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2004  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: San Dimas

Location: San Dimas, 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 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	12,031	0			12,031
3	302	Franchise & consents (Sch. A-1b)		0			
4	303	Other intangible plant	612,901	0			612,901
5		<b>Total Intangible Plant</b>	<b>624,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>624,932</b>
6		<b>II. LANDED CAPITAL</b>					
7	306	Land and land rights	335,390	0			335,390
8		<b>III. SOURCE OF SUPPLY PLANT</b>					
9	311	Structure and improvements	37,673	0			37,673
10	312	Collecting and impounding reservoirs	57,409	0			57,409
11	313	Lake, river and other intakes	6,159	0			6,159
12	314	Springs and tunnels		0			
13	315	Wells	641,183	0			641,183
14	316	Supply mains	564,129	963			565,092
15	317	Other source of supply plant	23,474	0			23,474
16		<b>Total Source of Supply Plant</b>	<b>1,330,026</b>	<b>963</b>	<b>0</b>	<b>0</b>	<b>1,330,989</b>
17		<b>IV. PUMPING PLANT</b>					
18	321	Structures and improvements	539,208	11,036			550,245
19	322	Boiler plant equipment		0			
20	323	Other power production equipment		0			
21	324	Pumping equipment	3,865,388	73,230	(65,920)		3,872,698
22	325	Other pumping plant	684,370	73,426			757,796
23		<b>Total Pumping Plant</b>	<b>5,088,967</b>	<b>157,693</b>	<b>(65,920)</b>	<b>0</b>	<b>5,180,740</b>
24		<b>V. WATER TREATMENT PLANT</b>					
25	331	Structures and improvements	61,938	0			61,938
26	332	Water treatment equipment	2,406,199	1,007,459	0		3,413,658
27		<b>Total Water Treatment Plant</b>	<b>2,468,137</b>	<b>1,007,459</b>	<b>0</b>	<b>0</b>	<b>3,475,596</b>
28		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
29	341	Structures and improvements	53,051	0			53,051
30	342	Reservoirs and tanks	3,706,678	0			3,706,678
31	343	Transmission and distribution mains	20,928,615	694,342	(29,814)	(3,177)	21,589,966
32	344	Fire mains		0			
33	345	Services	7,907,805	431,200	(10,947)		8,328,058
34	346	Meters	2,816,927	191,650	(4,109)	3,177	3,007,644
35	347	Meter installations		0			
36	348	Hydrants	2,882,691	64,376	(1,592)		2,945,474
37	349	Other transmission and distribution plant	104,901	0			104,901
38		<b>Total Transmission &amp; Distribution Plant</b>	<b>38,400,667</b>	<b>1,381,568</b>	<b>(46,463)</b>	<b>0</b>	<b>39,735,772</b>
39		<b>VII. GENERAL PLANT</b>					
40		General Office Net Investment					
41	371	Structures and improvements	227,421	0			227,421
42	372	Office furniture and equipment	255,745	4,502			260,247
43	373	Transportation equipment	318,037	32,379			350,416
44	374	Stores equipment		0			
45	375	Laboratory equipment	1,519	0			1,519
46	376	Communication equipment	32,795	1,042			33,837
47	377	Power operated equipment	245,620	17,237			262,858
48	378	Tools, shop and garage equipment	81,792	9,899			91,690
49	379	Other general plant		0			
50		<b>Total General Plant</b>	<b>1,162,930</b>	<b>65,058</b>	<b>0</b>	<b>0</b>	<b>1,227,988</b>
51		<b>VIII. UNDISTRIBUTED ITEMS</b>					
52	390	Other tangible property	35,276	0			35,276
53	391	Utility plant purchased	175,044	0			175,044
54	392	Utility plant sold		0			
55		<b>Total Undistributed Items</b>	<b>210,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,321</b>
56		<b>Total Utility Plant In Service</b>	<b>49,621,369</b>	<b>2,612,741</b>	<b>(112,383)</b>	<b>0</b>	<b>52,121,726</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	52,121,726	49,621,369
5		Construction Work in Progress	PG 12	1,221,977	787,617
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>53,343,703</b>	<b>50,408,986</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service	PG 5	16,216,623	15,007,908
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>16,216,623</b>	<b>15,007,908</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,387,948	2,912,262
16		Deferred Investment Tax Credit		316,690	326,194
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>3,704,638</b>	<b>3,238,456</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	PG 12	2,371,864	2,318,473
22		Advances for Construction		4,913,866	5,158,152
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>7,285,730</b>	<b>7,476,625</b>
25					
26		Add Materials and Supplies	PG 12	152,380	150,769
27					
28		Add Working Cash (From Schedule A-1d(2))	PG 3	342,757	(427,200)
29					
30		Add General Office, Regions, District office, CSA allocation		1,731,236	1,484,146
31		<b>TOTAL RATE BASE</b>		<b>28,363,085</b>	<b>25,893,712</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 - SAN DIMAS**

