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2004  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: Claremont

Location: Claremont, Los Angeles

(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 D - 4  
Number of Active Service Connections**

Classification	Metered - Dec. 31		Flat Rate - Dec. 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial	10,184	10,305		
Industrial	11	11		
Public authorities	221	218		
Irrigation	33	33		
Other	35	32		
Sub-total	10,484	10,599	0	0
Private fire connections			101	103
Public fire hydrants				
Total	10,484	10,599	101	103

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

Size	Meters	Services	
5/8 x 3/4 - in.	3,487	3,484	
3/4 - in.	685	685	
1 - in.	5,940	5,938	
1 1/2 - in.	141	141	
2 - in.	495	474	
3 - in.	162	118	
4 - in.	33	19	
6 - in.	22	12	
8 - in.	11	6	
Unclassified			
Total	10,976	10,877	

  

A. Number of meter tested during year as prescribed in Section VI of general order # 103:	
1 New, after being received:	0
2 Used, before repair:	0
3 Used, after repair:	0
4 Found fast, requiring billing adj.:	0

  

B. Number of meters in service since last test:	
1 Ten years of less:	0
2 More than 10, but less than 15 yr.:	0
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	
	January	February	March	April	May	June	July		
Commercial	278,777	224,056	252,014	291,743	429,557	418,976		1,895,123	
Industrial	4,042	1,252	3,092	1,462	5,743	1,016		16,607	
Public Authorities	11,571	10,095	9,614	23,941	40,047	35,924		131,192	
Irrigation	1,652	2,373	1,230	3,781	3,376	7,483		19,895	
Other	12,002	7,518	6,268	11,771	14,815	13,626		66,000	
								0	
Totals	308,044	245,294	272,218	332,698	493,538	477,025		2,128,817	

  

Classification of Service	During Current Year							Subtotal	Total	Prior Year
	July	August	September	October	November	December	January			
Commercial	568,028	480,415	610,013	468,305	391,506	234,591		2,752,858	4,647,981	4,476,249
Industrial	7,846	1,431	9,134	991	5,939	648		25,989	42,596	52,981
Public Authorities	49,537	45,467	48,478	37,609	10,234	6,482		197,807	328,999	297,428
Irrigation	4,461	9,634	4,397	9,443	2,501	3,142		33,578	53,473	60,417
Other	15,103	11,226	14,108	9,505	7,849	6,637		64,428	130,428	126,956
								0	0	0
Totals	644,975	548,173	686,130	525,853	418,029	251,500		3,074,660	5,203,477	5,014,031

1 Quantity units to be in hundred of cubic feet, thousands of gallons, acre-feet, or miner Inch-days      Total Acres Irgated      Total Population Served 42,808

**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 ha	\$	0
100.3	Construction work in progres	\$	3,804,741
241	Advances for construction	\$	4,266,495
285	Contribution in aid of constr	\$	2,438,281

