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2004  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: Los Osos

Location: Los Osos, San Luis Obispo  
(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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	0	0			0
3	302	Franchise & consents (Sch. A-1b)	0	0			0
4	303	Other intangible plant	100,784	9,921			110,705
5		<b>Total Intangible Plant</b>	<b>100,784</b>	<b>9,921</b>	<b>0</b>	<b>0</b>	<b>110,705</b>
6		<b>II. LANDED CAPITAL</b>					
7	306	Land and land rights	283,726	0			283,726
8		<b>III. SOURCE OF SUPPLY PLANT</b>					
9	311	Structure and improvements	7,127	0			7,127
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	1,720,056	0			1,720,056
14	316	Supply mains	91,280	0			91,280
15	317	Other source of supply plant	0	0			0
16		<b>Total Source of Supply Plant</b>	<b>1,818,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,818,464</b>
17		<b>IV. PUMPING PLANT</b>					
18	321	Structures and improvements	245,951	3,324			249,275
19	322	Boiler plant equipment	0	0			0
20	323	Other power production equipment	0	0			0
21	324	Pumping equipment	1,387,312	102,437			1,489,749
22	325	Other pumping plant	211,438	0			211,438
23		<b>Total Pumping Plant</b>	<b>1,844,701</b>	<b>105,761</b>	<b>0</b>	<b>0</b>	<b>1,950,462</b>
24		<b>V. WATER TREATMENT PLANT</b>					
25	331	Structures and improvements	85,063	0			85,063
26	332	Water treatment equipment	491,938	0	0		491,938
27		<b>Total Water Treatment Plant</b>	<b>577,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>577,002</b>
28		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
29	341	Structures and improvements	56,567	0			56,567
30	342	Reservoirs and tanks	965,095	0			965,095
31	343	Transmission and distribution mains	2,576,500	13,140			2,589,640
32	344	Fire mains	0	0			0
33	345	Services	822,631	19,740			842,371
34	346	Meters	384,417	40,462			424,879
35	347	Meter installations	0	0			0
36	348	Hydrants	495,162	9,005	(2,545)		501,622
37	349	Other transmission and distribution plant	3,533	0			3,533
38		<b>Total Transmission &amp; Distribution Plant</b>	<b>5,303,903</b>	<b>82,347</b>	<b>(2,545)</b>	<b>0</b>	<b>5,383,706</b>
39		<b>VII. GENERAL PLANT</b>					
40		General Office Net Investment					
41	371	Structures and improvements	39,250	5,732			44,982
42	372	Office furniture and equipment	34,436	699	0		35,135
43	373	Transportation equipment	81,642	0	0		81,642
44	374	Stores equipment	0	0			0
45	375	Laboratory equipment	0	0			0
46	376	Communication equipment	10,272	0			10,272
47	377	Power operated equipment	11,352	0			11,352
48	378	Tools, shop and garage equipment	21,392	0			21,392
49	379	Other general plant	1,307	0			1,307
50		<b>Total General Plant</b>	<b>199,652</b>	<b>6,431</b>	<b>0</b>	<b>0</b>	<b>206,083</b>
51		<b>VIII. UNDISTRIBUTED ITEMS</b>					
52	390	Other tangible property	13,826	0			13,826
53	391	Utility plant purchased	21,008	0			21,008
54	392	Utility plant sold	0	0			0
55		<b>Total Undistributed Items</b>	<b>34,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,834</b>
56		<b>Total Utility Plant in Service</b>	<b>10,163,066</b>	<b>204,460</b>	<b>(2,545)</b>	<b>0</b>	<b>10,364,981</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	10,364,981	10,163,066
5		Construction Work in Progress	PG 12	325,608	284,266
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>10,690,589</b>	<b>10,447,332</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service	PG 5	3,234,722	2,939,647
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>3,234,722</b>	<b>2,939,647</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		671,940	606,812
16		Deferred Investment Tax Credit		10,287	10,791
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>682,227</b>	<b>617,603</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	PG 12	965,136	990,702
22		Advances for Construction		905,969	928,746
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>1,871,105</b>	<b>1,919,448</b>
25					
26		Add Materials and Supplies	PG 12	13,811	13,819
27					
28		Add Working Cash (From Schedule A-1d(2))	PG 3	47,200	47,200
29					
30		Add General Office, Regions, District office, CSA allocation		269,297	235,255
31		<b>TOTAL RATE BASE</b>		<b>5,232,843</b>	<b>5,266,908</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  
LOS OSOS CUSTOMER SERVICE AREA**