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

	(a)	(b)	(c)	(d)
CPUC WUDF ACCOUNT DESCRIPTION		2003 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	<b>OPERATING EXPENSES:</b>			
1 70400	PURCHASED WATER	4,620.3	19.3	89,171.9
2 72600	POWER FOR PUMPING	529.4	11.7	6,193.4
3 73500	PUMP TAXES	318.4	2.9	923.4
4 74400	CHEMICALS	30.7	26.8	823.1
5 77300	COMMON CUSTOMER ACCOUNT	182.4	0.0	0.0
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	27.7	0.0	0.0
8 78000	OPERATION LABOR	454.6	12.5	5,682.7
9 78100	ALL OTHER OPERATION EXPENSES	129.7	27.9	3,618.6
10 78700	MAINTENANCE LABOR	162.5	12.5	2,031.0
11 78800	ALL OTHER MAINTENANCE EXPENSES	324.6	30.5	9,901.4
12 79200	OFFICE SUPPLIES AND EXPENSE	47.4	22.7	1,076.0
13 79300	PROPERTY INSURANCE	20.9	(168.0)	(3,512.4)
14 79400	INJURIES AND DAMAGES	213.2	(149.0)	(31,765.5)
15 79500	PENSIONS AND BENEFITS	456.9	10.0	4,569.4
16 79600	BUSINESS MEALS	0.0	12.6	0.0
17 79700	REGULATORY COMMISSION	50.8	28.0	1,422.2
18 79800	OUTSIDE SERVICES	0.0	19.6	0.0
19 79900	MISCELLANEOUS	1.4	13.1	18.3
20 79910	ALLOCATED GENERAL OFFICE	1,407.9	0.0	0.0
21 80500	ALL OTHER MAINT. GENERAL PLANT	11.5	29.0	333.5
22 81100	RENT	0.0	0.0	0.0
23 81500	A&G LABOR	87.2	12.5	1,089.8
24 50300	DEPRECIATION AND AMORTIZATION	1,185.5	0.0	0.0
25 50710	PROPERTY TAXES	442.6	40.0	17,703.5
26 50720	PAYROLL TAXES	55.7	4.0	222.6
27 50730	LOCAL TAXES	132.3	263.0	34,795.5
28	STATE INCOME TAX	203.7	96.0	19,550.9
29	FEDERAL INCOME TAX	822.6	106.0	87,200.8
30	TOTAL OPERATING EXPENSES	11,919.7		251,050.1
31	CPUC FEE ( 1.4% OF REVENUE)	193.6	90.0	17,422.0
32	TOTAL	12,113.3		268,472.1
33	AVERAGE LAG ----->			21.06

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

34	(1) Avg. Lag in Collection of Revenues	31.39 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	21.06 days
36	(3) Excess of Collection Lag over Payment Lag	10.33 days
37	(4) Total of Expenses, Taxes and Depreciation	\$12,113.3
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$33.2
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depr'n in Advance of Collecting Revenues	\$342.8

