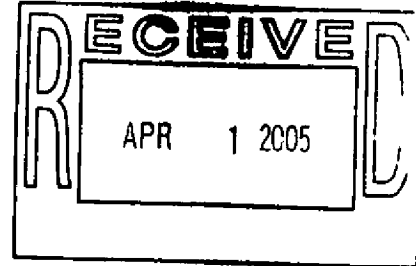


47

Received .....

Examined .....

CLASS A  
WATER UTILITIES



U# \_\_\_\_\_

2004  
ANNUAL REPORT  
OF

SUBURBAN WATER SYSTEMS

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

1211 E. CENTER COURT DRIVE

COVINA, CA 91724-3603

(OFFICIAL MAILING ADDRESS)

ZIP

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)

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
ATTN: KENNETH LOUIE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

# **INSTRUCTIONS**

## **FOR PREPARATION OF**

### **SELECTED FINANCIAL DATA SHEET**

#### **FOR CLASS A, B, C AND D, WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
Year 2004

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

PERSON RESPONSIBLE FOR THIS REPORT JOHN BRETTL

(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	978,457	978,457	978,457
2 Land and Land Rights	852,828	856,568	854,698
3 Depreciable Plant	115,425,973	128,183,564	121,804,769
4 Gross Plant in Service	117,257,258	130,018,589	123,637,924
5 Less: Accumulated Depreciation	(41,453,670)	(43,099,899)	(42,276,785)
6 Net Water Plant in Service	75,803,588	86,918,690	81,361,139
7 Water Plant Held for Future Use	0	18,379	9,190
8 Construction Work in Progress	11,431,229	6,249,718	8,840,474
9 Materials and Supplies	417,400	391,106	404,253
10 Less: Advances for Construction	(5,592,162)	(5,511,064)	(5,551,613)
11 Less: Contributions in Aid of Construction	(8,070,258)	(12,509,590)	(10,289,924)
12 Less: Accum. Deferred Income Taxes and Investment Tax Credits	(10,438,065)	(11,949,098)	(11,193,582)
13 Net Plant Investment	<u>63,551,732</u>	<u>63,608,141</u>	<u>63,579,937</u>
<b>CAPITALIZATION</b>			
14 Common Stock	745,380	745,380	745,380
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,008,394	5,008,394	5,008,394
17 Retained Earnings	30,851,601	33,948,677	32,400,139
18 Common Stock and Equity (Lines 14 through 17)	36,605,375	39,702,451	38,153,913
19 Preferred Stock	3,982,267	3,982,267	3,982,267
20 Long-Term Debt	19,300,000	31,000,000	25,150,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>59,887,642</u>	<u>74,684,718</u>	<u>67,286,180</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Adjusted to Exclude Non-Regulated Activity

Year 2004

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

PERSON RESPONSIBLE FOR THIS REPORT JOHN BRETTL

(Prepared from information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>978,457</u>	<u>978,457</u>	<u>978,457</u>
2 Land and Land Rights	<u>852,828</u>	<u>856,568</u>	<u>854,698</u>
3 Depreciable Plant	<u>115,425,973</u>	<u>128,183,564</u>	<u>121,804,769</u>
4 Gross Plant in Service	<u>117,257,258</u>	<u>130,018,589</u>	<u>123,637,924</u>
5 Less: Accumulated Depreciation	<u>(41,453,670)</u>	<u>(43,099,899)</u>	<u>(42,276,785)</u>
6 Net Water Plant in Service	<u>75,803,588</u>	<u>86,918,690</u>	<u>81,361,139</u>
7 Water Plant Held for Future Use	<u>0</u>	<u>18,379</u>	<u>9,190</u>
8 Construction Work in Progress	<u>11,431,229</u>	<u>6,249,718</u>	<u>8,840,474</u>
9 Materials and Supplies	<u>417,400</u>	<u>391,106</u>	<u>404,253</u>
10 Less: Advances for Construction	<u>(5,592,162)</u>	<u>(5,511,064)</u>	<u>(5,551,613)</u>
11 Less: Contributions in Aid of Construction	<u>(8,070,258)</u>	<u>(12,509,590)</u>	<u>(10,289,924)</u>
12 Less: Accum. Deferred Income Taxes and Investment Tax Credits	<u>(10,438,065)</u>	<u>(11,949,098)</u>	<u>(11,193,582)</u>
13 Net Plant Investment	<u>63,551,732</u>	<u>63,608,141</u>	<u>63,579,937</u>
<b>CAPITALIZATION</b>			
14 Common Stock	<u>745,380</u>	<u>745,380</u>	<u>745,380</u>
15 Proprietary Capital (Individual or Partnership)	<u>0</u>	<u>0</u>	<u>0</u>
16 Paid-in Capital	<u>5,008,394</u>	<u>5,008,394</u>	<u>5,008,394</u>
17 Retained Earnings	<u>30,851,601</u>	<u>33,948,677</u>	<u>32,400,139</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>36,605,375</u>	<u>39,702,451</u>	<u>38,153,913</u>
19 Preferred Stock	<u>3,982,267</u>	<u>3,982,267</u>	<u>3,982,267</u>
20 Long-Term Debt	<u>19,300,000</u>	<u>31,000,000</u>	<u>25,150,000</u>
21 Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>
22 Total Capitalization (Lines 18 through 21)	<u>59,887,642</u>	<u>74,684,718</u>	<u>67,286,180</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2004

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	189,423
24 Fire Protection Revenue	636,906
25 Irrigation Revenue	0
26 Metered Water Revenue	45,941,606
27 Total Operating Revenue	46,767,935
28 <u>Operating Expenses</u>	30,284,169
29 Depreciation Expense (Recorded Composite Rate <u>2.4%</u> )	2,947,580
30 Amortization and Property Losses	(288)
31 Property Taxes	696,110
32 Taxes Other Than Income Taxes	408,935
33 Total Operating Revenue Deduction Before Taxes	34,336,506
34 California Corp. Franchise Tax	984,052
35 Federal Corporate Income Tax	3,581,881
36 Total Operating Revenue Deduction After Taxes	38,902,439
37 Net Operating Income (Loss) - California Water Operations	7,865,496
38 Other Operating and Nonoper. Income and (Exp.) - Net (Exclude Interest Expense)	324,225
39 Income Available for Fixed Charges	8,189,721
40 Interest Expenses	1,098,545
41 Net Income (Loss) Before Dividends	7,091,176
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	6,922,384

**OTHER DATA**

44 Refunds of Advances for Construction	200,536
45 Total Payroll Charged to Operating Expenses	5,146,975
46 Purchased Water (Acct. No 704)	13,823,997
47 Power (Acct. No. 726)	1,852,696
<b>48 Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	2,197,480
b. Pre-TRA 1986 Advances for Construction	599,784
c. Post TRA 1986 Contributions in Aid of Construction	10,312,110
d. Post TRA 1986 Advances for Construction	4,911,280

Active Service Connections (Exc. Fire Protect.) 600

	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	74,757	74,791	74,774
50 Flat Rate Service Connections	0	0	0
51 Total Active Service Connections	74,757	74,791	74,774

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
Adjusted to Exclude Non-Regulated Activity  
2004

NAME OF UTILITY SUBURBAN WATER SYSTEMS                      PHONE (626) 543-2500

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	152,902
24 Fire Protection Revenue	636,906
25 Irrigation Revenue	0
26 Metered Water Revenue	45,941,606
27 Total Operating Revenue	46,731,414
28 <u>Operating Expenses</u>	30,284,169
29 Depreciation Expense (Recorded Composite Rate 2.4 %)	2,947,580
30 Amortization and Property Losses	(288)
31 Property Taxes	696,110
32 Taxes Other Than Income Taxes	408,935
33 Total Operating Revenue Deduction Before Taxes	34,336,506
34 California Corp. Franchise Tax	984,052
35 Federal Corporate Income Tax	3,581,881
36 Total Operating Revenue Deduction After Taxes	38,902,439
37 Net Operating Income (Loss) - California Water Operations	7,828,975
38 Other Operating and Nonoper. Income and (Exp.) - Net (Exclude Interest Expense)	37,912
39 Income Available for Fixed Charges	7,866,887
40 Interest Expenses	1,098,545
41 Net Income (Loss) Before Dividends	6,768,342
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	6,599,550