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

CPUC WUFD ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2001 PROPOSED	AVERAGE NUMBER OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	0.0	0.0	0.0
72600	POWER FOR PUMPING	115.1	16.5	1,898.0
73500	PUMP TAXES	0.0	0.0	0.0
74400	CHEMICALS	16.5	22.4	366.7
77300	COMMON CUSTOMER ACCOUNT	25.4	10.7	270.4
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	4.9	0.0	0.0
78000	OPERATION LABOR	149.0	12.5	1,862.0
78100	OTHER OPERATION EXPENSES	68.1	18.3	1,313.9
78700	MAINTENANCE LABOR	31.5	12.5	393.7
78800	OTHER MAINTENANCE EXPENSES	72.2	25.1	1,812.2
79200	OFFICE SUPPLIES AND EXPENSES	47.0	17.6	827.6
79300	PROPERTY INSURANCE	0.0	(168.0)	0.0
79400	INJURIES AND DAMAGES	0.0	(149.0)	0.0
79500	PENSIONS AND BENEFITS	4.0	10.0	39.8
79600	BUSINESS MEALS	0.9	22.0	20.3
79700	REGULATORY COMMISSION	13.4	28.0	374.5
79800	OUTSIDE SERVICES	0.7	9.0	6.6
79900	MISCELLANEOUS	0.6	26.0	16.2
79910	ALLOCATED GENERAL OFFICE	144.0	10.7	1,533.6
80500	OTHER MAINTENANCE - GENERAL PLANT	3.6	21.5	76.7
81100	RENT	4.9	0.0	0.0
81500	A&G LABOR	39.3	12.5	490.6
50300	DEPRECIATION AND AMORTIZATION	271.7	0.0	0.0
50710	PROPERTY TAXES	45.0	40.0	1,799.1
50720	PAYROLL TAXES	17.4	4.0	68.5
50730	LOCAL TAXES	0.0	263.0	0.0
	STATE INCOME TAX	54.1	91.0	4,920.0
	FEDERAL INCOME TAX	207.7	143.0	29,695.5
	TOTAL OPERATING EXPENSES	1,336.7		47,789.9
	CPUC FEE ( 1.4% OF REVENUE)	28.0	90.0	2,342.8
	<b>TOTAL</b>	<b>1,362.7</b>		<b>50,132.7</b>
	<b>AVERAGE LAG</b> ----->			<b>36.76</b>

**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	48.40 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	35.75 days
(3)	Excess of Collection Lag over Payment Lag	12.65 days
(4)	Total of Expenses, Taxes and Depreciation	\$1,362.7
(5)	Daily Total of Expenses, Taxes and Depreciation	\$3.7
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$47.2