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  
SAN DIMAS DISTRICT**

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

(a)	(b)	(c)	(d)
CPUC WUDF ACCOUNT DESCRIPTION	1999 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
1 70400	OPERATING EXPENSES:		
2 72600	PURCHASED WATER	50.0	183,674.1
3 73500	POWER FOR PUMPING	26.0	17,294.7
4 74400	PUMP TAXES	260.0	142,887.2
5 77300	CHEMICALS	26.0	739.6
6 77325	COMMON CUSTOMER ACCOUNT	10.7	1,913.5
7 77500	POSTAGE	0.0	0.0
8 78000	UNCOLLECTIBLES	0.0	0.0
9 78100	OPERATION LABOR	12.5	8,552.8
10 78700	ALL OTHER OPERATION EXPENSES	26.0	4,282.2
11 78800	MAINTENANCE LABOR	12.5	4,426.8
12 79200	ALL OTHER MAINTENANCE EXPENSES	26.0	12,277.2
13 79300	OFFICE SUPPLIES AND EXPENSE	26.0	2,836.6
14 79400	PROPERTY INSURANCE	7.3	(817.4)
15 79500	INJURIES AND DAMAGES	(149.0)	(15,983.1)
16 79600	PENSIONS AND BENEFITS	48.0	15,824.7
17 79700	FRANCHISE REQUIREMENTS	26.0	83.0
18 79800	REGULATORY COMMISSION	26.0	605.8
19 79900	OUTSIDE SERVICES	26.0	308.9
20 79910	MISCELLANEOUS	26.0	196.7
21 80500	ALLOCATED GENERAL OFFICE	10.7	10,981.5
22 81100	ALL OTHER MAINT. GENERAL PLANT	28.0	199.2
23 81500	RENT	26.0	742.1
24 50300	A&G LABOR	12.5	1,614.6
25 50710	DEPRECIATION AND AMORTIZATION	0.0	0.0
26 50720	PROPERTY TAXES	40.0	13,921.3
27 50730	PAYROLL TAXES	4.0	379.1
28	LOCAL TAXES	264.0	32,088.7
29	STATE INCOME TAX	129.3	19,910.7
	FEDERAL INCOME TAX	76.7	49,645.5
30	TOTAL OPERATING EXPENSES	10,922.1	508,584.1
31	CPUC FEE ( 1.4% OF REVENUE)	173.6	15,623.1
32	TOTAL	11,095.7	524,207.2
33	AVERAGE LAG ----->		46.56

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

34	(1) Avg. Lag in Collection of Revenues	32.51 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	46.56 days
36	(3) Excess of Collection Lag over Payment Lag	-14.05 days
37	(4) Total of Expenses, Taxes and Depreciation	\$11,095.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$30.4
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Deprec'n in Advance of Collecting Revenues	(\$427.3)

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.

**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	(32,411)	(274)			(32,685)
8	312	Collecting and impounding reservoirs	(43,692)	(712)			(44,404)
9	313	Lake, river and other intakes	(5,291)	(49)			(5,340)
10	314	Springs and tunnels	0				0
11	315	Wells	(345,577)	(17,161)			(362,738)
12	316	Supply mains	(130,814)	(11,257)			(142,071)
13	317	Other source of supply plant	(2,674)	(354)			(3,028)
14		<b>Total Source of Supply Plant</b>	<b>(560,459)</b>	<b>(29,807)</b>	<b>0</b>	<b>0</b>	<b>(590,266)</b>
15		II. PUMPING PLANT					
16	321	Structures and improvements	(235,088)	(11,796)			(246,884)
17	322	Boiler plant equipment	0				0
18	323	Other power production equipment	0				0
19	324	Pumping equipment	(1,550,279)	(146,411)	65,920		(1,630,770)
20	325	Other pumping plant	(179,142)	(17,938)			(197,080)
21		<b>Total Pumping Plant</b>	<b>(1,964,509)</b>	<b>(176,145)</b>	<b>65,920</b>	<b>0</b>	<b>(2,074,734)</b>
22		III. WATER TREATMENT PLANT					
23	331	Structures and improvements	(20,975)	(1,607)			(22,582)
24	332	Water treatment equipment	(78,392)	(110,410)			(188,802)
25		<b>Total Water Treatment Plant</b>	<b>(99,367)</b>	<b>(112,017)</b>	<b>0</b>	<b>0</b>	<b>(211,384)</b>
26		IV. TRANS AND DIST. PLANT					
27	341	Structures and improvements	(48,926)	(336)			(49,262)
28	342	Reservoirs and tanks	(1,604,028)	(75,040)			(1,679,068)
29	343	Transmission and distribution mains	(5,936,317)	(419,507)	30,213	9,934	(6,315,677)
30	344	Fire mains	0				0
31	345	Services	(2,266,780)	(237,670)	10,548	(417)	(2,494,319)
32	346	Meters	(746,707)	(130,169)	4,109	(3,125)	(875,892)
33	347	Meter Installations	0				0
34	348	Hydrants	(752,196)	(53,712)	1,592		(804,316)
35	349	Other transmission and distribution plant	(33,587)	(2,439)			(36,026)
36		<b>Total Transmission &amp; Distribution Plant</b>	<b>(11,388,541)</b>	<b>(918,873)</b>	<b>46,462</b>	<b>6,392</b>	<b>(12,254,560)</b>
37		V. GENERAL PLANT					
38	371	Structures and improvements	(135,714)	(3,788)			(139,502)
39	372	Office furniture and equipment	(191,128)	(11,351)			(202,479)
40	373	Transportation equipment	(252,126)	(5,922)			(258,048)
41	374	Stores equipment	0				0
42	375	Laboratory equipment	(1,519)				(1,519)
43	376	Communication equipment	(32,129)	(666)			(32,795)
44	377	Power operated equipment	(78,084)	(12,371)			(90,455)
45	378	Tools, shop and garage equipment	(54,317)	(3,342)			(57,659)
46	379	Other general plant	0				0
47	390	Other tangible property	(35,052)	(40)			(35,092)
48	391	Water plant purchased	(49,065)	(6,338)			(55,403)
49		<b>Total General Plant</b>	<b>(829,134)</b>	<b>(43,818)</b>	<b>0</b>	<b>0</b>	<b>(872,952)</b>
50		<b>TOTAL</b>	<b>(14,842,010)</b>	<b>(1,280,660)</b>	<b>112,382</b>	<b>6,392</b>	<b>(16,003,896)</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	14,842,010	165,898	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	1,211,245	46,829		
4	(b) Charged to Account No. 265	47,114			
5	(c) Charged to clearing accounts	22,301			
6	(d) Salvage recovered	3,542			
7	(e) All other credits				
8	<b>Total Credits</b>	<b>1,284,202</b>	<b>46,829</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	112,382			
11	(b) Cost of removal	9,934			
12	(c) All other debits				
13	<b>Total Debits</b>	<b>122,316</b>			
14	<b>Balance in Reserves at Year End</b>	<b>16,003,896</b>	<b>212,727</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.				