**OTHER DATA**

44 Refunds of Advances for Construction	200,536
45 Total Payroll Charged to Operating Expenses	5,146,975
46 Purchased Water (Acct. No 704)	13,823,997
47 Power (Acct. No. 726)	1,852,696
<b>48 Class A Water Companies Only:</b>	
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c. Post TRA 1986 Contributions in Aid of Construction	10,312,110
d. Post TRA 1986 Advances for Construction	4,911,280

<u>Active Service Connections</u> (Exc. Fire Protect.) 600	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	74,757	74,791	74,774
50 Flat Rate Service Connections	0	0	0
51 Total Active Service Connections	74,757	74,791	74,774

**Notes to Adjusted Selected Financial Data**

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

- 1 Line 23 Unmetered Water Revenue, Account #61410, \$36,521 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 2 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52600, -\$11,292 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 3 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52610, \$144,599 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 4 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52640, \$133,995 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 5 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52650, \$19,011 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)

6  
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**GENERAL INFORMATION**

- 1 Name under which utility is doing business: SUBURBAN WATER SYSTEMS
- 2 Official mailing address: 1211 E. CENTER COURT DRIVE  
COVINA, CALIFORNIA ZIP 91724-3603
- 3 Name and title of person to whom correspondence should be addressed:  
JOHN A. BRETTL, VICE PRESIDENT-FINANCE & C.F.O. Telephone: (626) 543-2500
- 4 Address where accounting records are maintained: 1211 E. CENTER COURT DRIVE  
COVINA, CALIFORNIA 91724-3603
- 5 Service Area: (Refer to district reports if applicable): IN OR NEAR WEST COVINA, COVINA, WHITTIER, LA PUENTE, VALINDA, GLENDORA, LA MIRADA, HACIENDA HGHTS, INDUSTRY, LA HABRA & PORTIONS OF LOS ANGELES AND ORANGE COUNTIES.
- 6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
 Name: DANIEL N. EVANS, CHIEF ADMINISTRATIVE OFFICER  
 Address: 1211 E. CENTER COURT DRIVE Telephone: (626) 543-2500  
COVINA, CALIFORNIA 91724-3603

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>SUBURBAN WATER SYSTEMS</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: <u>APRIL 15, 1907</u>

Principal Officers:

(Name) <u>MICHAEL O. QUINN</u>	(Title) <u>PRESIDENT</u>
(Name) <u>DANIEL N. EVANS</u>	(Title) <u>CHIEF ADMINISTRATIVE OFFICER</u>
(Name) <u>JOHN A. BRETTL</u>	(Title) <u>V.P.- FIN. &amp; C.F.O.</u>
(Name) <u>PAUL S. CARVER</u>	(Title) <u>V.P.-ENGINEERING</u>
(Name) <u>MICHAEL DE GHETTO</u>	(Title) <u>V.P.-REGIONAL</u>
(Name) <u>DONALD F. KING</u>	(Title) <u>V.P.-REGIONAL</u>

8 Names of associated companies: SOUTHWEST WATER COMPANY  
WATER SUPPLIERS MOBILE COMMUNICATIONS

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each aquisition:  
NONE Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_

10 Use the space below for supplementary information or explanations concerning this report:  
 \_\_\_\_\_  
 \_\_\_\_\_  
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**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Assets and Other Debits**

Line No.	Acct	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	8	136,286,686	128,688,487
3	107	Utility plant adjustments			
4		Total utility plant		136,286,686	128,688,487
5	250	Reserve for depreciation of utility plant	12	(43,017,954)	(41,371,437)
6	251	Reserve for amortization of limited term utility investments	12	(91,889)	(90,821)
7	252	Reserve for amortization of utility plant acquisition adjustment	12	9,944	8,588
8		Total utility plant reserves		(43,099,899)	(41,453,670)
9		Total utility plant less reserves		93,186,787	87,234,817
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	10	144,107	513,777
13	253	Reserve for depreciation and amortization of other property	12	(39,908)	(401,776)
14		Other physical property less reserve		104,199	112,001
15	111	Investments in associated companies	14		
16	112	Other investments	14		
17	113	Sinking funds	15		
18	114	Miscellaneous special funds	15		
19		Total investments and fund accounts		104,199	112,001
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		0	0
23	121	Special deposits	16		
24	122	Working funds		1,188	4,242
25	123	Temporary cash investments		49,236	50,165
26	124	Notes receivable	16		
27	125	Accounts receivable		4,659,120	4,956,564
28	126	Receivables from associated companies	17	13,693,945	4,205,625
29	131	Materials and supplies		391,106	417,400
30	132	Prepayments	17	1,718,058	375,394
31	133	Other current and accrued assets	17		
32		Total current and accrued assets		20,512,653	10,009,390
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	18	992,715	396,667
36	141	Extraordinary property losses	19		
37	142	Preliminary survey and investigation charges		65,929	85,813
38	143	Clearing accounts			
39	145	Other work in progress		22,086	14,165
40	146	Other deferred debits	19	2,322,603	2,104,952
41		Total deferred debits		3,403,333	2,601,597
42		Total assets and other debits		117,206,972	99,957,805
43					

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
2	200	Common capital stock	20	745,380	745,380
3	201	Preferred capital stock	20	3,982,267	3,982,267
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	20	126,550	126,550
6	150	Discount on capital stock	19		
7	151	Capital stock expense	19		
8	270	Capital surplus	21	4,881,844	4,881,844
9	271	Earned surplus	21	33,948,677	30,851,601
10		Total corporate capital and surplus		43,684,718	40,587,642
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	22		
14	205	Undistributed profits of proprietorship or partnership	22		
15		Total proprietary capital			
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	23	31,000,000	19,300,000
19	211	Receivers' certificates			
20	212	Advances from associated companies	24		
21	213	Miscellaneous long-term debt	24		
22		Total long-term debt		31,000,000	19,300,000
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	25		
26	221	Notes receivable discounted			
27	222	Accounts payable		989,015	1,872,395
28	223	Payables to associated companies	25	65,476	50,416
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		208,661	197,955
33	228	Taxes accrued	26	3,854,413	3,872,406
34	229	Interest accrued		548,193	457,370
35	230	Other current and accrued liabilities	25	3,802,862	3,667,793
36		Total current and accrued liabilities		9,468,620	10,118,335
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	18		
40	241	Advances for construction	27	5,511,064	5,592,162
41	242	Other deferred credits	28	3,227,655	6,368,439
42		Total deferred credits		8,738,719	11,960,601
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	28	424,321	90,969
46	255	Insurance reserve	28		
47	256	Injuries and damages reserve	28		
48	257	Employees' provident reserve	28		
49	258	Deferred income taxes	28	11,381,004	9,830,000
50		Total reserves		11,805,325	9,920,969
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	29	12,509,590	8,070,258
54		Total liabilities and other credits		117,206,972	99,957,805

**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	30	46,767,935
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	31-33	30,284,169
6	503	Depreciation	12	2,947,580
7	504	Amortization of limited-term utility investments	12	1,068
8	505	Amortization of utility plant acquisition adjustments	12	(1,356)
9	506	Property losses chargeable to operations	34	
10	507	Taxes	34	5,670,978
11		Total operating revenue deductions		38,902,439
12		Net operating revenues		7,865,496
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		7,865,496
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	36	38,825
19	522	Revenue from lease of other physical property		12,420
20	523	Dividend revenues		
21	524	Interest revenues		
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	36	286,313
24		Total other income		337,558
25		Net income before income deductions		8,203,054
26				
27		<b>III. INCOME DEDUCTIONS</b>		
28	401	Sale/Asset-Cr.		(109,119)
29	527	Nonoperating revenue deductions - Dr.	36	8,626
30	530	Interest on long-term debt		1,123,337
31	531	Amortization of debt discount and expense	18	70,354
32	532	Amortization of premium on debt - Cr.	18	
33	533	Taxes assumed on interest		
34	534	Interest on debt to associated companies		
35	535	Other interest charges	36	9,543
36	536	Interest charged to construction - Cr.		(104,691)
37	537	Miscellaneous amortization		
38	538	Miscellaneous income deductions	36	113,828
39		Total income deductions		1,111,878
40		Net income		7,091,176
41				
42		<b>IV. DISPOSITION OF NET INCOME</b>		
43	540	Miscellaneous reservations of net income		
44				
45		Balance transferred to Earned Surplus or		
46		Proprietary Accounts scheduled on page 21		7,091,176