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	0				0
7	311	Structure and improvements	(3,932)				(3,932)
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	(361,206)	(56,934)		0	(418,139)
12	316	Supply mains	(9,867)	(1,981)			(11,848)
13	317	Other source of supply plant	0				0
14		<b>Total Source of Supply Plant</b>	<b>(375,005)</b>	<b>(58,915)</b>	<b>0</b>	<b>0</b>	<b>(433,919)</b>
15		II. PUMPING PLANT					
16	321	Structures and improvements	(82,189)	(5,878)			(88,067)
17	322	Boiler plant equipment	0				0
18	323	Other power production equipment	0				0
19	324	Pumping equipment	(542,497)	(52,719)			(595,216)
20	325	Other pumping plant	(23,209)	(6,216)			(29,425)
21		<b>Total Pumping Plant</b>	<b>(647,895)</b>	<b>(64,813)</b>	<b>0</b>	<b>0</b>	<b>(712,708)</b>
22		III. WATER TREATMENT PLANT					
23	331	Structures and improvements	(25,709)	(2,441)			(28,150)
24	332	Water treatment equipment	(227,523)	(22,678)			(250,201)
25		<b>Total Water Treatment Plant</b>	<b>(253,232)</b>	<b>(25,119)</b>	<b>0</b>	<b>0</b>	<b>(278,351)</b>
26		IV. TRANS AND DIST. PLANT					
27	341	Structures and improvements	(11,575)	(1,691)			(13,266)
28	342	Reservoirs and tanks	(245,209)	(25,285)			(270,494)
29	343	Transmission and distribution mains	(666,866)	(52,303)			(719,169)
30	344	Fire mains	0				0
31	345	Services	(319,332)	(23,528)			(342,860)
32	346	Meters	(105,562)	(21,989)			(127,551)
33	347	Meter installations	0				0
34	348	Hydrants	(148,627)	(9,705)	2,545		(155,787)
35	349	Other transmission and distribution plant	(972)	(110)			(1,082)
36		<b>Total Transmission &amp; Distribution Plant</b>	<b>(1,498,143)</b>	<b>(134,611)</b>	<b>2,545</b>	<b>0</b>	<b>(1,630,209)</b>
37		V. GENERAL PLANT					
38	371	Structures and improvements	(26,218)	(746)			(26,964)
39	372	Office furniture and equipment	(5,316)	(2,572)			(7,888)
40	373	Transportation equipment	(75,923)	(5,718)			(81,641)
41	374	Stores equipment	0				0
42	375	Laboratory equipment					
43	376	Communication equipment	(10,272)				(10,272)
44	377	Power operated equipment	(11,352)				(11,352)
45	378	Tools, shop and garage equipment	(11,249)	(1,209)			(12,458)
46	379	Other general plant	(1,307)				(1,307)
47	390	Other tangible property	(6,918)	(512)			(7,430)
48	391	Water plant purchased	(13,067)	(849)			(13,916)
49							
50		<b>Total General Plant</b>	<b>(161,622)</b>	<b>(11,606)</b>	<b>0</b>	<b>0</b>	<b>(173,228)</b>
51		<b>TOTAL</b>	<b>(2,935,896)</b>	<b>(295,064)</b>	<b>2,545</b>	<b>0</b>	<b>(3,228,415)</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	2,935,896	3,751	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	259,203	2,556		
4	(b) Charged to Account No. 265	28,934			
5	(c) Charged to clearing accounts	6,927			
6	(d) Salvage recovered				
7	(e) All other credits				
8	<b>Total Credits</b>	<b>295,064</b>	<b>2,556</b>		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,545			
11	(b) Cost of removal				
12	(c) All other debits				
13	<b>Total Debits</b>	<b>2,545</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance In Reserves at Year End</b>	<b>3,228,415</b>	<b>6,307</b>	<b>0</b>	<b>0</b>
15	State method of determining depreciation charges.				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year \$				
19	Indicate the nature of these items and show the accounts affected by the centre entries.				
20					
21					

**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Current 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	1,982,499	1,947,900	34,599
25	601.2	Industrial sales			
26	601.3	Sales to public authorities	48,000	46,417	1,583
27		<b>Sub-total</b>	<b>2,030,499</b>	<b>1,994,317</b>	<b>36,182</b>
28	602	Unmetered sales to general customers			
29	602.1	Commerical sales			
30	602.2	Industrial sales			
31	602.3	Sales to public authorities			
32		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
33	603	Sales to irrigation customers			
34	603.1	Metered sales	2,101	1,981	120
35	603.2	Unmetered sales			
36		<b>Sub-total</b>	<b>2,101</b>	<b>1,981</b>	<b>120</b>
37	604	Private fire protection service	7,294	6,840	454
38	605	Public fire protection service			
39	606	Sales to other water utilities for resale			
40	607	Sales to governmental agencies by contracts			
41	608	Interdepartmental sales			
42	609	Other sales or service	2,744	2,713	31
43		<b>Sub-total</b>	<b>10,038</b>	<b>9,553</b>	<b>485</b>
44		<b>Total Water Service Revenue</b>	<b>2,042,638</b>	<b>2,005,851</b>	<b>36,787</b>
45					
46		<b>II. OTHER WATER REVENUES</b>			
47	611	Miscellaneous service revenue	237	240	(3)
48	612	Rent from water property			
49	613	Interdepartmental rents			
50	614	Other water revenues	(22,068)	7,808	(29,876)
51		<b>Total Other Water Revenues</b>	<b>(21,831)</b>	<b>8,048</b>	<b>(29,879)</b>
52	501	<b>Total Operating Revenues</b>	<b>2,020,807</b>	<b>2,013,899</b>	<b>6,908</b>



