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2004  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland

Location: Calipatria, Imperial  
(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	714	0			714
3	302	Franchise & consents (Sch. A-1b)	440	0			440
4	303	Other intangible plant	146,339	22,963			169,302
5		<b>Total Intangible Plant</b>	<b>147,493</b>	<b>22,963</b>	<b>0</b>	<b>0</b>	<b>170,455</b>
6		II. LANDED CAPITAL					
7	306	Land and land rights	32,445	0			32,445
8		III. SOURCE OF SUPPLY PLANT					
9	311	Structure and improvements	0	0			0
10	312	Collecting and impounding reservoirs	96,175	0	0		96,175
11	313	Lake, river and other intakes	0	0			0
12	314	Springs and tunnels	0	0			0
13	315	Wells	0	0			0
14	316	Supply mains	5,518	0			5,518
15	317	Other source of supply plant	0	0			0
16		<b>Total Source of Supply Plant</b>	<b>101,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,693</b>
17		IV. PUMPING PLANT					
18	321	Structures and improvements	141,704	0			141,704
19	322	Boiler plant equipment	0	0			0
20	323	Other power production equipment	0	0			0
21	324	Pumping equipment	804,399	10,675			815,074
22	325	Other pumping plant	23,192	0			23,192
23		<b>Total Pumping Plant</b>	<b>969,294</b>	<b>10,675</b>	<b>0</b>	<b>0</b>	<b>979,969</b>
24		V. WATER TREATMENT PLANT					
25	331	Structures and improvements	107,930	0			107,930
26	332	Water treatment equipment	1,215,015	0	0		1,215,015
27		<b>Total Water Treatment Plant</b>	<b>1,322,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,322,944</b>
28		VI. TRANSMISSION AND DIST. PLANT					
29	341	Structures and improvements	0	0			0
30	342	Reservoirs and tanks	284,188	0			284,188
31	343	Transmission and distribution mains	2,373,933	85,282			2,459,215
32	344	Fire mains	0	0			0
33	345	Services	253,573	0			253,573
34	346	Meters	107,334	7,829			115,163
35	347	Meter installations	0	0			0
36	348	Hydrants	264,782	11,634	(1,298)		275,118
37	349	Other transmission and distribution plant	0	0			0
38		<b>Total Transmission &amp; Distribution Plant</b>	<b>3,283,810</b>	<b>104,746</b>	<b>(1,298)</b>	<b>0</b>	<b>3,387,258</b>
39		VII. GENERAL PLANT					
40		General Office Net Investment					
41	371	Structures and improvements	105,830	0	(3,836)		101,994
42	372	Office furniture and equipment	44,385	2,578	0		46,963
43	373	Transportation equipment	96,643	28,912	(28,829)		96,726
44	374	Stores equipment	0	0			0
45	375	Laboratory equipment	0	0			0
46	376	Communication equipment	1,797	0			1,797
47	377	Power operated equipment	69,067	0			69,067
48	378	Tools, shop and garage equipment	22,541	0			22,541
49	379	Other general plant	0	0			0
50		<b>Total General Plant</b>	<b>340,264</b>	<b>31,489</b>	<b>(32,665)</b>	<b>0</b>	<b>339,088</b>
51		VIII. UNDISTRIBUTED ITEMS					
52	390	Other tangible property	808	0			808
53	391	Utility plant purchased	2,130	0			2,130
54	392	Utility plant sold	0	0			0
55		<b>Total Undistributed Items</b>	<b>2,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,938</b>
56		<b>Total Utility Plant in Service</b>	<b>6,200,881</b>	<b>169,873</b>	<b>(33,963)</b>	<b>0</b>	<b>6,336,791</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>RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service	PG 1	6,336,791	6,200,881
5		Construction Work in Progress	PG 12	10,727,867	2,014,894
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>17,064,658</b>	<b>8,215,775</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service	PG 5	2,506,375	2,334,738
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>2,506,375</b>	<b>2,334,738</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		590,238	580,533
16		Deferred Investment Tax Credit		7,017	7,461
17		Other Reserves			200
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>597,255</b>	<b>588,194</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	PG 12	1,519,125	1,534,664
22		Advances for Construction		216,132	223,289
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>1,735,257</b>	<b>1,757,953</b>
25					
26		Add Materials and Supplies	PG 12	35,506	34,059
27					
28		Add Working Cash (From Schedule A-1d(2))	PG 3	(53,703)	(32,900)
29					
		Add General Office, Regions, District office, CSA allocation		121,158	103,754
30					
31		<b>TOTAL RATE BASE</b>		<b>12,328,732</b>	<b>3,639,803</b>
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34		Note: Allocations from General Office to Regions, to District 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		<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 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 - CALIPATRIA**