**SCHEDULE A-1**  
**Account 100 - Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	117,321,298	14,503,798	(1,742,467)	0	130,082,629
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	11,431,229		xxxxxxxxxxx	(5,181,511)	6,249,718
4	100 - 4	Utility plant held for future use (Sch A-1c)	0	18,379			18,379
5	100 - 5	Utility plant acquisition adjustments	(64,040)		xxxxxxxxxxx	0	(64,040)
6	100 - 6	Utility plant in process of reclassification	0				0
7		Total utility plant	128,688,487	14,522,177	(1,742,467)	(5,181,511)	136,286,686

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
8		<b>I. INTANGIBLE PLANT</b>					
9	301	Organization	24,996	0	0	0	24,996
10	302	Franchises and consents (Schedule A-1b)	8,040	0	0	0	8,040
11	303	Other intangible plant	945,421	0	0	0	945,421
12		Total intangible plant	978,457	0	0	0	978,457
13							
14		<b>II. LANDED CAPITAL</b>					
15	306	Land and land rights	852,828	0	3,740	0	856,568
16							
17		<b>III. SOURCE OF SUPPLY PLANT</b>					
18	311	Structures and improvements					
19	312	Collecting and impounding reservoirs					
20	313	Lake, river and other intakes					
21	314	Springs and tunnels					
22	315	Wells	2,871,556	2,257,705	0	0	5,129,261
23	316	Supply mains	6,430,939	0	0	0	6,430,939
24	317	Other source of supply plant	329,824	0	0	0	329,824
25		Total source of supply plant	9,632,319	2,257,705	0	0	11,890,024
26							
27		<b>IV. PUMPING PLANT</b>					
28	321	Structures and improvements	1,795,356	679,023	(84,035)	0	2,390,344
29	322	Boiler plant equipment	0	0	0	0	0
30	323	Other power production equipment	0	0	0	0	0
31	324	Pumping equipment	8,177,913	976,288	(247,052)	0	8,907,149
32	325	Other pumping plant	67,721	0	(33,856)	0	33,865
33		Total pumping plant	10,040,990	1,655,311	(364,943)	0	11,331,358
34							
35		<b>V. WATER TREATMENT PLANT</b>					
36	331	Structures and improvements	27,001	163,714	0	0	190,715
37	332	Water treatment equipment	3,096,691	2,475	(33,062)		3,066,104
38		Total water treatment plant	3,123,692	166,189	(33,062)	0	3,256,819

**Schedule A-1a**  
**Account 100.1 - Utility Plant in Service - Concluded**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	207,387				207,387
3	342	Reservoirs and tanks	9,509,302	2,834,253	(103,955)		12,239,600
4	343	Transmission and distribution mains	53,791,812	5,581,360	(11,288)		59,361,884
5	344	Fire mains					0
6	345	Services	13,273,206	800,742	(66,309)		14,007,639
7	346	Meters	3,929,855	222,799	(659,521)		3,493,133
8	347	Meter installations					0
9	348	Hydrants	5,119,676	224,748	(5,614)		5,338,810
10	349	Other transmission and distribution plant					0
11		Total transmission and distribution plant	85,831,238	9,663,902	(846,687)	0	94,648,453
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	1,673,891	41,410	(49,220)		1,666,081
15	372	Office furniture and equipment	1,926,037	183,060	(232,492)		1,876,605
16	373	Transportation equipment	20,964				20,964
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	2,090,768	348,412	(210,080)		2,229,100
20	377	Power operated equipment	76,800	0			76,800
21	378	Tools, shop and garage equipment	214,412	19,387	(9,723)		224,076
22	379	Other general plant	0	0			0
23	381	GIS Mapping Facilities	858,902	168,422			1,027,324
24		Total general plant	6,861,774	760,691	(501,515)	0	7,120,950
25							
26		<b>VIII. UNDISTRIBUTED ITEMS</b>					
27	390	Other tangible property	0				0
28	391	Utility plant purchased	0				0
29	392	Utility plant sold	0				0
30		Total undistributed items	0	0	0	0	0
31		Total utility plant in service	117,321,298	14,503,798	(1,742,467)	0	130,082,629

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at Which Carried in Account 1 (e)	
31	City of Whittier	09/20/30	40	09/20/30	5,621	
32	City of Industry	09/27/60	50	09/27/60	251	
33	City of La Puente		50		478	
34	City of Los Angeles	11/28/80	25	11/28/80	1,690	
35		Total			xxxxxxxxxxxxxxxxxxxxxxxxxxxx	8,040

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c**  
**Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Design of Glendora Transmission Main	10/03	2010	18,379
2				
3				
4				
5				
6				
7				
8				
9	Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		18,379

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
10	Land, Structures, Fences, Landscaping, etc.	117,507
11	Other	26,600
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	144,107

**SCHEDULE A-1d  
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	100-1	Plant in Service	8	130,082,629	117,321,298
5	100-3	Construction Work in Progress	8	6,249,718	11,431,229
6		General Office Prorate		-	
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>136,332,347</b>	<b>128,752,527</b>
8					
9		Less Accumulated Depreciation			
10	250	Plant in Service	12	43,017,954	41,371,437
11		General Office Prorate		-	-
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>43,017,954</b>	<b>41,371,437</b>
13					
14		Less Other Reserves			
15	258	Deferred Income Taxes	28	11,381,004	9,830,000
16	242	Deferred Investment Tax Credit	28	568,094	608,065
17		Other Reserves		-	-
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>11,949,098</b>	<b>10,438,065</b>
19					
20		Less Adjustments			
21	265	Contributions in Aid of Construction	29	12,509,590	8,070,258
22	241	Advances for Construction	27	5,511,064	5,592,162
23		Other		-	-
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>18,020,654</b>	<b>13,662,420</b>
25					
26	131	Add Materials and Supplies	5	391,106	417,400
27					
28		Add Working Cash (From Schedule A-1d(2))	11a	6,069,857	5,732,273
29					
30		<b>TOTAL RATE BASE</b>		<b>69,805,604</b>	<b>69,430,278</b>
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28</b>			
32					
33					
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54					



**SCHEDULE A-1d (2)**  
**RATE BASE**  
**Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoil.	33	29,876,390	28,285,427
5	726	2. Purchased Power & Commodity for Resale*	3	1,852,696	1,926,292
6		3. Meter Revenues: Bimonthly Billing		6,070,816	6,276,997
7		4. Other Revenues: Flat Rate Monthly Billing		-	-
8		5. Total Revenues (3 + 4)		6,070,816	6,276,997
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)		-	-
10		7. $5/24 \times$ Line 1 $\times$ (100% - Line 6)		6,224,248	5,892,797
11		8. $1/24 \times$ Line 1 $\times$ Line 6		-	-
12		9. $1/12 \times$ Line 2		154,391	160,524
13		10. Operational Cash Requirement (7 + 8 - 9)		6,069,857	5,732,273
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
17					
18					
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**SCHEDULE A-3**  
**Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	41,371,437	90,821	(8,588)	401,776
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 (1)	2,947,580	1,068	(1,356)	
4	(b) Charged to Account 266	451,117			
5	(c) Charged to clearing accounts	750			
6	(d) Salvage recovered				
7	(e) All other credits (2)	992			
8	Total credits	3,400,439	1,068	(1,356)	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,747,197			361,868
11	(b) Cost of removal	6,725			
12	(c) All other debits (3)	0			
13	Total debits	1,753,922	0	0	361,868
14	Balance in reserve at end of year	43,017,954	91,889	(9,944)	39,908
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2.4%				
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	Adjust general ledger balance to sub ledger balance				
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29	NONE				
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )			
37	(b) Liberalized	( )			
38	(1) Double declining balance	( )			
39	(2) ACRS	( )			
40	(3) MACRS	( )			
41	(4) Other	( )			
42	(c) Both straight line and liberalized	(X)			DDB with change-over to Straight-line (pre 1982 assets)
43					ACRS (1982 - 1986 assets)
44					Macrs (1987 - Present)