**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	12,762,676	12,239,766	522,910
25	601.2	Industrial sales	1,061	993	68
26	601.3	Sales to public authorities	830,578	772,293	58,285
27		<b>Sub-total</b>	<b>13,594,315</b>	<b>13,013,052</b>	<b>581,263</b>
28	602	Unmetered sales to general customers			
29	602.1	Commerical sales	47	154	(107)
30	602.2	Industrial sales			
31	602.3	Sales to public authorities			
32		<b>Sub-total</b>	<b>47</b>	<b>154</b>	<b>(107)</b>
33	603	Sales to irrigation customers			
34	603.1	Metered sales	192,390	118,148	74,242
35	603.2	Unmetered sales			
36		<b>Sub-total</b>	<b>192,390</b>	<b>118,148</b>	<b>74,242</b>
37	604	Private fire protection service	68,011	67,533	478
38	605	Public fire protection service			
39	606	Sales to other water utilities for resale			
40	607	Sales to governmental agencies by contracts	42,566	79,279	(36,713)
41	608	Interdepartmental sales			
42	609	Other sales or service	6,040	4,564	1,476
43		<b>Sub-total</b>	<b>116,617</b>	<b>151,376</b>	<b>(34,759)</b>
44		<b>Total Water Service Revenue</b>	<b>13,903,369</b>	<b>13,282,730</b>	<b>620,639</b>
45					
46		<b>II. OTHER WATER REVENUES</b>			
47	611	Miscellaneous service revenue	6,468	6,957	(489)
48	612	Rent from water property			0
49	613	Interdepartmental rents			
50	614	Other water revenues	64,910	(39,760)	104,670
51		<b>Total Other Water Revenues</b>	<b>71,378</b>	<b>(32,803)</b>	<b>104,181</b>
52	501	<b>Total Operating Revenues</b>	<b>13,974,747</b>	<b>13,249,927</b>	<b>724,820</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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		Operation						
3	701	Operation supervision and engineering	A	B		137,722	312,118	(174,396)
4		Supply cost balancing account						
5	702	Operation labor and expenses	A	B		684	104	580
6	703	Miscellaneous expenses	A			15,320	5,627	9,693
7	704	Purchased water and assessments	A	B	C	6,835,283	6,007,252	828,031
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			4,106	16,384	(12,278)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lakes, river and other intakes	A			1,991	2,341	(350)
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			223	5282	(5,059)
17	712	Maintenance of supply mains	A			6,634	8,368	(1,734)
18	713	Maintenance of other source of supply plant	A	B				
19		<b>Total Source of Supply Expense</b>				<b>7,001,963</b>	<b>6,357,476</b>	<b>644,487</b>
20		<b>II. PUMPING EXPENSES</b>						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,265	2,836	(1,571)
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		80,950	81,760	(810)
28	725	Miscellaneous expenses	A			19,232	17,265	1,967
29	726	Fuel or power purchased for pumping	A	B	C	392,210	467,480	(75,270)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		833	762	71
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		580	2,295	(1,715)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		68,244	71,207	(2,963)
36	733	Maintenance of other pumping plant	A	B				
37		<b>Total Pumping Expenses</b>				<b>563,314</b>	<b>643,605</b>	<b>(80,291)</b>
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		Operation						
40	741	Operation supervision and engineering	A	B		2,405	3,016	(611)
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			96,647	62,699	33,948
43	743	Miscellaneous expenses	A	B				
44	744	Chemical and filtering materials	A	B		7,965	14,371	(6,406)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		961	912	49
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		128	0	128
49	748	Maintenance of water treatment equipment	A	B		5,142	4,460	682
50		<b>Total Water Treatment Expenses</b>				<b>113,248</b>	<b>85,458</b>	<b>27,790</b>
51		<b>IV. TRANS. AND DISTRIB. EXPENSES</b>						
52		Operation						
53	751	Operation supervision and engineering	A	B		16,682	25,458	(8,776)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			7,494	6,340	1,154
56	752	Operation labor expenses		B				
57	753	Transmission and distribution line expenses	A			4,616	29,652	(25,036)
58	754	Meter expenses	A			23,401	23,094	307
59	755	Customer installations expenses	A			25,147	24,138	1,009
60	756	Miscellaneous expenses	A			48,891	41,661	7,230