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

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2003 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	68.9	24.5	1,688.1
2	72600	POWER FOR PUMPING	62.5	51.3	3,207.2
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	110.6	30.7	3,396.7
5	77300	COMMON CUSTOMER ACCOUNT	12.2	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	3.1	0.0	0.0
8	78000	OPERATION LABOR	140.7	12.5	1,758.2
9	78100	OTHER OPERATION EXPENSES	48.0	34.2	1,641.6
10	78700	MAINTENANCE LABOR	27.0	12.5	337.5
11	78800	OTHER MAINTENANCE EXPENSES	239.9	32.3	7,748.3
12	79200	OFFICE SUPPLIES AND EXPENSES	31.0	34.2	1,060.2
13	79300	PROPERTY INSURANCE	0.2	(168.0)	(38.9)
14	79400	INJURIES AND DAMAGES	0.9	(149.0)	(127.4)
15	79500	PENSIONS AND BENEFITS	7.4	10.0	74.2
16	79600	BUSINESS MEALS	0.2	4.0	0.8
17	79700	REGULATORY COMMISSION	17.8	28.0	498.8
18	79800	OUTSIDE SERVICES	5.0	25.3	126.3
19	79900	MISCELLANEOUS	1.0	14.6	14.9
20	79910	ALLOCATED GENERAL OFFICE	94.5	0.0	0.0
21	80500	OTHER MAINTENANCE - GENERAL PLANT	4.3	27.0	116.1
22	81100	RENT	0.0	0.0	0.0
23	81500	A&G LABOR	60.3	12.5	753.9
24	50300	DEPRECIATION AND AMORTIZATION	151.9	0.0	0.0
25	50710	PROPERTY TAXES	27.8	40.0	1,111.3
26	50720	PAYROLL TAXES	18.0	4.0	72.1
27	50730	LOCAL TAXES	15.0	263.0	3,944.8
28		STATE INCOME TAX	29.0	96.0	2,782.2
29		FEDERAL INCOME TAX	109.7	106.0	11,628.6
30		TOTAL OPERATING EXPENSES	<u>1,287.0</u>		<u>41,795.4</u>
31		CPUC FEE ( 1.4% OF REVENUE)	21.9	90.0	1,975.1
32		TOTAL	<u>1,308.9</u>		<u>43,770.5</u>
33		AVERAGE LAG			32.48

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

34	(1)	Average Lag in Collection of Revenues			17.50 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation			32.48 days
36	(3)	Excess of Collection Lag over Payment Lag			-14.98 days
37	(4)	Total of Expenses, Taxes and Depreciation			\$1,308.9
38	(5)	Daily Total of Expenses, Taxes and Depreciation			\$3.6
39	(6)	Average Amount of Working Cash Capital Required as a Result of			
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues			<u>(\$53.7)</u>

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  
CALIPATRIA CUSTOMER SERVICE AREA