**SCHEDULE A-3a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	0	0	0	0	0
3	312	Collecting and impounding reservoirs	0	0	0	0	0
4	313	Lake, river and other intakes	0	0	0	0	0
5	314	Springs and tunnels	0	0	0	0	0
6	315	Wells	514,303	169,936	0	(1,440)	682,799
7	316	Supply mains	1,285,407	134,534	0	0	1,419,941
8	317	Other source of supply plant	346,250	808	0	0	347,058
9		Total source of supply plant	2,145,960	305,278	0	(1,440)	2,449,798
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	310,455	74,066	(84,034)	0	300,487
13	322	Boiler plant equipment	0	0	0	0	0
14	323	Other power production equipment	0	0	0	0	0
15	324	Pumping equipment	3,048,518	383,902	(247,053)	0	3,185,367
16	325	Other pumping plant	28,400	961	(33,856)	0	(4,495)
17		Total pumping plant	3,387,373	458,929	(364,943)	0	3,481,359
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	3,113	1,889	0	0	5,002
21	332	Water treatment equipment	614,678	164,578	(33,062)	0	746,194
22		Total water treatment plant	617,791	166,467	(33,062)	0	751,196
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements	13,344	6,222	0	0	19,566
26	342	Reservoirs and tanks	2,045,256	188,564	(103,955)	0	2,129,865
27	343	Transmission and distribution mains	18,201,201	1,143,419	(11,287)	0	19,333,333
28	344	Fire mains	0	0	0	0	0
29	345	Services	7,117,912	414,532	(74,628)	(18)	7,457,798
30	346	Meters	1,489,247	269,492	(641,155)	1,742	1,119,326
31	347	Meter installation	0	0	0	0	0
32	348	Hydrants	2,449,911	142,968	(16,652)	(3,083)	2,573,144
33	349	Other transmission and distribution plant	0	0	0	0	0
34		Total trans. and distribution plant	31,316,871	2,165,197	(847,677)	(1,359)	32,633,032
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	(31,877)	36,863	(49,220)	(2,184)	(46,418)
38	372	Office furniture and equipment	2,089,045	27,323	(232,492)	0	1,883,876
39	373	Transportation equipment	25,112	0	0	0	25,112
40	374	Stores equipment	0	0	0	0	0
41	375	Laboratory equipment	0	0	0	0	0
42	376	Communication equipment	1,328,246	197,440	(210,080)	0	1,315,606
43	377	Power operated equipment	71,520	81		0	71,601
44	378	Tools, shop and garage equipment	247,722	3,394	(9,723)	0	241,393
45	379	Other general plant	(205)	0		0	(205)
46	381	GIS Mapping	173,879	37,725	0	0	211,604
46	390	Other tangible property	0	0	0	0	0
47	391	Water plant purchased	0	0	0	0	0
48		Total general plant	3,903,442	302,826	(501,515)	(2,184)	3,702,569
49		Total	41,371,437	3,398,697	(1,747,197)	(4,983)	43,017,954

**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2							
3	NONE						
4							
5							
6							
7		Totals <sup>1</sup>					

<sup>1</sup> The total should agree with the balance at the end of the year in Account 111 on page 5.

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8		
9		
10		
11		
12	NONE	
13		
14		
15		
16	Total	

**SCHEDULE A-6**  
**Account 113 - Sinking Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3						
4						
5	NONE					
6						
7						
8						
9	Totals					

**SCHEDULE A-7**  
**Account 114 - Miscellaneous Special Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
10						
11						
12						
13	NONE					
14						
15						
17						
18						
19	Totals					

**SCHEDULE A-8**  
**Account 121 - Special Deposits**

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
NONE		

**SCHEDULE A-9**  
**Account 124 - Notes Receivable**

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (f)	Interest Received During Year (g)
NONE						
<b>Totals</b>						

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
SOUTHWEST WATER COMPANY	13,693,945	5.5%	284,057	284,057
Totals	13,693,945		284,057	284,057

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Item (e)	Amount (b)
SEE ATTACHED SCHEDULE	
Totals	1,718,058

**SCHEDULE A-12**  
**Account 133 - Other Current and Accrued Assets**

Item (e)	Amount (b)
NONE	
Totals	

SUBURBAN WATER SYSTEMS  
ANALYSIS OF ACCT. 132  
A-11  
DECEMBER 31, 2004

DESCRIPTION	ACCT NO.	BALANCE 12/31/03	BALANCE 12/31/04
DIRECTORS INSURANCE	13221	0	122,018
UMBRELLA INSURANCE	13222	0	352,684
CRIME INSURANCE	13223	0	1,961
GENERAL LIABILITY INSURANCE	13224	0	209,600
WORKERS COMP INSURANCE	13225	0	296,215
BUSINESS AUTO INSURANCE	13226	0	19,130
PROPERTY INSURANCE	13227	0	78,114
TRAVEL ACCIDENT INSURANCE	13228	0	759
EMPLOYEE PRACTICES	13229	0	14,279
ARCHITECTS & ENGINEERS PROF LIAB	13230	0	15,167
COUNTY TAX HEALTH LICENSE	13231	5,423	5,641
FIDUCIARY INSURANCE	13233	0	4,477
SECURITY DEPOSIT - CENTER CRT BLD	13235	18,636	18,636
INTERCOMPANY PAYROLL	13236	0	0
INTERCOMPANY PAYROLL TAXES	13237	0	0
PROPERTY TAXES	13250	334,512	371,977
SOFTWARE MAINT. & MISC.	13260	16,823	(1,326)
SAN GABRIEL BASIN WATERMASTER (CYCLIC STORAGE)	13260	0	208,725
<b>TOTAL</b>		<b>375,394</b>	<b>1,718,058</b>



**SCHEDULE A-13**

**Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt**

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expense associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	*Debits during year (g)	Credits during year (h)	*Credits adjust during year (i)	Balance end of year (j)
				From - (d)	To - (e)					
1	Series A	0	857,038	11-18-86	12-02-04	128,556		39,281	89,275	0
2	Series B	8,000,000	384,066	02-20-92	02-20-22	232,332		12,804		219,528
3	Series C	8,000,000	126,277	10-21-96	10-20-06	35,779		12,628		23,151
4	Series D	15,000,000	755,677	10-20-04	10-20-24	0	755,677	5,641		750,036
5										
6										
7	Total	31,000,000	2,123,058	x x x x x x	x x x x x x	396,667	755,677	70,354	89,275	992,715
8										
9										
10										

\*Redeemed Series A Bond on 12/1/04. The unamortize cost \$89,275 was combined with Series D Bond cost.

**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2		NONE				
3						
4	Total			XXXXXXXXXXXX		0

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of Year (b)
5	Miscellaneous	57,101
6	FASB 109, regulatory assets	2,265,502
7		
8		
9		
10	Total	2,322,603

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.      respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
11		
12	NONE	
13	Total	0

**SCHEDULE A-17**  
**Account 151 - Capital Stock Expense**

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.      respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
14		
15	NONE	
16	Total	0

**SCHEDULE A-18**  
**Accounts 200 and 201 - Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding 1 (d)	Total Par Value 2 Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock	500,000	5	149,076.00	745,380	6.4150	3,825,308
2	Series A - Preferred (20110)	100,000	50	43,843.83	2,192,192	0.6563	115,088
3	Series B- Preferred (20120)	80,000	50	35,801.50	1,790,075	0.3750	53,704
4							
5							
6	Totals	680,000		228,721.33	4,727,647		3,994,100

1 After deduction for amount of reacquired stock held by or for the respondent.

2 If shares of stock have no par value, show value assigned to stock outstanding.

**SCHEDULE A-18a**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
7	Southwest Water Company	149,076.0	Southwest Water Company	43,843.8
8			Southwest Water Company	35,801.5
9				
10				
11				
12				
13				
14				
15	Total number of shares	149,076.0	Total number of shares	79,645.3

**SCHEDULE A-19**  
**Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance End of Year (b)
16	Common Stock	126,550
17		
18		
19		
20		
21		
22		
23		
24	Total	126,550

**SCHEDULE A-20**  
**Account 270 - Capital Surplus (For use by Corporations only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	4,881,844
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	4,881,844

**SCHEDULE A-21**  
**Account 271 - Earned Surplus (For use by Corporations only)**

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	30,851,601
13		CREDITS	
14	400	Credit balance transferred from income account	7,091,176
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	7,091,176
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	168,792
21	412	Dividend appropriations-Common stock	3,825,308
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	3,994,100
26		Balance end of year	33,948,677