Name of District Manager: Alice F Shiozawa

Address: 689 w. Foothill Blvd, Suite D; Claremont, CA 91711

Telephone: 909/624-4618

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

  
Signature

**Controller**  
Title

5/4/05  
Date

**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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	0	0			0
3	302	Franchise & consents (Sch. A-1b)	3,016	0			3,016
4	303	Other intangible plant	8,460,068	7,129		(16,500)	8,450,697
5		<b>Total Intangible Plant</b>	<b>8,463,084</b>	<b>7,129</b>	<b>0</b>	<b>(16,500)</b>	<b>8,453,713</b>
6		<b>II. LANDED CAPITAL</b>					
7	306	Land and land rights	735,802	650	0		736,452
8		<b>III. SOURCE OF SUPPLY PLANT</b>					
9	311	Structure and improvements	0	0			0
10	312	Collecting and impounding reservoirs	0	0			0
11	313	Lake, river and other intakes	0	0			0
12	314	Springs and tunnels	0	0			0
13	315	Wells	806,295	12,508	0		818,803
14	316	Supply mains	142,618	59,239			201,857
15	317	Other source of supply plant	0	0			0
16		<b>Total Source of Supply Plant</b>	<b>948,913</b>	<b>71,747</b>	<b>0</b>	<b>0</b>	<b>1,020,660</b>
17		<b>IV. PUMPING PLANT</b>					
18	321	Structures and improvements	986,138	54,428	(1,309)		1,039,257
19	322	Boiler plant equipment	0	0			0
20	323	Other power production equipment	0	0			0
21	324	Pumping equipment	4,528,338	215,612			4,743,950
22	325	Other pumping plant	667,060	0			667,060
23		<b>Total Pumping Plant</b>	<b>6,181,537</b>	<b>270,039</b>	<b>(1,309)</b>	<b>0</b>	<b>6,450,267</b>
24		<b>V. WATER TREATMENT PLANT</b>					
25	331	Structures and improvements	180,304	0	0		180,304
26	332	Water treatment equipment	770,765	15,519	0		786,284
27		<b>Total Water Treatment Plant</b>	<b>951,069</b>	<b>15,519</b>	<b>0</b>	<b>0</b>	<b>966,587</b>
28		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
29	341	Structures and improvements	0	0			0
30	342	Reservoirs and tanks	2,977,236	(8,066)			2,969,170
31	343	Transmission and distribution mains	13,400,081	1,055,758	(17,158)	2,484	14,441,164
32	344	Fire mains	0	0			0
33	345	Services	5,375,202	383,099	(7,742)	(2,484)	5,748,075
34	346	Meters	2,635,484	25,679			2,661,164
35	347	Meter installations	0	0			0
36	348	Hydrants	1,753,126	56,268	(869)		1,808,524
37	349	Other transmission and distribution plant	91,819	0			91,819
38		<b>Total Transmission &amp; Distribution Plant</b>	<b>26,232,947</b>	<b>1,512,739</b>	<b>(25,770)</b>	<b>0</b>	<b>27,719,916</b>
39		<b>VII. GENERAL PLANT</b>					
40		General Office Net Investment					
41	371	Structures and improvements	84,708	0			84,708
42	372	Office furniture and equipment	101,833	7,607			109,441
43	373	Transportation equipment	246,592	0		8,254	254,845
44	374	Stores equipment	0	0			0
45	375	Laboratory equipment	0	0			0
46	376	Communication equipment	10,824	699			11,524
47	377	Power operated equipment	205,966	38,390			244,356
48	378	Tools, shop and garage equipment	65,790	6,470		3,308	75,569
49	379	Other general plant	0	0			0
50		<b>Total General Plant</b>	<b>715,714</b>	<b>53,166</b>	<b>0</b>	<b>11,562</b>	<b>780,442</b>
51		<b>VIII. UNDISTRIBUTED ITEMS</b>					
52	390	Other tangible property	1,960	0			1,960
53	391	Utility plant purchased	1,616,171	0			1,616,171
54	392	Utility plant sold	0	0			0
55		<b>Total Undistributed Items</b>	<b>1,618,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,618,131</b>
56		<b>Total Utility Plant in Service</b>	<b>45,847,197</b>	<b>1,930,989</b>	<b>(27,079)</b>	<b>(4,938)</b>	<b>47,746,169</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	47,746,169	45,847,197
5		Construction Work in Progress	PG 12	3,804,741	1,119,673
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>51,550,910</b>	<b>46,966,870</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service	PG 5	14,925,219	13,535,371
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>14,925,219</b>	<b>13,535,371</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,723,396	2,320,947
16		Deferred Investment Tax Credit		113,586	117,510
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>2,836,982</b>	<b>2,438,457</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	PG 12	2,438,281	2,181,557
22		Advances for Construction		4,076,234	4,269,934
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>6,514,515</b>	<b>6,451,491</b>
25					
26		Add Materials and Supplies	PG 12	0	0
27					
28		Add Working Cash (From Schedule A-1d(2))	PG 3	727,000	522,900
29					
		Add General Office, Regions, District office, CSA allocation		1,424,006	1,216,125
30					
31		<b>TOTAL RATE BASE</b>		<b>29,425,200</b>	<b>26,280,576</b>
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35		Note: Allocations from General Office to Regions, to District			
36		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 - CLAREMONT**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES,  
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	2,941.4	19.2	56,475.4
2	72600	POWER FOR PUMPING	950.7	17.9	17,017.1
3	73500	PUMP TAXES	360.1	6.6	2,376.5
4	74400	CHEMICALS	45.9	25.8	1,184.2
5	77300	COMMON CUSTOMER ACCOUNT	155.1	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	24.4	0.0	0.0
8	78000	OPERATION LABOR	365.7	12.5	4,571.0
9	78100	OTHER OPERATION EXPENSES	157.7	24.7	3,894.5
10	78700	MAINTENANCE LABOR	165.2	12.5	2,065.5
11	78800	OTHER MAINTENANCE EXPENSES	311.0	50.7	15,766.5
12	79200	OFFICE SUPPLIES AND EXPENSE	12.8	19.8	253.4
13	79300	PROPERTY INSURANCE	17.8	(168.0)	(2,987.9)
14	79400	INJURIES AND DAMAGES	181.4	(149.0)	(27,022.0)
15	79500	PENSIONS AND BENEFITS	388.7	10.0	3,887.0
16	79600	BUSINESS MEALS	0.0	4.5	0.0
17	79700	REGULATORY COMMISSION	43.8	28.0	1,225.1
18	79800	OUTSIDE SERVICES	0.0	22.9	0.0
19	79900	MISCELLANEOUS	0.3	9.5	2.9
20	79910	ALLOCATED GENERAL OFFICE	1,197.5	0.0	0.0
21	80500	OTHER MAINTENANCE - GENERAL PLANT	0.1	29.0	3.6
22	81100	RENT	13.2	3.9	51.5
23	81500	A&G LABOR	42.7	12.5	534.3
24	50300	DEPRECIATION AND AMORTIZATION	1,236.5	0.0	0.0
25	50710	PROPERTY TAXES	205.6	40.0	8,222.3
26	50720	PAYROLL TAXES	45.3	4.0	181.3
27	50730	LOCAL TAXES	117.0	263.0	30,761.9
28		STATE INCOME TAX	219.7	96.0	21,090.6
29		FEDERAL INCOME TAX	879.3	104.0	91,447.2
30		TOTAL OPERATING EXPENSES	10,078.8		231,001.8
31		CPUC FEE ( 1.4% OF REVENUE)	171.1	90.0	15,402.4
32		TOTAL	10,250.0		246,404.1
33		AVERAGE LAG ----->			<u>22.92</u>