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2000 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	57.4	24.0	1,377.8
72600	POWER FOR PUMPING	53.2	21.0	1,117.3
73500	PUMP TAXES	0.0	0.0	0.0
74400	CHEMICALS	102.8	29.0	2,980.4
77300	COMMON CUSTOMER ACCOUNT	11.7	10.7	124.5
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	14.2	0.0	0.0
78000	OPERATION LABOR	104.8	12.5	1,310.1
78100	OTHER OPERATION EXPENSES	62.3	22.5	1,401.8
78700	MAINTENANCE LABOR	33.9	12.5	423.8
78800	OTHER MAINTENANCE EXPENSES	225.8	29.0	6,549.6
79200	OFFICE SUPPLIES AND EXPENSES	49.8	24.0	1,195.6
79300	PROPERTY INSURANCE	0.5	(168.0)	(77.6)
79400	INJURIES AND DAMAGES	6.7	(149.0)	(997.1)
79500	PENSIONS AND BENEFITS	22.3	10.0	222.9
79600	FRANCHISE REQUIREMENTS	1.1	26.0	28.5
79700	REGULATORY COMMISSION	7.1	28.0	200.0
79800	OUTSIDE SERVICES	0.8	32.0	25.4
79900	MISCELLANEOUS	1.4	34.0	48.0
79910	ALLOCATED GENERAL OFFICE	67.3	10.7	717.4
80500	OTHER MAINTENANCE - GENERAL PLANT	9.1	27.0	247.0
81100	RENT	3.1	0.0	0.0
81500	A&G LABOR	75.1	12.5	939.3
50300	DEPRECIATION AND AMORTIZATION	130.7	0.0	0.0
50710	PROPERTY TAXES	23.0	40.0	918.7
50720	PAYROLL TAXES	17.1	4.0	68.4
50730	LOCAL TAXES	13.1	263.0	3,447.2
	STATE INCOME TAX	22.6	91.0	2,059.5
	FEDERAL INCOME TAX	91.9	143.0	13,137.0
	TOTAL OPERATING EXPENSES	1,209.0		37,465.7
	CPUC FEE ( 1.4% OF REVENUE)	19.2	90.0	1,726.5
	<b>TOTAL</b>	<b>1,228.1</b>		<b>39,192.1</b>
	<b>AVERAGE LAG</b>			<b>30.99</b>

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

(1)	Average Lag In Collection of Revenues	21.20 days
(2)	Average Lag In Payment of Expenses, Taxes and Accruing Depreciation	30.99 days
(3)	Excess of Collection Lag over Payment Lag	-9.79 days
(4)	Total of Expenses, Taxes and Depreciation	\$1,228.1
(5)	Daily Total of Expenses, Taxes and Depreciation	\$3.4
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation In Advance of Collecting Revenues	<del>(\$32.9)</del>

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)
1		I. SOURCE OF SUPPLY PLANT	0				0
2	311	Structure and Improvements	0				0
3	312	Collecting and impounding reservoirs	(62,972)	(1,659)			(64,631)
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	0				0
7	316	Supply mains	(2,600)	(109)			(2,709)
8	317	Other source of supply plant	0				0
9		<b>Total Source of Supply Plant</b>	<b>(65,572)</b>	<b>(1,768)</b>	<b>0</b>	<b>0</b>	<b>(67,340)</b>
10		II. PUMPING PLANT					
11	321	Structures and improvements	(66,746)	(3,100)			(69,846)
12	322	Boiler plant equipment	0				0
13	323	Other power production equipment	0				0
14	324	Pumping equipment	(424,355)	(25,847)			(450,202)
15	325	Other pumping plant	(9,044)	(706)			(9,750)
16		<b>Total Pumping Plant</b>	<b>(500,145)</b>	<b>(29,653)</b>	<b>0</b>	<b>0</b>	<b>(529,798)</b>
17		III. WATER TREATMENT PLANT					
18	331	Structures and improvements	(61,640)	(2,800)			(64,440)
19	332	Water treatment equipment	(717,838)	(74,745)			(792,583)
20		<b>Total Water Treatment Plant</b>	<b>(779,478)</b>	<b>(77,545)</b>	<b>0</b>	<b>0</b>	<b>(857,023)</b>
21		IV. TRANS AND DIST. PLANT					
22	341	Structures and improvements	0				0
23	342	Reservoirs and tanks	(95,388)	(7,258)			(102,646)
24	343	Transmission and distribution mains	(551,946)	(53,203)			(605,149)
25	344	Fire mains	0				0
26	345	Services	(82,011)	(9,982)			(91,993)
27	346	Meters	(27,870)	(6,210)			(34,080)
28	347	Meter installations	0				0
29	348	Hydrants	(49,268)	(4,898)	1,298		(52,868)
30	349	Other transmission and distribution plant	0				0
31		<b>Total Transmission &amp; Distribution Plant</b>	<b>(806,483)</b>	<b>(81,551)</b>	<b>1,298</b>	<b>0</b>	<b>(886,736)</b>
32		V. GENERAL PLANT					
33	371	Structures and improvements	(50,110)	(2,301)	3,836		(48,575)
34	372	Office furniture and equipment	(10,829)	(4,000)			(14,829)
35	373	Transportation equipment	(78,605)	(3,913)	28,829	(390)	(54,079)
36	374	Stores equipment	0				0
37	375	Laboratory equipment	0				0
38	376	Communication equipment	(1,797)				(1,797)
39	377	Power operated equipment	(23,716)	(3,295)			(27,011)
40	378	Tools, shop and garage equipment	(13,961)	(789)			(14,750)
41	379	Other general plant	0				0
42	390	Other tangible property	(328)	(43)			(371)
43	391	Water plant purchased	(1,334)	(75)			(1,409)
44		<b>Total General Plant</b>	<b>(180,680)</b>	<b>(14,416)</b>	<b>32,665</b>	<b>(390)</b>	<b>(162,821)</b>
45		<b>TOTAL</b>	<b>(2,332,358)</b>	<b>(204,933)</b>	<b>33,963</b>	<b>(390)</b>	<b>(2,503,718)</b>