## 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		2,831	(23)	2,854
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		1,075	460	615
6	761	Maintenance of trans. and distribution mains	A			346,946	130,278	216,668
7	761	Maintenance of mains		B				
8	762	Maintenance of fire mains	A					
9	763	Maintenance of services	A			89,284	74,242	15,042
10	763	Maintenance of other trans. and distribution plants		B				
11	764	Maintenance of meters	A			54,422	47,398	7,024
12	765	Maintenance of hydrants	A			12,403	15,222	(2,819)
13	766	Maintenance of miscellaneous plant	A					
14		<b>Total Transmission &amp; Distribution Expenses</b>				<b>633,192</b>	<b>417,920</b>	<b>215,272</b>
15		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
16	790	Customer Accounts Transferred				200,163	194,547	5,616
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	105,372	98,305	7,067
19	772	Meter reading expenses	A	B		105,783	108,796	(3,013)
20	773	Customer records and collection expenses	A			38,250	32,338	5,912
21	773	Customer records and accounts expenses		B				
22	774	Miscellaneous customer accounts expenses	A					
23	775	Uncollectible accounts	A	B	C	(1,152)	22,469	(23,621)
24		<b>Total Customer Account Expenses</b>				<b>448,416</b>	<b>456,455</b>	<b>(8,039)</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			5,563	887	4,676
30	783	Advertising expenses	A			509	702	(193)
31	784	Miscellaneous sales expenses	A			0	0	
32	785	Merchandising, jobbing and contract work	A					
33		<b>Total Sales Expenses</b>				<b>6,072</b>	<b>1,589</b>	<b>4,483</b>
34		<b>VII. ADMIN. &amp; GENERAL EXPENSES</b>						
35	790	Allocation of A&G expenses				1,762,738	1,491,535	271,203
36	791	Administrative and general salaries	A	B	C	23,739	38,110	(14,371)
37	792	Office supplies and other expenses	A	B	C	37,105	39,541	(2,436)
38	793	Property insurance	A					
39	793	Property insurance, injuries and damages		B	C			
40	794	Injuries and damages	A			170	223	(53)
41	795	Employees pension and benefits	A	B	C	24,599	14,386	10,213
42	796	Business meals and training	A	B	C	14,444	20,394	(5,950)
43	797	Regulatory commission expenses	A	B	C	70,697	0	70,697
44	798	Outside services employed	A			6,447	2,436	4,011
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C			
47	799	Miscellaneous general expenses	A			2,354	2,624	(270)
48		Maintenance						
49	805	Maintenance general plant	A	B	C	28,718	8,404	20,314
50		<b>Total Administrative &amp; General Expenses</b>				<b>1,971,011</b>	<b>1,617,653</b>	<b>353,358</b>
51		<b>IIIV. MISCELLANEOUS</b>						
52	811	Rents	A	B	C	0	31	(31)
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>31</b>	<b>(31)</b>
56		<b>Total Administrative &amp; General Expenses</b>				<b>1,971,011</b>	<b>1,617,684</b>	<b>353,327</b>
57		<b>Total Operating Expenses</b>				<b>10,737,216</b>	<b>9,580,187</b>	<b>1,157,029</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	407,354	407,354			
2	State Income Tax	130,818	130,818			
3	State Unemployment Insurance Tax	1,561	1,561			
4	Local Franchise Fees	122,467	122,467			
5	Federal Unemployment Insurance Tax	564	564			
6	Federal Insurance Contribution Act	49,245	49,245			
7	Federal Income Tax	144,010	144,010			
8	Pump Taxes	(328,129)	(328,129)			
9						
10						
11						
12						
13						
14	<b>Totals</b>	<b>527,890</b>	<b>527,890</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	Golf Course Irrigation								
2		San Dimas							
3		Canyon	Dam					71505	
4									
5									
WELLS							Annual Quantities Pumped	Remarks	
Line No.	At Plant	Location	Number	Dimensions	Depth to Water	Pumping Capacity			
6									
7									
8	SEE ATTACHED SCHEDULE								
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								
24	B. Distribution reservoirs	SEE ATTACHED SCHEDULE							
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: Foothill  
CSA: San Dimas  
System: San Dimas