**SCHEDULE A-22**

**Account 204 - Proprietary Capital  
(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	0
2	CREDITS	
3	Net income for year	NONE
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	0
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	0
14	Balance end of year	0

**SCHEDULE A-23**

**Account 205 - Undistributed Profits  
of Proprietorship or Partnership  
(The use of this account is optional)**

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	0
16	CREDITS	
17	Net income for year	NONE
18	Other credits (detail)	
19		
20	Total credits	0
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	0
28	Balance end of year	0

**SCHEDULE A-24**  
**Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	Series A	11/18/86	10/01/06	15,000,000	0	8.93%			267,454	341,126
2	Series B	02/20/92	02/20/22	8,000,000	8,000,000	9.09%			727,200	727,200
3	Series C	10/21/96	10/20/06	8,000,000	8,000,000	7.61%			608,796	608,800
4	Series D	10/20/04	10/01/24	15,000,000	15,000,000	5.64%			164,500	0
5										
6										
7										
8	Totals			46,000,000	31,000,000.00				\$1,767,950	1,677,126

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9					
10	NONE				
11					
12					
13	Totals				

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15								
16	NONE							
17								
18								
19								
20								
21	Totals							

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23	NONE				
24					
25					
26	Totals				

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3	NONE						
4							
5							
6							
7							
8							
9	Totals						

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10	Water Suppliers Mobile Communications	29,759			
11	Southwest Resource Management	29,573			
12	Southwest Water Utility Group	6,144			
13					
14	Totals	65,476			

**SCHEDULE A-30**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance End of Year (b)
15	Volume Related	2,034,532
16	Accrued Salaries	358,594
17	WIP Retention	299,248
18	Audit Fees	169,830
19	Legal Costs	50,000
20	Consulting fees	24,999
21	Unclaimed Refund Contract Payments	10,956
22	Franchise Fees Payable	574,335
23	Medical/Dental Accrual	280,061
24	Other	307
25		
26		
27		
28		
29		
30		
31	Total	3,802,862



**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See instruction 5)	BALANCE BEGINNING OF YEAR			Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Accrued (Account 228) (g)				Prepaid Taxes (Incl. In Acct. 132) (h)	
1	Taxes on real and personal property (228-1)	540,305	334,512	704,736	725,153	38,473	558,361	371,977	
2	State corporation franchise tax (228-2)	827,044		984,895	827,046		984,893		
3	State unemployment insurance tax			30,245	30,245				
4	Other state and local taxes			0	0				
5	Federal unemployment insurance tax			6,535	6,535				
6	Fed. ins. contr. act. (old age retire.)			394,111	394,111				
7	Other federal taxes (228-2)								
8	Federal income taxes (228-2)	2,492,816		2,298,902	2,492,814		2,298,904		
10	Subtotal	3,860,165	334,512	4,419,424	4,475,904	38,473	3,842,158	371,977	
11									
12	Accrued payroll tax (228-3)	12,241		12,255	12,241		12,255		
13									
14	Totals	3,872,406	334,512	4,431,679	4,488,145	38,473	3,854,413	371,977	

(1) Represents property tax liability as of 12/31/04  
(2) Cash basis vs. accrual basis difference

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXXXX	5,592,162
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	119,438
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	5,711,600
4	Charges during year	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	36,439	XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	164,097	XXXXXXXXXXXXXXXXXXXX
8	Unclaimed refund payments to State of California	0	XXXXXXXXXXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXXXXXXXXXX	200,536
10	Transfers to Acct 265, Contributions In Aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (enter detail below)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15	Subtotal-Charges during year	XXXXXXXXXXXXXXXXXXXX	200,536
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	5,511,064

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below.

Line No.	Type of Security or Other Consideration (Other than Cash)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			0
18	Preferred stock			0
19	Bonds			0
20	Other (describe)			0
21				
22				

**SCHEDULE A-33**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Revenue (CIAC)	101,654
2	Developer Deposits	3,769,472
3	Long-term AFC & Payables Unclaimed	55,114
4	Deferred ITC	568,094
5	FASB 109 Federal Reg Liability	297,084
6	FASB 109 State Reg Liability	41,219
6a	Balancing Account 2002	72,571
6b	Balancing Account 2003	358,720
6c	Balancing Account 2004	250,255
6d	Balancing Account	(3,005,878)
6e	Balancing Account Contra Pre 11/01 - SJ	258,326
6f	Balancing Account Contra Pre 11/01 - LM	461,024
	Total	3,227,655

**SCHEDULE A-34**  
**Account 254 to 258, Inclusive-Miscellaneous Reserves**

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
7	#254	90,969	Write-offs	79,041	125 & 775	412,393	424,321
8							
9	#258	9,830,000	Def. Income taxes	187,621	228 & 242	1,738,625	11,381,004
10							
11							
12	Totals	9,920,969		266,662		2,151,018	11,805,325

**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Instructions for Preparation of Schedule of Contributions in Aid Construction

1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	8,070,258	7,967,457	102,801	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
3	Contributions received during year	4,890,449	4,890,449		XXXXXX XX	XXXXXXXX XX
4	Other credits*					
5	Total credits	4,890,449	4,890,449	0	0	0
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
7	Depreciation charges for year	451,117	451,117	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
8	Nondepreciable donated property retired		XXXXXX XX		XXXXXX XX	XXXXXXXX XX
9	Other debits*		0			
10	Total debits	451,117	451,117	0	0	0
11	Balance end of year	12,509,590	12,406,789	102,801	0	0

\*Indicate nature of these items and show the accounts affected by the contra entries.

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers 601-11 Res	34,891,325	32,215,428	2,675,896
3		601.1 Commercial sales	7,678,478	6,772,988	905,490
4		601.2 Industrial sales	502,030	502,488	(458)
5		601.3 Sales to public authorities	2,818,829	2,521,901	296,928
6		Sub-total	45,890,662	42,012,805	3,877,857
7		601.4 Metered flooding	36,502	25,103	11,399
8	602	Unmetered sales to general customers	0		0
8a		602.1 Commercial sales	0		0
9		602.2 Industrial sales	0		0
10		602.3 Sales to public authorities	0		0
11		Sub-total	36,502	25,103	11,399
12	603	Sales to irrigation customers			0
13		603.1 Metered sales			0
14		603.2 Unmetered sales			0
15		Sub-total	0	0	0
16	604	Private fire protection service	636,906	571,676	65,230
17	605	Public fire protection service			0
18	606	Sales to other water utilities for resale	14,442	14,408	34
19	607	Sales to governmental agencies by contracts			0
20	608	Interdepartmental sales			0
21	609	Other sales or service			0
22		Sub-total	651,348	586,084	65,264
23		Total other water revenues	46,578,512	42,623,992	3,954,520
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	132,008	110,560	21,448
26	612	Rent from water property	7,800	9,800	(2,000)
27	613	Interdepartmental rents			0
28	614	Other water revenues	49,616	51,969	(2,353)
29		Total other water revenues	189,423	172,329	17,094
30	501	Total operating revenues	46,767,935	42,796,321	3,971,614

**SCHEDULE B-1a**  
**Operating Revenues Apportioned to Cities and Towns**

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities 1	
32	Los Angeles County	11,635,863
33	Orange County	182,395
34		
35	Operations within incorporated territory	
36	City or town of West Covina	14,119,240
37	City or town of La Puente	2,483,377
38	City or town of Glendora	949,389
39	City or town of Industry	832,469
40	City or town of Walnut	1,926,839
41	City or town of Whittier	6,028,387
42	City or town of La Mirada	8,371,460
43	City or town of Covina	130,950
44	City or town of La Habra	60,798
45	City or town of Buena Park	46,768
46	Total	46,767,935