SCHEDULE A-3 Depreciation and Amortization Reserves					
Line No.	Item (a)	Account 250 Utility Plant 0	Account 251 Limited-Term Utility Investment 0	Acct. 252 Utility Plant Acquisition Adj.	Account 253 Electric Other Property
1	Balance in reserves at beginning of year	2,332,358	2,380	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	150,433	277		
4	(b) Charged to Account No. 265	46,501			
5	(c) Charged to clearing accounts	7,999			
6	(d) Salvage recovered	390			
7	(e) All other credits				
8	<b>Total credits</b>	<b>205,323</b>	<b>277</b>		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	33,963			
11	(b) Cost of removal				
12	(c) All other debits				
13	<b>Total debits</b>	<b>33,963</b>	<b>0</b>		
14	<b>Balance in reserves at end of year</b>	<b>2,503,718</b>	<b>2,657</b>	<b>0</b>	<b>0</b>
15	State method of determining depreciation charges.	SLRL			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year \$				NOT AVAILABLE BY DISTRICT
19	Indicate the nature of these items and show the accounts affected by the centre entries.				

SCHEDULE B-1 Operating Revenues					
Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (b)	Net Change During Year Show Decrease in (Brackets) (d)
20		I. WATER SERVICE REVENUES			
21	601	Metered sales to general customers			
22	601.1	Commerical sales	159,240	192,005	(32,765)
23	601.2	Industrial sales	18,551	23,271	(4,720)
24	601.3	Sales to public authorities	41,269	41,645	(376)
25		<b>Sub-total</b>	<b>219,060</b>	<b>256,921</b>	<b>(37,861)</b>
26	602	Unmetered sales to general customers			
27	602.1	Commerical sales	463,442	465,206	(1,764)
28	602.2	Industrial sales			
29	602.3	Sales to public authorities	3,455	3,724	(269)
30		<b>Sub-total</b>	<b>466,897</b>	<b>468,930</b>	<b>(2,033)</b>
31	603	Sales to irrigation customers			
32	603.1	Metered sales			
33	603.2	Unmetered sales			
34		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	604	Private fire protection service	1,920	2,083	(163)
36	605	Public fire protection service			
37	606	Sales to other water utilities for resale			
38	607	Sales to governmental agencies by contracts	324,868	349,598	(24,730)
39	608	Interdepartmental sales			
40	609	Other sales or service	0	0	0
41		<b>Sub-total</b>	<b>326,788</b>	<b>351,681</b>	<b>(24,893)</b>
42		<b>Total Water Service Revenue</b>	<b>1,012,745</b>	<b>1,077,532</b>	<b>(64,787)</b>
43					
44		II. OTHER WATER REVENUES			
45	611	Miscellaneous service revenue	3,070	1,315	1,755
46	612	Rent from water property			
47	613	Interdepartmental rents			
48	614	Other water revenues	35,519	22,341	13,178
49		<b>Total Other Water Revenues</b>	<b>38,589</b>	<b>23,656</b>	<b>14,933</b>
50	501	<b>Total Operating Revenues</b>	<b>1,051,334</b>	<b>1,101,188</b>	<b>(49,854)</b>

