	1967	2415					V.T.	Elec.	50	500	185		Floats on Riverside Booster Zone
	Booster C	1981	2415					V.T.	Elec.	40	500	188		A & B pump to Rimrock Resv. C pumps to Regulator Zone
Rimrock	Booster D	1984	2415					V.T.	Elec.	30	500	188		Well to System
	Reservoir	1968	2308											
Riverside	Booster A	1951	2090					V.T.	Elec.	75	1000	220		
	Booster B		2090					H.S.C.	Elec.	25	500	143		
	Booster C	1966	2090					V.T.	Elec.	40	500	230		
Soapmine	Well 2	1964	2073	558	150	12	92	V.T.	Elec.	150	1200	360		

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 Inch

Line No.		0 to 5	5 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	0	0	0	0	0	0	0	0

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - concluded

Capacities in Cubic Feet per Second or Miner's inch

Line No.		101 to 200	201 to 300	301 to 200	401 to 500	501 to 750	751 to 1000	Over 1000	TOTAL
6	Ditch								
7	Flume								
8	Lined Conduit								
9									
10	Totals	0	0	0	0	0	0	0	0

B. FOOTAGE 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	8
11	Cast Iron			1,628			61,868		59,144	33,983
12	Ductile Iron						20		913	4,678
13	Concrete									
14	Copper	116								
15	Riveted Steel									
16	Standard Steel			4,907		3,036	36,335	170	31,488	14,480
17	Screw or Welded Casing									
18	Cement - Asbestos						25,999		163,028	150,388
19	Polyvinylchloride						903		1,867	47,249
20	Wood									
21	Plastic			300			146		7,211	9,752
22										
23	Totals	116	0	6,835	0	3,036	125,271	170	263,651	260,530

B. FOOTAGE OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - concluded

Line No.		10	12	14	16	18	20	24	36	TOTAL
24	Cast Iron	477	2,637							159,737
25	Ductile Iron	4,427	2,275	921	7,307		3,905	4,751		29,197
26	Concrete									0
27	Copper									116
28	Riveted Steel									0
29	Standard Steel	2,506	13,890		1,892		576	40		109,320
30	Screw or Welded Casing									0
31	Cement - asbestos	26,523	39,326	48,756						454,020
32	Polyvinylchloride	10,425	37,259	10,120	14,398					122,221
33	Wood									0
34	Plastic		759							18,168
35	Unclassified								-229	-229
36	Totals	44,358	96,146	59,797	23,597	0	4,481	4,791	-229	892,550

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	8,364	8,495		
Industrial	5	5		
Public authorities	66	66		
Irrigation	3	3		
Other	18	20		
Sub-total	8,456	8,589	0	0
Private fire connections			115	114
Public fire hydrants				
Total	8,456	8,589	115	114

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year				SCHEDULE D - 6 Meter Testing Data	
Size	Meters	Services		A. Number of meter tested during year as prescribed in Section VI of general order # 103:	
5/8 x 3/4 - in.	7,910	7,908		1 New, after being received: 0	
3/4 - in.	3	3		2 Used, before repair: 0	
1 - in.	784	782		3 Used, after repair: 0	
1 1/2 - in.	60	57		4 Found fast, requiring billing adj. 0	
2 - in.	408	373			
3 - in.	38	23		B. Number of meters in service since last test:	
4 - in.	14	8		1 Ten years or less: 0	
6 - in.	13	10		2 More than 10, but less than 15 yr.: 0	
8 - in.	3	3		3 More than 15 years: 0	
Unclassified					
Total	9,233	9,167			

SCHEDULE D - 7
Water delivered to Metered Customers by Months and Years in CCF units

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June		
Commercial	173,129	132,936	147,174	157,003	224,077	240,638	1,074,957	
Industrial	282	179	298	436	1,338	1,685	4,218	
Public Authorities	9,156	9,872	7,623	26,043	30,088	59,238	142,020	
Irrigation	121	54	69	108	163	108	623	
Other	8,404	13,084	11,396	16,332	28,001	42,918	120,135	
Totals	191,092	156,125	166,560	189,922	283,667	344,587	1,341,953	

Classification of Service	During Current Year							Subtotal	Total	Prior Year
	July	August	September	October	November	December				
Commercial	330,244	292,896	337,795	247,541	236,727	147,912	1,593,115	2,668,072	2,753,277	
Industrial	1,514	2,841	3,024	2,955	1,045	645	12,024	16,242	58,831	
Public Authorities	47,687	50,947	49,712	39,327	19,162	12,516	219,351	361,371	392,613	
Irrigation	266	135	304	144	287	145	1,281	1,904	1,623	
Other	34,327	36,775	35,832	30,085	15,862	10,944	163,825	283,960	329,208	
Totals	414,038	383,594	426,667	320,052	273,083	172,162	1,989,596	3,331,549	3,535,552	

Quantity units to be in hundred of cubic feet, thousands of gallons, acre-feet, or miner inch-days Total Acres Irrigated Total Population Served 34,812

End of Year Balance in Selected Accounts

Indicate the end of year balance shown in the district's accounting records for the following accounts:

131	Materials and supplies on hand	\$	<u>145,805</u>
100.3	Construction work in progress	\$	<u>979,840</u>
241	Advances for construction	\$	<u>2,583,463</u>
285	Contribution in aid of construction	\$	<u>1,409,912</u>

Name of District Manager: Perry Dahlstrom

Address: 1521 East Main; Barstow, CA 92311

Telephone: 760/256-2275

This report sets forth book or allocated figures and other data pertaining to the BARSTOW district for the period from January 1, 2004 to December 31, 2004.

Healy Janos
Signature

Controller

Title

5/4/05

Date