1 Should be segregated to operating districts.

SCHEDULE B-2

2005

Account 502 - Operating Expenses - Class A,B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			0	
4	701	Operation supervision, labor and expenses			C		0	
5	702	Operation labor and expenses	A	B			0	
6	703	Miscellaneous expenses	A			989,701	689,247	300,454
7	704	Purchased water	A	B	C	13,823,997	15,093,094	(1,269,097)
7a	70401	Contributions from cooperating respondents	A	B	C	(3,291,062)	(3,983,111)	692,049
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				0
10	706	Maintenance of structures and facilities			C			0
11	707	Maintenance of structures and improvements	A	B				0
12	708	Maintenance of collect and impound reservoirs	A					0
13	708	Maintenance of source of supply facilities		B				0
14	709	Maintenance of lake, river and other intakes	A					0
15	710	Maintenance of springs and tunnels	A					0
16	711	Maintenance of wells	A			16,403	67,434	(51,031)
17	712	Maintenance of supply mains	A					0
18	713	Maintenance of other source of supply plant	A	B				0
19		Total source of supply expense				11,539,039	11,866,664	(327,625)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B				0
23	721	Operation supervision labor and expenses			C			0
24	722	Power production labor and expense	A					0
25	722	Power production labor, expenses and fuel		B				0
26	723	Fuel for power production	A					0
27	724	Pumping labor and expenses	A	B		312,744	293,999	18,745
28	725	Miscellaneous expenses	A			1,422	1,900	(478)
29	726	Fuel or power purchased for pumping	A	B	C	1,852,696	1,926,292	(73,596)
30		<b>Maintenance</b>						
31	729	Maintenance of supervision and engineering	A	B				0
32	729	Maintenance of structures and equipment			C			0
33	730	Maintenance of structures and improvements	A	B		104,022	15,458	88,564
34	731	Maintenance of power production equipment	A	B				0
35	732	Maintenance of pumping equipment	A	B		322,551	273,718	48,833
36	733	Maintenance of other pumping plant	A	B				0
37		Total pumping expenses				2,593,435	2,511,367	82,068

**SCHEDULE B-2                      2005**  
**Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
			A	B	C			
1		<b>III. WATER TREATMENT EXPENSES</b>						
2		<b>Operation</b>						
3	741	Operation supervision and engineering	A	B			0	
4	741	Operation supervision, labor and expenses					0	
5	742	Operation labor and expenses	A		248,248	287,288	(39,040)	
6	743	Miscellaneous expenses	A	B	19,884	19,884	0	
7	744	Chemicals and filtering materials	A	B	161,775	117,228	44,547	
8		<b>Maintenance</b>						
9	746	Maintenance of supervision and engineering	A	B			0	
10	746	Maintenance of structures and equipment					0	
11	747	Maintenance of structures and improvements	A	B			0	
12	748	Maintenance of water treatment equipment	A	B	23,910	51,777	(27,867)	
13		Total water treatment expenses			453,817	476,177	(22,360)	
14		<b>IV. TRANS. AND DIST. EXPENSES</b>						
15		<b>Operation</b>						
16	751	Operation supervision and engineering	A	B			0	
17	751	Operation supervision, labor and expenses					0	
18	752	Storage facilities expenses	A		106,477	114,540	(8,063)	
19	752	Operation labor and expenses		B			0	
20	753	Transmission and distribution lines expenses	A		63,047	83,851	(20,804)	
21	754	Meter expenses	A		350	2,225	(1,875)	
22	755	Customer installations expenses	A		21,608	108	21,500	
23	756	Miscellaneous expenses	A				0	
24		<b>Maintenance</b>						
25	758	Maintenance supervision and engineering	A	B			0	
26	758	Maintenance of structures and plant					0	
27	759	Maintenance of structures and improvements	A	B			0	
28	760	Maintenance of reservoirs and tanks	A	B	20,148	13,378	6,770	
29	761	Maintenance of trans. and distribution mains	A		1,293,890	839,952	453,938	
30	761	Maintenance of mains		B			0	
31	762	Maintenance of fire mains	A				0	
32	763	Maintenance of services	A		309,245	192,213	117,032	
33	763	Maintenance of other trans. and distribution plant		B			0	
34	764	Maintenance of meters	A		190,747	147,062	43,685	
35	765	Maintenance of hydrants	A		77,814	41,632	36,182	
36	766	Maintenance of miscellaneous plant	A				0	
37		Total transmission and distribution expenses			2,083,326	1,434,961	648,365	

SCHEDULE B-2

2005

Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Concluded)

Respondent should use the group of accounts applicable to its class

Line No.	Acct	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
3	771	Supervision	A	B			0	
4	771	Superv., meter read, other customer acct. expenses			C		0	
5	772	Meter reading expenses	A	B		188,304	179,886	8,418
6	773	Customer records and collection expenses	A			981,315	980,653	662
7	773	Customer records and accounts expenses		B				0
8	774	Miscellaneous customer accounts expenses	A					0
9	775	Uncollectible accounts	A	B	C	407,779	76,811	330,968
10		Total customer account expenses				1,577,398	1,237,350	340,048
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B				0
14	781	Sales expenses			C			0
15	782	Demonstrating and selling expenses	A					0
16	783	Advertising expenses	A			20,225	28,963	(8,738)
17	784	Miscellaneous sales expenses	A					0
18	785	Merchandising, jobbing and contract work	A					0
19		Total sales expenses				20,225	28,963	(8,738)
20		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
21		Operation						
22	791	Administrative and general salaries	A	B	C	2,112,068	2,373,813	(261,745)
23	792	Office supplies and other expenses	A	B	C	730,995	829,470	(98,475)
24	793	Property insurance	A			140,987	397,746	(256,759)
25	793	Property insurance, injuries and damages		B	C			0
26	794	Injuries and damages	A			1,525,914	1,100,662	425,252
27	795	Employees' pensions and benefits	A	B	C	2,018,248	1,944,790	73,458
28	796	Franchise requirements	A	B	C	602,562	556,027	46,535
29	797	Regulatory commission expenses	A	B	C	680,692	878,782	(198,090)
30	798	Outside services employed	A			368,161	293,636	74,525
31	798	Miscellaneous other general expenses		B				0
32	798	Miscellaneous other general operation expenses			C			0
33	799	Miscellaneous general expenses	A			54,229	43,046	11,183
34		<b>Maintenance</b>						
35	805	Maintenance of general plant	A	B	C	268,482	359,032	(90,550)
36		Total administrative and general expenses				8,502,338	8,777,004	(274,666)
37		<b>VIII. MISCELLANEOUS</b>						
38	811	Rents	A	B	C	230,053	196,726	33,327
39	812	Administrative expenses transferred--Cr.	A	B	C	(815,076)	(641,521)	(173,555)
40	813	Duplicate charges - Cr.	A	B	C			0
40a	901	Charges by associated companies, clearing	A			3,481,000	1,981,600	1,499,400
40b	902	Stores expense, clearing	A					0
40c	903	Transportation expense, clearing	A			601,201	477,954	123,247
40d	906	Tools and work equipment, clearing	A			17,413	14,993	2,420
41		Total miscellaneous				3,514,591	2,029,752	1,484,839
42		Total operating expenses				30,284,169	28,362,238	1,921,931



**SCHEDULE B-3**  
**Account 506 - Property Losses Chargeable to Operations**

Line No.	Description (a)	Amount
1		
2		
3	NONE	
4		
5		
6		
7		
8		

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 17.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account—) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property (Acc't 228-1)(604-507)	704,736	696,110		8,626	(SC 604-PUC 527)
10	State corp. franchise tax (PUC 50710)	984,895	984,052		843	(PUC 258)
11	State unemployment insurance tax (Source code 428)	30,245	30,245			
12	Other state and local taxes (Source code 430)	0	0			
13	Federal unemployment insurance tax (Source code 432)	6,535	6,535			
14	Federal insurance contributions act (Source code 436)	394,112	394,112			
15	Payroll taxes capitalized (Acc't 661-507)	(21,957)	(21,957)			21,957
16	Federal income tax (630-5072)	2,298,902	3,581,881		(1,282,979)	(PUC 258)
17						
18	Accrued payroll taxes (PUC 228-3)	12,255		12,255		
19						
20						
21						
22	Totals	4,431,680	5,670,978	0	(1,261,255)	21,957

**SCHEDULE B-5**

**Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from— to—

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7.....	7,091,176
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Federal income taxes	3,581,881
6		
7	State income taxes	984,052
8		
9	Taxable income not recorded on books:	
10	Income from deferral of gains on sales of properties	180,514
11		
12	Tax deductions not recorded on books:	
13	Amortization of Contributions	(94,106)
14	State tax (Priv. 1999) California	(624,576)
15	2003 Stock Options Exercised	-
16	2004 Property Taxes	(16,764)
17	Flow-through depreciation	(256,568)
18	Normalized depreciation - pre 1994	(3,903,625)
19	Repayment of advances including gross up	(86,774)
20		
21	Book income not recorded on return:	
22	Amortization of deferred revenue associated with contributions	(13,095)
23		
24	Book expenses not deducted on return	100,719
25		
26	Federal taxable income	6,742,834
27		
28	Federal tax rate (34%)	2,292,564
29	Federal tax rate based on 35%*	6,338
30	Amortization of ITC on '82-90 Assets	(39,971)
31		
32		
33	Tax per 2004 return	2,258,931
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		