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		9,101	3,923	5,178
4		Supply cost balancing account						
5	702	Operation labor and expenses	A	B		0	0	
6	703	Miscellaneous expenses	A			6	0	6
7	704	Purchased water and assessments	A	B	C	65,880	60,378	5,502
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			0	0	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lakes, river and other intakes	A			0	0	
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A					
17	712	Maintenance of supply mains	A			0	186	(186)
18	713	Maintenance of other source of supply plant	A	B				
19		<b>Total Source of Supply Expense</b>				<b>74,987</b>	<b>64,487</b>	<b>10,500</b>
20		II. PUMPING 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		1,866	1,971	(105)
28	725	Miscellaneous expenses	A			0	73	(73)
29	726	Fuel or power purchased for pumping	A	B	C	86,671	71,127	15,544
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		0	91	(91)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		3,998	3,345	653
36	733	Maintenance of other pumping plant	A	B				
37		<b>Total Pumping Expenses</b>				<b>92,535</b>	<b>76,607</b>	<b>15,928</b>
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		0	3,017	(3,017)
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			169,305	140,620	28,685
43	743	Miscellaneous expenses	A	B				
44	744	Chemical and filtering materials	A	B		97,057	102,590	(5,533)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				
47	746	Maintenance of structures and equipment			C	0	54	(54)
48	747	Maintenance of structures and improvements	A	B		0	9,548	(9,548)
49	748	Maintenance of water treatment equipment	A	B		18,935	8,088	10,847
50		<b>Total Water Treatment Expenses</b>				<b>285,297</b>	<b>263,917</b>	<b>21,380</b>
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			44	0	44
56	752	Operation labor expenses		B				
57	753	Transmission and distribution line expenses	A			44	769	(725)
58	754	Meter expenses	A			11,679	8,470	3,209
59	755	Customer installations expenses	A			1,274	50,588	(49,314)
60	756	Miscellaneous expenses	A			22,868	18,774	4,094