**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	48.81 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	22.92 days
36	(3)	Excess of Collection Lag over Payment Lag	25.89 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$10,250.0
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$28.1
39	(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	<u>\$727.0</u>

NOTE: Schedule incorporates 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  
CLAREMONT CUSTOMER SERVICE AREA**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES,  
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
	<b>OPERATING EXPENSES:</b>			
70400	PURCHASED WATER	1,880.9	31.0	58,307.3
72600	POWER FOR PUMPING	714.3	18.0	12,858.1
73500	PUMP TAXES	488.8	30.0	14,602.8
74400	CHEMICALS	31.8	23.5	742.9
77300	COMMON CUSTOMER ACCOUNT	151.4	10.7	1,612.7
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	28.9	0.0	0.0
78000	OPERATION LABOR	272.5	12.5	3,406.3
78100	OTHER OPERATION EXPENSES	178.2	28.0	4,832.5
78700	MAINTENANCE LABOR	118.5	12.5	1,481.3
78800	OTHER MAINTENANCE EXPENSES	267.7	44.0	11,777.4
79200	OFFICE SUPPLIES AND EXPENSE	75.4	28.0	2,110.7
79300	PROPERTY INSURANCE	8.0	(168.0)	(1,006.8)
79400	INJURIES AND DAMAGES	88.2	(149.0)	(13,141.0)
79500	PENSIONS AND BENEFITS	270.5	10.0	2,704.8
79600	FRANCHISE REQUIREMENTS	2.4	10.0	24.1
79700	REGULATORY COMMISSION	30.1	28.0	842.3
79800	OUTSIDE SERVICES	7.4	22.0	181.9
79900	MISCELLANEOUS	1.7	10.5	17.8
79910	ALLOCATED GENERAL OFFICE	872.1	10.7	9,289.9
80500	OTHER MAINTENANCE - GENERAL PLANT	5.0	29.0	143.8
81100	RENT	38.1	2.0	76.2
81500	A&G LABOR	393.5	12.5	4,918.8
50300	DEPRECIATION AND AMORTIZATION	1,048.3	0.0	0.0
50710	PROPERTY TAXES	215.8	40.0	8,623.0
50720	PAYROLL TAXES	62.8	4.0	251.0
50730	LOCAL TAXES	13.3	263.0	3,492.5
	STATE INCOME TAX	219.0	91.0	19,926.6
	FEDERAL INCOME TAX	816.6	143.0	116,777.2
	<b>TOTAL OPERATING EXPENSES</b>	<b>8,294.5</b>		<b>264,633.7</b>
	CPUC FEE ( 1.4% OF REVENUE)	141.7	90.0	12,757.2
	<b>TOTAL</b>	<b>8,438.2</b>		<b>277,390.9</b>
				<b>31.90</b>
	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	54.52 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	31.90 days
(3)	Excess of Collection Lag over Payment Lag	22.62 days
(4)	Total of Expenses, Taxes and Depreciation	\$8,436.2
(5)	Daily Total of Expenses, Taxes and Depreciation	\$23.1
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$522.7