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)	Flow (gpm)		Design Head (ft)	Volume (MG)	Type
Artesia 3	Well 3	1919	1059	0	600	20	280	V.T.	Elec.	40	350	325			Well to Highway Resv
Baseline 3	Well 3	1920	1060	9	496	16	320	V.T.	Elec.	60	600	308			Well to Forebay or Highway Reservoir
	Forebay Booster A	1965	1060										0.040	Forebay	B. Steel
	Well 4	1910	1050	0	690	24	383	H.S.C.	Elec.	100	990	236			Pumps to Eaglecliff Zone
	Forebay Booster B	1950	1050					V.T.	Elec.	100	750	225		Forebay	B. Steel
	Well 4	1910	1050	0	690	24	383	V.T.	Elec.	75	1000	260			Pumps to Eaglecliff Zone
Baseline	Interconnection	1999		986											TYMWD water to Eaglecliff Zone
Interconnection	Booster A	1995	1060					Subm.	Elec.	50	1000	156			Pump from Wayhill Zone
Calle Linda	Booster B	1995	1060					Subm.	Elec.	50	1000	156			to Via Blanca Zone
Charter Oak	Reservoir	810						V.T.	Elec.	75	1500		1.500	Ground	Concrete
	Booster A	810						V.T.	Elec.	20	200	205			Pumps to Vinnell Zone
City	Well 1	1187	810	155	312	16	200	V.T.	Elec.	20	200	205			Pumps to Malone Forebay
	Well 4	1925	790	6	248	16	210	V.T.	Elec.	50	790	195			Pumps to Columbia Reservoir
Columbia Reservoir	Reservoir	790											0.680	Ground	Concrete
	Booster A	1961	790					V.T.	Elec.	25	340	219			Nitrate Treatment Under Construction
	Booster B	1961	790					V.T.	Elec.	40	525	233			All Boosters pump to Vinnell Zone
	Booster C	1991	790					V.T.	Elec.	100	925	335			
Columbia 6	Well 6	1929	780	2	414	16	220	V.T.	Elec.	30	550	138			Pumps to Columbia Reservoir
Columbia 7	Well 7	1930		0	316	16	210	V.T.	Elec.	30	500	150			To be abandoned
Covina	Interconnection	668		0											From Covina Irrigating Company
	Booster A	1969	668					V.T.	Elec.	100	600	215			Pumps to Covina Zone
Diversion Dam	Intake	1240		165											Diverts water from creek to Golf Course
Durward	Well 1	1935	1032	0	870	12	680	V.T.	Elec.	125	525	492			To be abandoned
Eaglecliff	Reservoir	1965	1255										1.500	Elev. Resv	W. Steel
	Booster A	1982	1255					V.T.	Elec.	25	160	410			Floats on Eaglecliff Zone
	Booster B	1982	1255					V.T.	Elec.	25	160	410			Booster A & B pump to Terrebonne Zone
Gainsborough	Booster A	1988	752					H.S.C.	Elec.	60	2200	82			Pumps from Vinnell North Zone to Vinnell South Zone
Highway	Artesia Well 2	1924	1073	421	546	24	350	V.T.	Elec.	50	400	288			Well to Highway Resv
	Highway Well 1	1910	1068	1	790	18	300	V.T.	Elec.	50	700	270	0.214	Ground	B. Steel
	Reservoir	1988	1068												Nitrate and Perchlorate Treatment Under Construction