## 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	Preceding Year	During the Year
						(b)	(c)	(d)
1		Maintenance						
2	758	Maintenance supervision and engineering	A	B				
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		90	0	90
6	761	Maintenance of trans. and distribution mains	A			8,055	24,716	(16,661)
7	761	Maintenance of mains		B				
8	762	Maintenance of fire mains	A					
9	763	Maintenance of services	A			131,073	141,356	(10,283)
10	763	Maintenance of other trans. and distribution plants		B				
11	764	Maintenance of meters	A			12,504	14,491	(1,987)
12	765	Maintenance of hydrants	A			279	3,236	(2,957)
13	766	Maintenance of miscellaneous plant	A					
14		<b>Total Transmission &amp; Distribution Expenses</b>				<b>187,910</b>	<b>262,400</b>	<b>(74,490)</b>
15		V. CUSTOMER ACCOUNT EXPENSES						
16	790	Customer Accounts Transferred				13,917	12,630	1,287
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	6,683	5,049	1,634
19	772	Meter reading expenses	A	B		14,230	13,407	823
20	773	Customer records and collection expenses	A					
21	773	Customer records and accounts expenses		B		10,039	10,058	(19)
22	774	Miscellaneous customer accounts expenses	A					
23	775	Uncollectible accounts	A	B	C	(1,247)	9,936	(11,183)
24		<b>Total Customer Account Expenses</b>				<b>43,622</b>	<b>51,080</b>	<b>(7,458)</b>
25		VI. SALES EXPENSES						
26		Operation						
27	781	Supervision	A					
28	781	Water conservation expenses		B	C			
29	782	Water Conservation	A					
30	783	Advertising expenses	A					
31	784	Miscellaneous sales expenses	A					
32	785	Merchandising, jobbing and contract work	A					
33		<b>Total Sales Expenses</b>				<b>0</b>	<b>0</b>	<b>0</b>
34		VII. ADMIN. & GENERAL EXPENSES						
35		Allocation of A&G expenses				136,377	112,532	23,845
36	791	Administrative and general salaries	A	B	C	71,755	65,966	5,789
37	792	Office supplies and other expenses	A	B	C	45,576	42,106	3,470
38	793	Property insurance	A					
39	793	Property insurance, injuries and damages		B	C			
40	794	Injuries and damages	A			90	202	(112)
41	795	Employees pension and benefits	A	B	C	1,902	1,247	655
42	796	Business meals and training	A	B	C	7,591	5,206	2,385
43	797	Regulatory commission expenses	A	B	C	4,582	0	4,582
44	798	Outside services employed	A			6,707	4,142	2,565
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C			
47	799	Miscellaneous general expenses	A			292	655	(363)
48		Maintenance						
49	805	Maintenance general plant	A	B	C	8,512	4,745	3,767
50		<b>Total Administrative &amp; General Expenses</b>				<b>283,384</b>	<b>236,801</b>	<b>46,583</b>
51		VIII. MISCELLANEOUS						
52	811	Rents	A	B	C	0	0	
53	812	Administrative expenses transferred-- Cr.	A	B	C			
54	813	Duplicate charges-- Customer Service Expense	A	B	C			
55		<b>Total Miscellaneous</b>				<b>0</b>	<b>0</b>	<b>0</b>
56		<b>Total Administrative &amp; General Expenses</b>				<b>283,384</b>	<b>236,801</b>	<b>46,583</b>
57		<b>Total Operating Expenses</b>				<b>967,735</b>	<b>955,292</b>	<b>12,443</b>

**SCHEDULE B - 4**  
**Taxes Charged During Year**

Line No.	Kind of Tax (a)	Total Taxes Charged During Year	DISTRIBUTION OF TAXES CHARGED			
			Water 507 (c)	Nonutility 521 (b)	Other (Electric) (c)	Capitalized (f)
1	Taxes on Real and Personal Property	26,125	26,125			
2	State Income Tax	(9,269)	(9,269)			
3	State Unemployment Insurance Tax	588	588			
4	Local Franchise Fees	10,608	10,608			
5	Federal Unemployment Insurance Tax	212	212			
6	Federal Insurance Contribution Act	17,677	17,677			
7	Federal Income Tax	(10,204)	(10,204)			
8	Pump Taxes	-	-			
9						
10						
11						
12						
13						
14	<b>Totals</b>	<b>35,737</b>	<b>35,737</b>	<b>0</b>	<b>0</b>	<b>0</b>

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			SEE SCHEDULE ATTACHED						
9									
10									
TUNNELS AND SPRINGS				FLOW IN		Annual Quantities Pumped	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12	NONE								
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			SEE SCHEDULE ATTACHED					
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: Calipatria  
 System: Calipatria

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
Holabird	Settling Basin 2		-179	2000								0.708	Ground	Earth	Backup Generator Boosters B, C, D, E, & F pump through five pressure filters to system.	
	Settling Basin 3		-179									1.065	Ground	Earth		
	Settling Basin 4		-179									1.041	Ground	Earth		
	Settling Basin 5		-179									1.415	Ground	Concrete		
	Booster B	1980	-179						800	40	Gas					
	Booster C	1980	-179						600	40	Electric					
Booster D	1980	-179						600	40	Electric						
Booster E	1980	-179						600	40	Electric						
Booster F	1990	-179						900	50	Electric						

Plant Facility Index

Region: III  
 District: Mountain-Desert  
 CSA: Calipatria  
 System: Niland

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)
Niland T.P.	Settling Basin 1		-55	608							4	Ground	Earth	A & B pump through filters to Resv. C is primarily for backwash Float on Niland System Float on Niland System To be abandoned
	Settling Basin 4		-55								4	Ground	Earth	
	Booster A	1978	-62						7.5	400	44			
	Booster B	1978	-62						7.5	400	44			
	Booster C	1978	-62						20	1000	108			
	East Resv	2004										1.0 Elev. Resv	W. Steel	
	West Resv	2004										1.0 Elev. Resv	W. Steel	
Old Reservoir	1978	-62									0.15 Elev. Resv	W. Steel		