\* Federal tax rate is 35% if federal taxable income is over \$10,000,000

**SCHEDULE B-6**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Baldwin Park Operable Unit reimbursement for interest	38,825		(38,825)
2				-
3				
4				
5	Totals	38,825	0	(38,825)

**SCHEDULE B-7**  
**Account 526 - Miscellaneous Nonoperating Revenue**

Line No.	Description (a)	Amount (b)
6	Misc. non-operating expenses (revenue)	(286,313)
7		
8		
9		
10		
11		
12		
13	Total	(286,313)

**SCHEDULE B-8**  
**Account 527 - Nonoperating Revenue Deductions (Dr.)**

Line No.	Description (a)	Amount (b)
14	Ad Valorem Tax Expense	(8,626)
15		
16		
17		
18	Total	(8,626)

**SCHEDULE B-9**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
19	Interest Expense on Customer Deposit Accounts	9,543
20		
21		
22	Total	9,543

**SCHEDULE B-10**  
**Account 538 - Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
23	Donations	66,872
24	Political Contributions	5,150
25	Other Expenses	41,806
26		
27	Total	113,828

**SCHEDULE C-1**  
**Engineering and Management Fees and Expenses, Etc., During Year**

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.		
Line No.			
1	1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?	
2			
3		Answer (Yes or No)	Yes
4	2	Name of each organization or person that was a party to such a contract or agreement.	
5			<i>Suburban Water Systems and Southwest Water Company</i>
6	3	Date of original contract or agreement.	July 14, 1993
7	4	Date of each supplement or agreement.	None
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	
9			
10			
11	5	Amount of compensation paid during the year for supervisor or management	\$ 3,481,000 (1)
12	6	To whom paid	<i>Southwest Water Company</i>
13	7	Nature of payment (salary, traveling expenses, See Note (1))	
14	8	Amounts paid for each class of service	See Note (2)
15			
16	9	Basis for determination of such amounts	<i>4 Factor Allocation</i>
17			
18	10	Distribution of payments:	
19	(a)	Charged to operating expenses	100%
20	(b)	Charged to capital accounts	0%
21	(c)	Charged to other accounts	0%
22		Total	100%
23	11	Distribution of charges to operating expenses by primary accounts.	
24		Number and Title of Account	
25			<i>Account 901 - Charge Associated Company</i>
26			
27			
28		Total	\$ 3,481,000
29	12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	<i>Suburban Water Systems is a wholly owned subsidiary of Southwest Water Company</i>
30			

Note (1) Represents allocation of all indirect costs which includes supervision and management.

Note (2)	Salaries & Wages	\$	1,538,000
	Legal & Audit Fees		326,000
	Facility Expense		256,000
	Sarbox 404 Expense		68,000
	Others		1,293,000
	Total	\$	<u>3,481,000</u>

**SCHEDULE C-2**  
**Compensation of Individual Proprietor or Partners**

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NONE		
4			
5			
6	Total		

**SCHEDULE C-3**  
**Employees and Their Compensation**  
(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply	1	10,497
8	Employees - Pumping	14	679,981
9	Employees - Water treatment	1	72,026
10	Employees - Transmission and distribution	21	1,035,535
11	Employees - Customer account	18	891,310
12	Employees - Sales		
13	Employees - Administrative	52	2,457,626
14	General officers	7	(1) 809,222
15	General office	45	1,648,404
16	Totals	107	5,146,975

(1) This amount excluded President's salaries which paid out of SWCUG

**SCHEDULE C-4**  
**Record of Accidents During Year**

Line No.	Date of Accident (a)	TO PERSONS				Total Number (f)	TO PROPERTY			
		Employees on Duty		Public (1)			Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17	Various	0	3	0		26	46,578	4	6267	
18										
19										
20	Totals	0	3	0	0	26	46,578	4	6267	

(1) Accidents to employees not on duty should be included in "Public" accidents.

**SCHEDULE C-5  
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	
2	
3	SEE ATTACHED SCHEDULE
4	
5	TOTAL \$5,150

**SCHEDULE C-6  
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

6	
7	
8	NONE
9	
10	
11	

**SCHEDULE C-7  
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

12	Michael O. Quinn	\$	-	\$ 120,000 *
13	Daniel N. Evans		54,000	
14	Paul S. Carver		23,693	
15	John A. Brettl		21,000	
16	Donald King		14,369	
17	Koby Y. Cohen		21,060	
18	Michael De Ghetto		16,174	
	TOTAL	\$	150,296	\$ 120,000 *

\* Bonus paid out of SWCUG

**SCHEDULE D-1**  
**Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted Into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3	----- NONE -----								
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7									
8	----- SEE ATTACHED -----								
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13	----- NONE -----								
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) <sup>2</sup>		
18	----- SEE ATTACHED -----								
19									

- \* State ditch, pipe line, reservoir, etc. with name if any.  
 1 Average depth to water surface below ground surface  
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2**  
**Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting Reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution Reservoirs			
25	Concrete	7	17,869,491 Gallons	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	23	53,630,659 Gallons	
31	Concrete			
32	Totals	30	71,500,150 Gallons	

**Suburban Water Systems  
Wells  
Schedule D-1 2004**

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M.</u>	<u>Acre Feet Pumped</u>
<i>San Jose Hills</i>				
121 W1	16"	244' PWL	2,410	3,560.12
126 W2 Rio Verde	18"	207' SWL	1,147	0.00
139 W2 La Puente CO.	26"	166' SWL	2,510	0.00
139 W4 La Puente CO.	20"	173' SWL	2,944	0.00
139 W5 La Puente CO.	18"	177' SWL	3,300	0.00
140 W3 La Grande	18"	133' SWL	1,107	0.00
140 W4 La Grande	18"	144' SWL	2,657	0.00
140 W5 La Grande	18"	172' PWL	3,255	3,691.48
142 W2	16"	221 PWL	2,955	4,548.00
147 W3 Jones	18"	246' PWL	1,380	1,853.45
<u>Total Acre Feet San Jose Hills</u>				13,653.05

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M.</u>	<u>Acre Feet Pumped</u>
<i>Whittier \ La Mirada</i>				
201 W2 Bartolo	14"	95' PWL	1,697	2,518.91
201 W4 Bartolo	16"	95' PWL	2,670	4,074.28
201 W5 Bartolo	16"	152' PWL	1,965	2,933.62
201 W6 Bartolo	24"	155' PWL	1,750	2,607.05
409 W2 Canary	20"	99' SWL	1,471	799.92
<u>Total Acre Feet Whittier \ La Mirada</u>				12,933.78
<u>Total Acre Feet Company</u>				26,586.83

**Purchased Water for Resale**

	<u>Acre feet Purchased</u>
<i>San Jose Hills</i>	
City of Azusa Light & Water Department	1,672.84
City of Covina	7.20
City of Glendora	4,148.19
Covina Irrigating Company	454.02
La Puente Valley County Water District	788.33
Rowland Water District	97.15
Upper San Gabriel Valley Municipal Water District	10,007.21
Valencia Heights Water Company	3.13
Walnut Valley Water District	<u>3,503.84</u>
<u>Total Acre Feet San Jose</u>	20,681.91

	<u>Acre feet Purchased</u>
<i>Whittier \ La Mirada</i>	
California Domestic Water Company	8,829.54
Central Basin Municipal Water District	2,920.54
City of Whittier	6.81
La Habra Heights County Water District	522.91
San Gabriel Valley Water Company	26.35
Southern California Water Company	<u>0.06</u>
<u>Total Acre Feet Whittier \ La Mirada</u>	12,306.21
<u>Total Acre Feet Company</u>	32,988.12



<u>San Jose Hills</u>	<u>Number</u>	<u>Gallons</u>
Concrete	4	5,296,819
Metal Tanks	<u>15</u>	<u>35,932,639</u>
Total	19	41,229,458