Plant Facility Index

Region: Ill  
District: Foothill  
CSA: San Dimas  
System: San Dimas

Plant	Major Facility	Year Built	Base Elev. (AF)	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
	Booster A	1988	1068					V.T.	Elec.	40	500	220		All Boosters pump to Eaglecliff Zone		
	Booster B	1988	1068					V.T.	Elec.	40	500	220				
	Booster C	1988	1068					V.T.	Elec.	60	750	220				
	Booster D	1988	1068					V.T.	Elec.	75	1000	220				
Los Palos	Reservoir	1988	1168									1,000	Elev. Resv	W. Steel	Floats on Los Palos Zone	
Malone	Booster A	1989	1168					E.S.	Elec.	15	190	176		Booster A & B pump to Via Blanca booster Zone Well to Malone Forebay Pumps to Malone Zone		
	Booster B	1989	1168					E.S.	Elec.	40	630	185				
	Well 1 Forebay	1195	1195	545	700	16	270	V.T.	Elec.	40	350	280	0.0035		Forebay	R. Steel
Mud Springs	Booster A	1992	998					E.S.	Elec.	100	585	215	0.040	Forebay	B. Steel	Pumps to Malone Zone
PM-7	Booster A	998	998					H.S.C.	Elec.	40	600	146		All Boosters pump to Wayhill Zone		
	Booster B	998	998					H.S.C.	Elec.	25						
	Booster C	998	998					H.S.C.	Elec.	50	1000	150				
	Interconnection	1050	1050	5542												
	Booster A	1050	1050					Subm.	Elec.	100	1800	125			Booster A, B & C pump to Wayhill Zone	
	Booster B	1050	1050					Subm.	Elec.	75	1500	158				
PM-16	Booster C	1976	1050					Subm.	Elec.	75	1500	158		Booster D, E & F pump to Eaglecliff Zone		
	Booster D	1976	1050					Subm.	Elec.	50	700	232				
	Booster E	1991	1050					Subm.	Elec.	125	960	373				
	Booster F	1991	1050					Subm.	Elec.	125	1380	288				
Puddingstone	Interconnection	1989	865	7080										To Vinnell Zone		
Terrebonne	Reservoir	1994	1203										0.300	Elev. Resv	W. Steel	Floats on Terrebonne Zone
	Reservoir	1982	1645										0.257	Elev. Resv	W. Steel	
Via Blanca	Reservoir	1984	1215										0.500	Elev. Resv	W. Steel	Floats on Via Blanca Zone
	Booster A	1987	1215					E.S.	Elec.	7.5	160	120		All Boosters pump to Via Blanca Booster Zone		
	Booster B	1987	1215					E.S.	Elec.	7.5	160	120				
Booster C	1987	1215					H.S.C.	Elec.	75	2000	110					
Via Verde	Pressure Tank	1215	1215										0.0025	Pressure	Steel	Booster A & B pump to Los Palos Zone
	Booster A	1965	800					V.T.	Elec.	100	900	346				
Vinnell	Booster B	1965	800					V.T.	Elec.	100	900	346		Floats on Vinnell south Zone		
	Reservoir	973	973										3.100		Elev. Resv	Concrete
Walnut Booster	Booster A	1978	997					V.T.	Elec.	50	500	260		All Boosters pump to Via Blanca Zone		
	Booster B	1980	997					V.T.	Elec.	50	500	260				
	Booster C	1988	997					V.T.	Elec.	50	500	280				
Wayhill	Booster A	1978	1020					E.S.	Elec.	20	300	165		Booster A & B pump to Puddingstone Reservoir		
	Booster B	1978	1020					E.S.	Elec.	20	300	165				
West Reservoir	East Reservoir	1095	1095										0.500	Elev. Resv	Concrete	Floats on Wayhill Zone
	West Reservoir	1090	1090										0.500	Elev. Resv	Concrete	

**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						36		58	
12	Ductile iron						1,202		6,771	41,509
13	Concrete									
14	Copper			37						
15	Riveted steel									
16	Standard steel		26,837		2,725		67,355	1,564	138,496	106,851
17	Screw or welded casing									
18	Cement - asbestos						36,725		129,441	168,910
19	Polyvinylchloride	7,208	119	602		380	2,929		14,683	48,407
20	Wood									
21	Plastic		38	1,070			14,604		14,401	41,275
22										
23	<b>Totals</b>	<b>7,208</b>	<b>26,994</b>	<b>1,709</b>	<b>2,725</b>	<b>380</b>	<b>122,851</b>	<b>1,564</b>	<b>303,850</b>	<b>406,952</b>