## 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	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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	3/4	6	8
11	Cast iron			143			1,217		527	601
12	Ductile Iron						968		261	2,179
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard steel	1,833	173	2,337	9	33	194	354	30	
17	Screw or welded casing									
18	Cement - asbestos			4,747		1,076	34,017		38,850	6,017
19	Polyvinylchloride			1			0		3,866	10,055
20	Wood									
21	Plastic			10					596	282
22										
23	<b>Totals</b>	<b>1,833</b>	<b>173</b>	<b>7,238</b>	<b>9</b>	<b>1,109</b>	<b>36,396</b>	<b>354</b>	<b>44,130</b>	<b>19,134</b>

## 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									2,488
25	Ductile Iron	61	147		288					3,904
26	Concrete									0
27	Copper									0
28	Riveted steel									0
29	Standard steel		613							5,576
30	Screw or welded casing									0
31	Cement - asbestos		1,976							86,683
32	Polyvinylchloride	521	665		22,539					37,647
33	Wood									0
34	Plastic		5,307							6,195
35	Unclassified								4	4
36	<b>Totals</b>	<b>582</b>	<b>8,708</b>	<b>0</b>	<b>22,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>142,497</b>



**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	218	219	923	918
Industrial	5	4		
Public authorities	15	15	7	7
Irrigation				
Other	2	2		
<b>Sub-total</b>	<b>240</b>	<b>240</b>	<b>930</b>	<b>925</b>
Private fire connections			3	3
Public fire hydrants				
<b>Total</b>	<b>240</b>	<b>240</b>	<b>933</b>	<b>928</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.	870	869		A. Number of meter tested during year as prescribed in Section VI of general order # 103:
3/4 - in.				1 New, after being received: 0
1 - in.	26	26		2 Used, before repair: 0
1 1/2 - in.	8	8		3 Used, after repair: 0
2 - in.	44	41		4 Found fast, requiring billing adj. 0
3 - in.	5	4		
4 - in.	2	1		B. Number of meters in service since last test:
6 - in.	4	2		
8 - in.	1	1		1 Ten years or less: 0
Unclassified		216		2 More than 10, but less than 15 yr.: 0
<b>Total</b>	<b>960</b>	<b>1,168</b>		3 More than 15 years: 0

**SCHEDULE D - 6  
Meter Testing Data**

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

Classification of Service	During Current Year							Subtotal	Total	Prior Year
	January	February	March	April	May	June	July			
Commercial	6,124	6,235	16,753	7,485	9,598	11,031	57,226	109,256	101,970	
Industrial	1,198	1,323	1,149	1,167	1,194	1,196	7,227	13,323	16,693	
Public Authorities	1,321	1,181	1,294	1,427	1,871	2,008	9,102	20,362	19,983	
Irrigation							0	0	0	
Other	31,174	34,831	33,296	37,876	40,678	43,989	221,846	467,640	464,884	
<b>Totals</b>	<b>39,817</b>	<b>43,570</b>	<b>52,492</b>	<b>47,957</b>	<b>53,341</b>	<b>58,224</b>	<b>295,401</b>	<b>610,581</b>	<b>603,530</b>	

1 Quantity units to be in hundred of cubic feet, thousands of gallons, acre-feet, or miner inch. Total Acres Irrigated Total Population Served 4,672

## 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>35,506</u>
100.3	Construction work in progress	\$	<u>10,727,867</u>
241	Advances for construction	\$	<u>255,304</u>
285	Contribution in aid of construction	\$	<u>1,519,125</u>

Name of District Manager: Perry Dahlstrom

Address: 631 South Sorensen, Calipatria, CA 92233

Telephone: 760/348-2303

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

  
Signature

Controller

Title

5/4/05

Date