SCHEDULE B-2								
Account No. 502 - Operating Expense - Class A, B, and C Water Utilities								
Line	Acct.	Account	Class			Amount	Amount	Net Change
No.	No.	(a)	A	B	C	(b)	(c)	(d)
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		(30,855)	(9,449)	(21,406)
4		Supply cost balancing account						
5	702	Operation labor and expenses	A	B		49	667	(618)
6	703	Miscellaneous expenses	A			0	0	
7	704	Purchased water and assessments	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			15	452	(437)
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			2873	25096	(22,223)
17	712	Maintenance of supply mains	A			4,398	0	4,398
18	713	Maintenance of other source of supply plant	A	B				
19		<b>Total Source of Supply Expense</b>				<b>(23,520)</b>	<b>16,766</b>	<b>(40,286)</b>
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		3,268	3,321	(53)
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		40,175	32,196	7,979
28	725	Miscellaneous expenses	A			16,921	19,050	(2,129)
29	726	Fuel or power purchased for pumping	A	B	C	169,495	289,766	(120,271)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		462	790	(328)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		627	5,906	(5,279)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		31,102	40,475	(9,373)
36	733	Maintenance of other pumping plant	A	B				
37		<b>Total Pumping Expenses</b>				<b>262,050</b>	<b>391,504</b>	<b>(129,454)</b>
38		V III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		2,541	2,278	263
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			64,427	48,590	15,837
43	743	Miscellaneous expenses	A	B				
44	744	Chemical and filtering materials	A	B		6,438	7,733	(1,295)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		0	0	
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		920	7,513	(6,593)
49	748	Maintenance of water treatment equipment	A	B		3,605	4,441	(836)
50		<b>Total Water Treatment Expenses</b>				<b>77,931</b>	<b>70,555</b>	<b>7,376</b>
51		IV. TRANS. AND DISTRIB. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		144	0	144
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			1,555	321	1,234
56	752	Operation labor expenses		B				
57	753	Transmission and distribution line expenses	A			3,684	5,060	(1,376)
58	754	Meter expenses	A			11,531	11,338	193
59	755	Customer installations expenses	A			4,505	3,499	1,006
60	756	Miscellaneous expenses	A			25,998	20,382	5,616