Schedule incorporates 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 (f)	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	0				0
7	311	Structure and Improvements	0				0
8	312	Collecting and impounding reservoirs	0				0
9	313	Lake, river and other intakes	0				0
10	314	Springs and tunnels	0				0
11	315	Wells	(276,261)	(27,449)			(303,710)
12	316	Supply mains	(21,124)	(2,800)			(23,924)
13	317	Other source of supply plant	0				0
14		<b>Total Source of Supply Plant</b>	<b>(297,385)</b>	<b>(30,249)</b>	<b>0</b>	<b>0</b>	<b>(327,634)</b>
15		II. PUMPING PLANT					
16	321	Structures and Improvements	(912,315)	(129,111)	1,309	11,165	(1,028,952)
17	322	Boiler plant equipment	0				0
18	323	Other power production equipment	0				0
19	324	Pumping equipment	(1,694,376)	(173,487)			(1,867,863)
20	325	Other pumping plant	(62,972)	(19,033)			(82,005)
21		<b>Total Pumping Plant</b>	<b>(2,669,663)</b>	<b>(321,631)</b>	<b>1,309</b>	<b>11,165</b>	<b>(2,978,820)</b>
22		III. WATER TREATMENT PLANT					
23	331	Structures and improvements	(51,057)	(5,155)			(56,212)
24	332	Water treatment equipment	(160,171)	(36,326)			(196,497)
25		<b>Total Water Treatment Plant</b>	<b>(211,228)</b>	<b>(41,481)</b>	<b>0</b>	<b>0</b>	<b>(252,709)</b>
26		IV. TRANS AND DIST. PLANT					
27	341	Structures and improvements	0				0
28	342	Reservoirs and tanks	(500,575)	(80,849)			(581,424)
29	343	Transmission and distribution mains	(3,412,826)	(289,291)	17,158	3,228	(3,681,731)
30	344	Fire mains	0				0
31	345	Services	(1,387,329)	(168,716)	7,742		(1,548,303)
32	346	Meters	(307,937)	(127,468)			(435,405)
33	347	Meter installations	0				0
34	348	Hydrants	(559,489)	(33,230)	869		(591,850)
35	349	Other transmission and distribution plant	(37,283)	(2,940)			(40,223)
36		<b>Total Transmission &amp; Distribution Plant</b>	<b>(6,205,439)</b>	<b>(702,494)</b>	<b>25,769</b>	<b>3,228</b>	<b>(6,878,936)</b>
37		V. GENERAL PLANT					
38	371	Structures and improvements	(32,696)	(1,975)			(34,671)
39	372	Office furniture and equipment	(42,993)	(7,062)			(50,055)
40	373	Transportation equipment	(130,131)	(27,276)			(157,407)
41	374	Stores equipment	0				0
42	375	Laboratory equipment	0				0
43	376	Communication equipment	(10,824)				(10,824)
44	377	Power operated equipment	(61,738)	(8,762)			(70,500)
45	378	Tools, shop and garage equipment	(39,033)	(3,252)			(42,285)
46	379	Other general plant	0				0
47	390	Other tangible property	(913)	(232)			(1,145)
48	391	Water plant purchased	(759,830)	(59,474)			(819,304)
49		<b>Total General Plant</b>	<b>(1,078,158)</b>	<b>(108,033)</b>	<b>0</b>	<b>0</b>	<b>(1,186,191)</b>
50		<b>TOTAL</b>	<b>(10,461,873)</b>	<b>(1,203,888)</b>	<b>27,078</b>	<b>14,393</b>	<b>(11,624,290)</b>