<u>Whittier / La Mirada</u>		
Concrete	3	12,572,672
Metal Tanks	<u>8</u>	<u>17,698,020</u>
Total	11	30,270,692

<u>Company Totals</u>		
Concrete	7	17,869,491
Metal Tanks	<u>23</u>	<u>53,630,659</u>
Total	30	71,500,150

**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 Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 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					----- NONE -----			
4									
5	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**  
 Capacities in Cubic Feet per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined Conduit					----- NONE -----			
9									
10	Totals								

**B. FOOTAGES 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									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel			*****SEE ATTACHED****						
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Galvanized									
21	Other (specify) Ductile Iron									
22	Totals									

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								21 TO 29	30 & OVER	
23	Cast Iron									0
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper									0
27	Riveted Steel									
28	Standard Screw			*****SEE ATTACHED****						
29	Screw or Welded Casing									
30	Cement-Asbestos									
31	Welded Steel									
32	Galvanized									0
33	Other (specify) Ductile Iron									
34	Totals									

SUBURBAN WATER SYSTEMS  
 2004 PUC REPORT SCHEDULE D-3 B.  
 TOTAL COMPANY

SIZE	1"	1 1/2"	2"	2 1/2"	3"	4"	5"	6"	8"
CAST IRON						14,272		16,972	5,786
CAST IRON (CEMENT LINED)									
CEMENT-ASBESTOS					894	508,566	337	1,141,983	1,310,691
CONCRETE									111
COPPER	59	18							
DUCTILE IRON						13		741	2,329
RIVETED STEEL									
GALVANIZED	101	690	2,015			42			
HD PE			479						
PLASTIC	546		13,973			42,512		10,186	
PVC			2,866			9,656		51,448	161,194
STEEL									
TRANSITE									
WELDED STEEL	213	278	6,188	300	582	22,189	3,028	36,090	82,949
BLUE BRUTE									
TOTALS	919	986	25,521	300	1,476	597,250	3,365	1,257,420	1,563,062

SIZE	10"	12"	14"	16"	18"	20"	21-29"	30"-OVER	TOTAL ALL SIZES
CAST IRON									37,032
CAST IRON (CEMENT LINED)									0
CEMENT-ASBESTOS	55,840	443,143	2,275	86,122	11,670	12,664	787	4,270	3,579,242
CONCRETE		2,305		3,686	24	1,819			7,945
COPPER									77
DUCTILE IRON	10	1,629		34,713	2,963	3,991	19,417	30,652	96,458
RIVETED STEEL									0
GALVANIZED									2,848
HD PE	1,111	4,443					4,315		10,348
PLASTIC									67,217
PVC	1,094	99,472		5,981		5,972			337,683
STEEL									0
TRANSITE									0
WELDED STEEL	16,516	53,084	13,611	37,450	4,903	8,715	30,073	27,919	344,088
BLUE BRUTE									0
TOTALS	74,571	604,076	15,886	167,952	19,560	33,161	54,592	62,841	4,482,938

**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 (including domestic)	74,154	73,844		
Industrial	38	38		
Public Authorities	501	472		
Irrigation	0	0		
Other (specify) Constr Wtr	56	23		
Other Util (GA)	8	7		
Govt Agcy/Resale	0	0		
Sub-total	74,757	74,384		
Private Fire Connections	627	634		
Private Fire Hydrants			59	59
<b>Total</b>	<b>75,384</b>	<b>75,018</b>	<b>59</b>	<b>59</b>

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

Size	Meters	Services
5/8 x 3/4-in	7,509	xxxxxxxxxxxxxxxxxxxx
3/4-in	51,526	
1-in	12,412	
1 1/2-in	1,510	
2-in	1,470	
3-in	213	
4-in	116	
6-in	22	
8-in	10	
Other	3	
<b>Total</b>	<b>74,791</b>	

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received. . . . .	10
2. Used, before repair . . . . .	83
3. Used, after repair . . . . .	14
4. Found fast, requiring billing adjustment . . . . .	1
<b>B. Number of Meters in Service Since Last Test:</b>	
1. Ten years or less. . . . .	51,615
2. More than 10, but less than 15 years . . . . .	229,983
3. More than 15 years . . . . .	808

SCHEDULE D-7 2004

Water Delivered to Metered Customers by Months and Years in.....(Unit chosen)1

CCF

Classification of Service	During Current Year												Total		
	Jan.	Feb.	Mar.	Apr.	May	June	Sub-Total	July	Aug.	Sept.	Oct.	Nov.		Dec.	Total
Commercial/Res	1,417,995	1,399,974	1,261,575	1,626,935	2,036,502	2,260,904	10,003,885								21,354,897
Industrial	26,693	27,359	25,349	29,747	32,469	27,461	169,078								381,468
Public Authorities	72,472	62,941	62,494	75,515	137,690	170,184	581,296								1,327,009
Irrigation	19,020	28,994	14,109	30,709	15,107	46,658	154,597								400,073
Other (specify) Const	651	792	1,701	569	1,329	(31)	5,011								9,938
Govt Agency/Resale	318	270	210	332	497	582	2,209								5,503
<b>Total</b>	<b>1,537,149</b>	<b>1,520,330</b>	<b>1,365,438</b>	<b>1,763,807</b>	<b>2,223,594</b>	<b>2,505,758</b>	<b>10,916,076</b>								<b>23,478,888</b>
Classification of Service	During Current Year												Total	Total	
Commercial/Res	2,376,224	2,442,263	2,443,439	2,077,533	1,385,818	1,338,400	12,063,677								22,067,562
Industrial	31,013	29,008	22,259	26,353	21,378	31,146	161,157								330,235
Public Authorities	203,424	198,768	213,750	148,892	74,507	48,298	887,639								1,468,935
Irrigation	34,618	57,825	36,506	54,112	47,617	14,947	245,625								400,222
Other (specify) Const	5,089	3,410	(7,579)	1,212	393	0	2,525								7,536
Govt Agency/Resale	484	601	431	540	200	290	2,546								4,755
<b>Total</b>	<b>2,650,852</b>	<b>2,731,875</b>	<b>2,708,806</b>	<b>2,308,642</b>	<b>1,529,913</b>	<b>1,433,081</b>	<b>13,363,169</b>								<b>24,279,245</b>

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miners inch-days.

Total acres irrigated N/A

Total population served 311,000



**SCHEDULE E-1**  
**Balancing & Memorandum Accounts**

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Reserve Accounts	D.02-12-055	\$2,329,020	(\$719,350)	\$316,304	\$360,554	\$0	\$0	\$2,286,528
2	2002 Reserve Accounts	D.03-06-072	(\$72,571)	\$0	\$0	\$0	\$0	\$0	(\$72,571)
3	2003 Reserve Accounts	D.03-06-072	(\$358,720)	\$0	\$0	\$0	\$0	\$0	(\$358,720)
4	2004 Reserve Accounts	D.03-06-072	\$0	\$0	(\$250,255)	\$0	\$0	\$0	(\$250,255)
5	Rate Case Expense	D.03-05-078	\$61,935	\$0	(\$30,968)	\$0	\$0	\$0	\$30,967
6	Water Contamination Litigation Memo Accl.	W-4094	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Note 3: The following table reflects certain of the above memorandum accounts on a PUC reporting basis irrespective of financial accounting requirements

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Reserve Accounts	D.02-12-055	\$3,035,681	(\$719,350)		(\$30,810)	\$0	\$0	\$2,285,521
5	Rate Case Expense	D.03-05-078	\$292,052	\$0	(\$120,849)	\$0	\$0	\$0	\$171,203

## Non-Tariffed Offerings

Description	Aggregate Revenues
<b>Active Investments</b>	
LifeLine - Program prevents customers from having to be concerned about leaks and certain other damage to their houselines.	\$365,202
<b>Passive Investments</b>	
None	N/A

Required disclosure per Decision 04-12-023.



DECLARATION

Before Signing, Please Check to See That All Schedules Have Been Completed

I, the undersigned VICE PRESIDENT FINANCE & CHIEF FINANCIAL OFFICER  
Officer, Partner or Owner

of SUBURBAN WATER SYSTEMS  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including 1-1-4 to and including 12-31-4  
(date)

SIGNED John A. Dettl (date)

Title VICE PRESIDENT FINANCE & CFO

Date 3-30-5