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

Line No.		10	12	14	16	17	18	20	24	36	TOTAL
24	Cast iron										94
25	Ductile iron	2,393	14,139	47	240		26				66,327
26	Concrete										0
27	Copper										37
28	Riveted steel										0
29	Standard steel	69,815	47,724	47,012	9,769	9,396	9,471	815	7,660	342	545,832
30	Screw or welded casing										0
31	Cement - asbestos	85,395	85,108	2,596	35,278		7,473	1,516	2,663		555,105
32	Polyvinylchloride	3,682	7,586	58	20						85,674
33	Wood										0
34	Plastic	1,894	10,490								83,772
35	Unclassified									(181,393)	(161,391)
36	<b>Totals</b>	<b>163,179</b>	<b>165,047</b>	<b>49,713</b>	<b>45,307</b>	<b>9,396</b>	<b>16,970</b>	<b>2,331</b>	<b>10,323</b>	<b>(181,049)</b>	<b>1,175,460</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	15,551	15,534	1	
Industrial	2	2		
Public authorities	192	192		
Irrigation	34	44		
Other	7	12		
<b>Sub-total</b>	<b>15,786</b>	<b>15,784</b>	<b>1</b>	<b>0</b>
Private fire connections			140	141
Public fire hydrants				
<b>Total</b>	<b>15,786</b>	<b>15,784</b>	<b>141</b>	<b>141</b>

**SCHEDULE D - 6**  
Number of Meters and Services on Pipe  
Systems at End of Year

Size	Meters	Services	
5/8 x 3/4 - in.	6,603	6,602	
3/4 - in.	4,320	4,320	
1 - in.	4,275	4,275	
1 1/2 - in.	154	154	
2 - in.	587	582	
3 - in.	215	174	
4 - in.	32	17	
6 - in.	14	7	
8 - in.	10	5	
10 - in.			
12 - in.			
Unclassified			
<b>Total</b>	<b>16,210</b>	<b>16,136</b>	

**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 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
	January	February	March	April	May	June	July		
Commercial	312,479	308,183	180,359	396,875	505,846	560,822		2,264,564	
Industrial	29	6	9	2	1	72		119	
Public Authorities	19,384	16,579	12,782	24,562	36,768	45,839		155,914	
Irrigation	2,802	3,278	1,696	4,640	7,711	12,637		32,764	
Other	6,975	4,346	2,814	8,535	12,765			35,435	
<b>Totals</b>	<b>341,669</b>	<b>332,392</b>	<b>197,660</b>	<b>434,614</b>	<b>563,091</b>	<b>619,370</b>		<b>2,488,796</b>	

Classification of Service	During Current Year							Subtotal	Total	Total
	July	August	September	October	November	December	January			
Commercial	572,230	636,600	638,273	531,467	296,878	298,140		2,973,588	5,238,152	5,234,972
Industrial	39	2	9	20		4		74	193	201
Public Authorities	45,292	48,638	56,386	46,965	19,464	20,817		237,562	393,476	376,206
Irrigation	12,200	13,463	14,280	12,852	6,346	3,809		62,950	95,714	57,152
Other	41,199		16	9				41,224	76,659	129,433
<b>Totals</b>	<b>670,960</b>	<b>698,703</b>	<b>708,964</b>	<b>591,313</b>	<b>322,688</b>	<b>322,770</b>		<b>3,315,398</b>	<b>5,804,194</b>	<b>5,797,964</b>

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 63,700

**End of Year Balance in Selected Accounts**

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

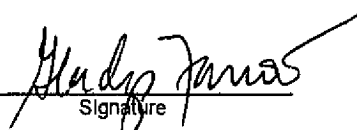
131	Materials and supplies on hand	\$	<u>152,380</u>
100.3	Construction work in progress	\$	<u>1,221,977</u>
241	Advances for construction	\$	<u>5,467,495</u>
285	Contribution in aid of construction	\$	<u>2,371,864</u>

Name of District Manager: Alice F Shiozawa

Address: 121 exchange Place; San Dimas, CA 91773

Telephone: 909/599-7077

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

  
Signature  
Controller  
Title  
3/4/05  
Date