**SCHEDULE A-3  
Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant	Acct. 251 Limited-Term Utility Investment	Acct. 252 Utility Plant Acquisition Adjustments	Account 253 Electric Other Property
1	Balance in reserves at beginning of year (adjtd)	10,461,873	3,073,495	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	1,115,028	(601,225)		
4	(b) Charged to Account No. 265	49,570			
5	(c) Charged to clearing accounts	39,290			
6	(d) Salvage recovered				
7	(e) All other credits				
8	<b>Total credits</b>	<b>1,203,888</b>	<b>(601,225)</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	27,078	(828,659)		
11	(b) Cost of removal	14,393			
12	(c) All other debits				
13	<b>Total debits</b>	<b>41,471</b>	<b>(828,659)</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserves at end of year</b>	<b>11,624,290</b>	<b>3,300,929</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 Preceding Year (b)	Net Change During Year Show Decrease in (Brackets) (d)
22		<b>I. WATER SERVICE REVENUES</b>			
23	601	Metered sales to general customers			
24	601.1	Commerical sales	10,874,421	10,348,804	525,617
25	601.2	Industrial sales	82,902	94,274	(11,372)
26	601.3	Sales to public authorities	570,101	512,441	57,660
27		<b>Sub-total</b>	<b>11,527,424</b>	<b>10,955,519</b>	<b>571,905</b>
28	602	Unmetered sales to general customers			
29	602.1	Commerical sales	41	36	5
30	602.2	Industrial sales			
31	602.3	Sales to public authorities			
32		<b>Sub-total</b>	<b>41</b>	<b>36</b>	<b>5</b>
33	603	Sales to irrigation customers			
34	603.1	Metered sales	71,339	68,401	2,938
35	603.2	Unmetered sales			
36		<b>Sub-total</b>	<b>71,339</b>	<b>68,401</b>	<b>2,938</b>
37	604	Private fire protection service	49,462	51,690	(2,228)
38	605	Public fire protection service			
39	606	Sales to other water utilities for resale			0
40	607	Sales to governmental agencies by contracts	505	554	(49)
41	608	Interdepartmental sales			
42	609	Other sales or service	105,772	101,751	4,021
43		<b>Sub-total</b>	<b>155,739</b>	<b>153,995</b>	<b>1,744</b>
44		<b>Total Water Service Revenue</b>	<b>11,754,543</b>	<b>11,177,951</b>	<b>576,592</b>
45					
46		<b>II. OTHER WATER REVENUES</b>			
47	611	Miscellaneous service revenue	1,980	1,910	70
48	612	Rent from water property			
49	613	Interdepartmental rents			
50	614	Other water revenues	(155,291)	74,298	(229,589)
51		<b>Total Other Water Revenues</b>	<b>(153,311)</b>	<b>76,208</b>	<b>(229,519)</b>
52	501	<b>Total Operating Revenues</b>	<b>11,601,232</b>	<b>11,254,159</b>	<b>347,073</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		119,173	53,562	65,611
4		Supply cost balancing account						
5	702	Operation labor and expenses	A	B		741	282	459
6	703	Miscellaneous expenses	A			9,648	7,542	2,106
7	704	Purchased water and assessments	A	B	C	3,488,913	3,389,486	99,427
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			14,550	14,367	183
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lakes, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			28,735	42,776	(14,041)
17	712	Maintenance of supply mains	A			12,910	13,851	(941)
18	713	Maintenance of other source of supply plant	A	B				
19		<b>Total Source of Supply Expense</b>				<b>3,674,670</b>	<b>3,521,866</b>	<b>152,804</b>
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		2,142	4,246	(2,104)
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		83,000	84,181	(1,181)
28	725	Miscellaneous expenses	A			78,794	39,528	39,266
29	726	Fuel or power purchased for pumping	A	B	C	825,909	997,647	(171,738)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		951	1,066	(115)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		633	665	(32)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		132,797	176,744	(43,947)
36	733	Maintenance of other pumping plant	A	B				
37		<b>Total Pumping Expenses</b>				<b>1,124,226</b>	<b>1,304,077</b>	<b>(179,851)</b>
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		1,483	1,145	338
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			147,913	125,162	22,751
43	743	Miscellaneous expenses	A	B				
44	744	Chemical and filtering materials	A	B		71,782	51,589	20,193
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		782	647	135
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		0	2,929	(2,929)
49	748	Maintenance of water treatment equipment	A	B		16,367	16,024	343
50		<b>Total Water Treatment Expenses</b>				<b>238,327</b>	<b>197,496</b>	<b>40,831</b>
51		IV. TRANS. AND DISTRIB. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		14,662	22,562	(7,900)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			9,224	8,336	888
56	752	Operation labor expenses		B				
57	753	Transmission and distribution line expenses	A			12,638	8,120	4,518
58	754	Meter expenses	A			25,203	22,411	2,792
59	755	Customer installations expenses	A			53,735	53,353	382
60	756	Miscellaneous expenses	A			40,330	38,266	2,064