## 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		Maintenance						
2	758	Maintenance supervision and engineering	A	B		1,142	191	951
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		29,093	154	28,939
6	761	Maintenance of trans. and distribution mains	A			6,433	4,945	1,488
7	761	Maintenance of mains		B				
8	762	Maintenance of fire mains	A					
9	763	Maintenance of services	A			18,990	9,213	9,777
10	763	Maintenance of other trans. and distribution plants		B				
11	764	Maintenance of meters	A			3,726	2,720	1,006
12	765	Maintenance of hydrants	A			3,678	8,257	(4,579)
13	766	Maintenance of miscellaneous plant	A					
14		<b>Total Transmission &amp; Distribution Expenses</b>				<b>110,479</b>	<b>66,080</b>	<b>44,399</b>
15		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
16	790	Transferred				28,437	26,827	1,610
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	17,051	16,843	208
19	772	Meter reading expenses	A	B		24,733	33,460	(8,727)
20	773	Customer records and collection expenses	A			1,903	1,654	249
21	773	Customer records and accounts expenses		B				
22	774	Miscellaneous customer accounts expenses	A					
23	775	Uncollectible accounts	A	B	C	2,295	9,451	(7,156)
24		<b>Total Customer Account Expenses</b>				<b>74,419</b>	<b>88,235</b>	<b>(13,816)</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			0	1,168	(1,168)
30	783	Advertising expenses	A			0	40	(40)
31	784	Miscellaneous sales expenses	A			0	0	
32	785	Merchandising, jobbing and contract work	A					
33		<b>Total Sales Expenses</b>				<b>0</b>	<b>1,208</b>	<b>(1,208)</b>
34		<b>VII. ADMIN. &amp; GENERAL EXPENSES</b>						
35	790	Allocation of A&G expenses				291,057	232,092	58,965
36	791	Administrative and general salaries	A	B	C	10,128	10,664	(536)
37	792	Office supplies and other expenses	A	B	C	31,163	29,838	1,325
38	793	Property Insurance	A					
39	793	Property insurance, injuries and damages		B	C			
40	794	Injuries and damages	A					
41	795	Employees pension and benefits	A	B	C	4,514	3,834	680
42	796	Business meals and training	A	B	C	2,363	2,883	(520)
43	797	Regulatory commission expenses	A	B	C	16,471	7,192	9,279
44	798	Outside services employed	A			100,529	77,691	22,838
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C			
47	799	Miscellaneous general expenses	A			225	315	(90)
48		Maintenance						
49	805	Maintenance general plant	A	B	C	6,221	4,956	1,265
50		<b>Total Administrative &amp; General Expenses</b>				<b>462,671</b>	<b>369,465</b>	<b>93,206</b>
51		<b>IIII. MISCELLANEOUS</b>						
52	811	Rents	A	B	C			
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>462,671</b>	<b>369,465</b>	<b>93,206</b>
57		<b>Total Operating Expenses</b>				<b>964,030</b>	<b>1,003,813</b>	<b>(39,783)</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	42,902	42,902			
2	State Income Tax	55,995	55,995			
3	State Unemployment Insurance Tax	428	428			
4	Local Franchise Fees	-	-			
5	Federal Unemployment Insurance Tax	155	155			
6	Federal Insurance Contribution Act	12,569	12,569			
7	Federal Income Tax	61,642	61,642			
8	Pump Taxes	-	-			
9						
10						
11						
12						
13						
14	<b>Totals</b>	<b>173,691</b>	<b>173,691</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	NONE
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	VII. GENERAL PLANT			
24	B. Distribution reservoirs			SEE SCHEDULE ATTACHED
25	Concrete			
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal			
31	Concrete			
32	Totals	0	0	

# SOUTHERN CALIFORNIA WATER COMPANY

Region I Plant Facility Index  
December 31, 2004  
Wells

System	Major Facility	Year Built	Base Elev.	Unit No.	Status		Wells		Production		Pumps			Remarks				
					Inactive	Active	Depth (ft)	Casing Diam (in)	Pump Setting	2001 (CCF)	2000 (CCF)	Pump Type	Energy Type		Pump Size (HP)	Design Flow (gpm)	Design Head (ft)	
LOS OSOS	Cabrillo Estates 30S10E24C01	1963	178.5	Well No. 1		Active	508	10	367	39,862	546	Submersible	Elec	25	245	272	Pumps to forebay through filter.	
	Highland 30S10E24A01	1965	180.0	Well No. 1	Inactive		248	8	194	0	6	Submersible	Elec	15	was 100	350	Well inactive due to sand and high nitrate levels.	
	Los Olivos 30S11E18K03	1969	120.0	Well No. 3		Active	232	8	180	3,142	75,777	DWT	Elec	30	150	210	Well to sand trap to Los Olivos Tank.	
	Pescho 30S10E13L04	1977	69.0	Well No. 1		Active	390	14	200	156,360	167,741	DWT	Elec	75	450	365	Well to system & Bayview storage.	
	Rosina 30S10E13J01	1980	93.0	Well No. 1		Active	408	14	250	236,311	229,487	DWT	Elec	60	400	420	Well to system & Bayview storage.	
	Skyline 30S10E13F01	1988		Well No. 1	Inactive		195	14	150	0	0	DWT	Elec	25	was 180	345	inactive due to nitrates	
	South Bay 30S11E17N10M	2001		Well No. 1		Active	715	12	310	28,343		DWT	Elec	50	270		Well to system & Bayview storage.	
					7	2	5				463,818	473,557	subtotal	7	wells	1,515		
	EDNA RD.	Country Club 31S13E16L01	1958		Well No. 1		Active	193	14	160	17,470	18,028	DWT	Elec	20	150	340	Well pumps to system to Country Club Tanks.
		Lewis Lane No.3 31S13E19R03	1992		Well No. 3		Active	440	14	200	175,804	169,541	DWT	Elec	75	500	430	Well pumps to fillers at Country Club to system to Country Club Tanks.
Lewis Lane No. 4		2001		Well No. 4		Active	520	12		?	0	DWT	Elec					
Rolling Hills No.2 31S12E-13J01		1965		Well No. 2	Inactive		112	12-8	101	?	0	Submersible	Elec	20	was 150		inactive due to Surface Water Influence Rule.	
				4	1	3				193,274	187,569	subtotal	4	wells	650			