## 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		2,536	(23)	2,559
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		5,336	1,195	4,141
6	761	Maintenance of trans. and distribution mains	A			210,090	140,933	69,157
7	761	Maintenance of mains		B				
8	762	Maintenance of fire mains	A					
9	763	Maintenance of services	A			57,395	32,317	25,078
10	763	Maintenance of other trans. and distribution plants		B				
11	764	Maintenance of meters	A			56,924	41,450	15,474
12	765	Maintenance of hydrants	A			10,451	23,671	(13,220)
13	766	Maintenance of miscellaneous plant	A					
14		<b>Total Transmission &amp; Distribution Expenses</b>				<b>498,524</b>	<b>392,691</b>	<b>106,933</b>
15		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
16	790	Transferred				170,197	159,414	10,783
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	56,165	49,942	6,223
19	772	Meter reading expenses	A	B		92,530	94,477	(1,947)
20	773	Customer records and collection expenses	A			13,245	12,536	709
21	773	Customer records and accounts expenses		B				
22	774	Miscellaneous customer accounts expenses	A					
23	775	Uncollectible accounts	A	B	C	5,684	21,704	(16,020)
24		<b>Total Customer Account Expenses</b>				<b>337,821</b>	<b>338,073</b>	<b>(252)</b>
25		<b>VI. SALES EXPENSES</b>						
26		Operation						
27	781	Supervision	A					
28	781	Water conservation expenses		B	C			
29	782	Water Conservation	A			527	320	207
30	783	Advertising expenses	A			5,272	902	4,370
31	784	Miscellaneous sales expenses	A					
32	785	Merchandising, jobbing and contract work	A			(19,986)	(4,870)	(15,116)
33		<b>Total Sales Expenses</b>				<b>(14,187)</b>	<b>(3,648)</b>	<b>(10,539)</b>
34		<b>VII. ADMIN. &amp; GENERAL EXPENSES</b>						
35		Allocation of A&G expenses				1,498,842	1,222,180	276,662
36	791	Administrative and general salaries	A	B	C	10,301	18,354	(8,053)
37	792	Office supplies and other expenses	A	B	C	13,918	22,268	(8,350)
38	793	Property insurance	A					
39	793	Property insurance, injuries and damages		B	C			
40	794	Injuries and damages	A			8,834	106	8,728
41	795	Employees pension and benefits	A	B	C	39,335	28,609	10,726
42	796	Business meals and training	A	B	C	2,237	2,748	(511)
43	797	Regulatory commission expenses	A	B	C	60,103	0	60,103
44	798	Outside services employed	A					
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C	261,752	81,800	179,952
47	799	Miscellaneous general expenses	A			1,175	1,719	(544)
48		Maintenance						
49	805	Maintenance general plant	A	B	C	6,807	1,924	4,883
50		<b>Total Administrative &amp; General Expenses</b>				<b>1,903,304</b>	<b>1,379,708</b>	<b>523,696</b>
51		<b>VIII. MISCELLANEOUS</b>						
52	811	Rents	A	B	C	14,027	14,013	14
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>14,027</b>	<b>14,013</b>	<b>14</b>
56		<b>Total Administrative &amp; General Expenses</b>				<b>1,917,331</b>	<b>1,393,721</b>	<b>523,610</b>
57		<b>Total Operating Expenses</b>				<b>7,776,712</b>	<b>7,144,176</b>	<b>632,536</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	195,875	195,875			
2	State Income Tax	154,103	154,103			
3	State Unemployment Insurance Tax	1,372	1,372			
4	Local Franchise Fees	15,656	15,656			
5	Federal Unemployment Insurance Tax	496	496			
6	Federal Insurance Contribution Act	38,090	38,090			
7	Federal Income Tax	169,643	169,643			
8	Pump Taxes	196,883	196,883			
9						
10						
11						
12						
13						
14	<b>Totals</b>	<b>772,118</b>	<b>772,118</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	SEE SCHEDULE ATTACHED							
8								
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	SEE SCHEDULE ATTACHED		
23	Wood			
24	B. Distribution reservoirs			
25	Concrete			
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal			
31	Concrete			
32	<b>Totals</b>	<b>0</b>	<b>0</b>	