# SOUTHERN CALIFORNIA WATER COMPANY

Region I Plant Facility Index

December 31, 2004

## Reservoirs

System	Major Facility	Year Built	Base Elev.	Unit No.	Status	Volume (MG)	Tanks		Remarks
							Type	Material	
LOS OSOS	Alamo	1964	640.0	Reservoir	Active	0.08	Bolt	Steel	Floats on Alamo Zone; Feeds Rodman Zone thru PRVs.
	Bayview	1959	250.0	Reservoir	Active	0.22	Weld	Steel	Floats on Bayview Zone; Boosters to Calle Cardoniz Res. & Bayview Booster Zone
	Cabrillo	1971	171.0	Reservoir	Active	0.04	Bolt	Steel	Forebay for boosters to Alamo Tank.
	Calle Cardoniz	1995	385.0	Reservoir	Active	0.29	Bolt	Steel	Floats on Calle Cardoniz Zone; Feeds See Oak Zone through PRV.
	Los Olivos	1975	114.5	Reservoir	Active	0.50	Bolt	Steel	Forebay for boosters to Bayview Zone.
					subtotal	1.13	5		
EDNA RD.	Country Club								
		1955	452.0	Reservoir 1	Active	0.044	Bolt	Steel	
		1955	452.0	Reservoir 2	Active	0.044	Bolt	Steel	
	Edna Road	1998		Reservoir	Active	0.20	Ground	Concrete	Concrete with hypalon liner
					subtotal	0.29	3		

# SOUTHERN CALIFORNIA WATER COMPANY

Region I Plant Facility Index

December 31, 2004

## Boosters

System	Major Facility	Year Built	Base Elev.	Unit No.	Status	Pump Type	Energy Type	Pumps		Remarks	
								Size (HP)	Design Flow (gpm)		Design Head (ft)
<b>LOS OSOS</b>											
	Bay View Heights										
			275.0	Booster A	Active	End Suction	Elec	7.5	65	185	Tank rides on system. Boost from tank to Bayview Booster Zone
			275.0	Booster B	Active	Split Case	Elec	20	250	200	Boost from tank to Bayview Booster Zone
			275.0	Booster C	Active	Split Case	Elec	30	500	200	Boost from tank to Calle Cordonoz tank and zone.
			275.0	Booster D	Active	Split Case	Elec	60	900	148	Boost from tank to Calle Cordonoz tank and zone.
		1981	275.0	Portable Booster	Active	Portable Booster	Gasoline	102 @ 3600 rpm	250		Boost from tank to Bayview Booster Zone
<b>Cabrillo Estates</b>											
		1991	175.0	Booster A	Active	Split Case	Elec	60	200	500	Well pumps thru sand trap to tank. Boosters A & B boost water from lower tank through system into Alamo Reservoir.
			175.0	Booster B	Active	Split Case Portable Booster	Elec	60	200	500	
<b>Los Olivos</b>											
			125.0	Booster A	Active	Turbine Eng. Driven	Gas	35	300		Boosts from Los Olivos Tank to system.
			125.0	Booster B	Active	VT	Elec	30	400	190	Boosts from Los Olivos Tank to system.
						<b>subtotal</b>	<b>8</b>		<b>3,065</b>		
<b>EDNA RD.</b>											
	Edna Road										
				Booster A	Active	VT	Elec	25	550	140	Booster pumps from Edna reservoir to system.
				Booster B	Active	VT	Elec	25	550	140	Booster pumps from Edna reservoir to system.
						<b>subtotal</b>	<b>2</b>		<b>1,100</b>		