Plant Facility Index

Region: III  
District: Foothill  
CSA: Claremont  
System: Claremont

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	
Alamosa	Well 2	1913	1636	57	470	14	380	Subm.	Elec.	50	350			Well to Pomello Forebay	
Berkeley	Well 2	1927	1190	415	154	14	130	Subm.	Elec.	100	500	425		Well to System	
Boulder	Well 1		1519	0			300	V.T.	Elec.	40	150	400		Well to System	
Campbell	Well 1	1925	1325	0	526	16	404	Subm.	Elec.	60	365	500		Well to Mtn. Resv	
Camp Baldy	Reservoir	2004	1870										0.500	Elev Resv W. Steel	
Claraboya	Reservoir	1963	1640										0.250	Elev Resv W. Steel	
	Booster A	1964	1640					V.T.	Elec.	50	500	320		Reservoir Zone	
	Booster B	1966	1640					V.T.	Elec.	60	600	320		Booster A, B & C pump to Claraboya	
	Booster C	1997	1640					V.T.	Elec.	50	400	375		Booster Zone. Backup Generator	
College	Well 1		1573	389	539	24	425	V.T.	Elec.	150	400	550		Well to Indian Hill Zone	
														Owned by Pomona College	
College	Well 2	1998	0	1767				V.T.	Elec.		1500			Well to Main Zone	
														Owned by Pomona College	
Del Monte	Well 1	1925	1145	134	450	18	344	V.T.	Elec.	50	300	425		Wells 2 & 3 pump to Del Monte Resv. Well 1	
	Well 2	1928	1151	135	644	16	290	V.T.	Elec.	60	350	450			
	Well 3	1925	1147	0	372	18	350	V.T.	Elec.	50	450	255		& 4 pump through GAC	
	Well 4	1991	1147	375	775	16	342	V.T.	Elec.	125	1000	369		Filters to Resv	
	East Reservoir	1992	1149										1.500	Ground	
	West Reservoir	1959	1147										0.250	Backwash	
	Booster A	1949	1147					H.S.C	Elec.	125	1100	350		Forebay for Boosters	
	Booster B	1959	1147					H.S.C	Elec.	75	500	350		Filter backwash retention	
	Booster C	1960	1147					H.S.C	Elec.	75	700	300		All Boosters pump to Main Zone	
Dreher	Well 1	1913	1172	0	364	16	320	V.T.	Elec.	50	260	502		Well to System	
Fairoaks	Well 1	1930	1295	466	800	18	540	V.T.	Elec.	125	650	550		Well to Forebay	
	Forebay	1931	1295										0.021	Forebay	
	Booster A	1931	1295					H.S.C	Elec.	30	450	150		Booster A & B pump from forebay to system	
	Booster B	1931	1295					E.S.	Elec.	30	450	160		To be abandoned	
Green	Well 1	1931	1135	0	890	18	430	V.T.	Elec.	50	360	300		Well to Main Gradient	
Harrison	Well 2	1998		236	495						200				
Indian Hill (South)	Interconnection		1394	2852							5000			PRV's to Main Zone & Co-op East Zone, and Indian Hill Resv	
Indian Hill (North)	Well 3	1947	1418	541	645	16	480	V.T.	Elec.	100	850	205		Well to Indian Hill Resv	
	Reservoir	1965	1418										1.000	Ground	
	Booster C	1965	1418					H.S.C	Elec.	75	750	290		Blends with TVMWD	
	Booster D	1970	1418					H.S.C	Elec.	125	1200	290		All Boosters pump to Indian Hill Zone	
	Booster E	1977	1418					H.S.C	Elec.	125	1000	290			