**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	5	6	8
11	Cast iron						365		585	730
12	Ductile Iron								1,250	6,296
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard steel			164		14,117	210	1,408	1,555	39
17	Screw or welded casing									
18	Cement - asbestos						40,275		61,558	35,204
19	Polyvinylchloride	140		2,350			788		5,012	7,769
20	Wood									
21	Plastic			80					15,892	15,900
22										
23	<b>Totals</b>	<b>140</b>	<b>0</b>	<b>2,594</b>	<b>0</b>	<b>14,117</b>	<b>41,638</b>	<b>1,408</b>	<b>85,852</b>	<b>65,938</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									1,680
25	Ductile Iron									7,546
26	Concrete									0
27	Copper									0
28	Riveted steel									0
29	Standard steel									17,493
30	Screw or welded casing									0
31	Cement - asbestos			247						137,284
32	Polyvinylchloride	1,499								17,558
33	Wood									0
34	Plastic	230								32,102
35	Unclassified								(11,215)	(11,215)
36	<b>Totals</b>	<b>1,729</b>	<b>0</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,215)</b>	<b>202,448</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	3,198	3,232		
Industrial				
Public authorities	9	9		
Irrigation	1	1		
Other	1	1		
Sub-total	3,209	3,243	0	0
Private fire connections			15	15
Public fire hydrants				
Total	3,209	3,243	15	15

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

Size	Meters	Services	
5/8 x 3/4 - in.	2,612	2,612	
3/4 - in.	410	410	
1 - in.	240	240	
1 1/2 - in.	12	12	
2 - in.	44	43	
3 - in.	9	8	
4 - in.			
6 - in.	3	2	
8 - in.			
Unclassified			
Total	3,330	3,327	

  

<b>A. Number of meter tested during year as prescribed in Section VI of general order # 103:</b>			
1	New, after being received:	0	
2	Used, before repair:	0	
3	Used, after repair:	0	
4	Found fast, requiring billing adj.:	0	
<b>B. Number of meters in service since last test:</b>			
1	Ten years or 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	Total	Prior Year
	January	February	March	April	May	June	July			
Commercial	36,191	26,520	33,545	35,403	55,758	58,560		245,977		
Industrial								0		
Public Authorities	52	292	101	1,612	917	3,868		6,842		
Irrigation	48		26		7			81		
Other	10		8		5			23		
Totals	36,301	26,812	33,680	37,015	56,687	62,428		252,923		

  

Classification of Service	During Current Year							Subtotal	Total	Prior Year
	July	August	September	October	November	December	January			
Commercial	62,726	62,780	62,492	67,658	43,798	28,068		327,522	573,499	558,994
Industrial								0	0	0
Public Authorities	1,684	4,085	1,697	3,707	704	380		12,257	19,099	18,221
Irrigation	66		73		58			197	278	353
Other		90	22		71			183	206	1,018
								0	0	0
Totals	64,476	66,955	64,284	71,365	44,631	28,448		340,159	593,082	578,586

1 Quantity units to be in hundred of cubic feet, thousands of gallons, acre-feet, or miner inch-days    Total Acres Irrigated    Total Population Served 13,032

### 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>13,811</u>
100.3	Construction work in progress	\$	<u>325,608</u>
241	Advances for construction	\$	<u>1,057,735</u>
285	Contribution in aid of construction	\$	<u>965,136</u>

**Name of District Manager:** Warren Morgan

**Address:** 1140 Los Olivoas; Los Osos, CA 93402

**Telephone:** 805/528-2287

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

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
Controller

Title

5/4/05  
\_\_\_\_\_  
Date