Plant Facility Index

Region: III  
District: Foothill  
CSA: Claremont  
System: Claremont

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
Lower O'Neil	Reservoir		1920										0.100	Elev Resv	Concrete	Floats on Lower O'Neil Zone, Out of Service
Marganta	Well 1	1928	1055	200	742	20	590	V.T.	Elec.	150	850	500		Ground	W. Steel	Well to Marganta Resv
	Reservoir	1955	1055					V.T.	Elec.	75	840	316				All Boosters pump to Lower Zone
	Booster A	1955	1055					V.T.	Elec.	75	840	316				
	Booster B	1956	1055					V.T.	Elec.	100	840	316				
	Booster C	1962	1055					V.T.	Elec.	75	600	350				
Marlboro	Booster D	1975	1055													Well to Indian Hill Zone
	Well 2	1930	1352	361	776	16	350	V.T.	Elec.	60	350	475				
Mills	Well 1	1916	1436	0	309	18	180	V.T.	Elec.	25	490	140				Well to Mills Reservoir
	Reservoir		1436													Resv out of service All boosters pump to Co-op East Zone
	Booster A	1962	1436					V.T.	Elec.	25	550	140				
	Booster B	1964	1436					V.T.	Elec.	25	600	140				
	Booster C	1967	1436					V.T.	Elec.	30	600	140				
	Booster D	1978	1436					V.T.	Elec.	20	450	140				
Interconnection			1467	1433							2000					
Miramar 3	Well 3	1911	1624	316	734	18	470	V.T.	Elec.	100	600	460				PRV to Co-op East Zone
Mountain	Well 5	1934	1588	414	666	16	400	V.T.	Elec.	60	250	550				Pumps to Pomello Resv
	Reservoir		1368										1.000	Ground	W. Steel	Pumps to Pomello Resv
	Booster A	1960	1368					V.S.C.	Elec.	40	500	170				Booster A & C pump to Co-op West Zone Booster D & E pump to Claraboya Reservoir PRV to Main Booster Well to Co-op East Zone. Owned by WECWC Boosters pump to Upper O'Neil Zone
	Booster C	1962	1368					V.T.	Elec.	50	1000	150				
	Booster D	1962	1368					V.T.	Elec.	25	250	325				
	Booster E	1966	1368					V.T.	Elec.	50	500	330				
Interconnection			1347	1417							3500					
Well 1		1924	1485	567	380		300	V.T.	Elec.	75	500	417				
Palmer Canyon	Booster A	2004						V.T.	Elec.	40	300					Boosters pump to Upper O'Neil Zone
Booster B	2004						V.T.	Elec.	40	300						
Booster C	2004							V.T.	Elec.	20	300					
Padua	Reservoir		1780										0.350	Elev Resv	W. Steel	Floats on Claremont Heights Zone
Pomello	Well 1	1912	1670	148	346	18	310	V.T.	Elec.	30	275	284				Well 1 & 4 pump to Pomello Reservoirs  Pumps to Claremont Heights Zone Pumps to Claremont Heights Zone
	Well 4	1930	1654	0	480	16	320	V.T.	Elec.	25	200	305				
	Reservoir	1992	1659										1.500	Ground	W. Steel	
	North Forebay		1663										0.095	Forebay	W. Steel	
	South Forebay		1657										0.123	Forebay	W. Steel	
Booster A		1662						V.T.	Elec.	40	650	190				
Booster B		1662						V.T.	Elec.	25	600	125				



Plant Facility Index

Region: III  
 District: Foothill  
 CSA: Claremont  
 System: Claremont

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)
	Booster E	1987	1662					V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone
	Booster F	1987	1662					V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone
	Booster G	2000	1662					V.T.	Elec.					Pumps to Camp Baldy Zone
Pomeroy	Well 1	1921	1374	212	250	440	16	V.T.	Elec.	30	350	240		Well to Mtn Reservoir
Three Valleys	Interconnection		1690	892							1200	130		Pumps to Pomello Resv
	Booster A	1991	1690					V.T.	Elec.	25	600	130		Pumps to Pomello Resv
	Booster B	1991	1690					V.T.	Elec.	25	600	130		Pumps to Pomello Resv
Upper O'Neil	Booster B	1991	1690					V.T.	Elec.	25	600	130		Pumps to Pomello Resv
	Reservoir	1991	2160									0.750	Elev Resv	W. Steel Floats on Upper O'Neil 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 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>	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	<b>Totals</b>	0	0	0	0	0	0	0	0

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

Line No.		3/4 & 1	1.5	2	3	4	5	6	7	8
11	Cast iron					35,079		53,631		31,315
12	Ductile Iron					468		2,089		38,661
13	Concrete									
14	Copper	177		100						
15	Riveted steel									
16	Standard steel	288		10,290		41,317	1	34,510	1,300	62,979
17	Screw or welded casing									
18	Cement - asbestos					37,738		141,228		173,394
19	Polyvinylchloride					467		2,644		24,004
20	Wood									
21	Plastic			118		560		7,102		5,227
22										
23	<b>Totals</b>	465	0	10,508	0	115,629	1	241,204	1,300	335,580

**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	173	2,788	105						123,091
25	Ductile Iron	1,035	16,303	253						58,809
26	Concrete									0
27	Copper									277
28	Riveted steel									0
29	Standard steel	4,159	11,135					352		166,331
30	Screw or welded casing									0
31	Cement - asbestos	17,197	34,475	4,837						408,869
32	Polyvinylchloride	657	7,797	13						35,582
33	Wood									0
34	Plastic	67								13,074
35	Unclassified								34	34
36	<b>Totals</b>	23,288	72,498	5,208	0	0	0	352	34	806,067