

Received \_\_\_\_\_  
Examined \_\_\_\_\_

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

2007  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

---

(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008  
(FILE TWO COPIES IF THREE RECEIVED)

**SCHEDULE A-1a  
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)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	155	0	0	0	155
3	302	Franchises and consents (Schedule A-1b)	1,169	0	0	0	1,169
4	303	Other intangible plant	761,062	22,171	0	0	783,233
5		Total intangible plant	<b>762,386</b>	<b>22,171</b>	<b>0</b>	<b>0</b>	<b>784,557</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	3,669,781	(72)	0	0	3,669,709
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	19,942	0	0	0	19,942
12	312	Collecting and impounding reservoirs	0	0	0	0	0
13	313	Lake, river and other intakes	0	0	0	0	0
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	1,742,731	(11,164)	0	0	1,731,568
16	316	Supply mains	32,259	0	0	0	32,259
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	<b>1,794,932</b>	<b>(11,164)</b>	<b>0</b>	<b>0</b>	<b>1,783,769</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	1,378,267	(1,225)	0	0	1,377,042
22	322	Boiler plant equipment	0	0	0	0	0
23	323	Other power production equipment	0	0	0	0	0
24	324	Pumping equipment	4,405,302	554,571	(88,291)	0	4,871,582
25	325	Other pumping plant	690,796	0	0	0	690,796
26		Total pumping plant	<b>6,474,366</b>	<b>553,346</b>	<b>(88,291)</b>	<b>0</b>	<b>6,939,420</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	179,315	0	0	0	179,315
30	332	Water treatment equipment	631,570	877	0	0	632,447
31		Total water treatment plant	<b>810,885</b>	<b>877</b>	<b>0</b>	<b>0</b>	<b>811,762</b>

Add General Office, Regions, District office, CSA allocation

**SCHEDULE A-1a**  
**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	0	0	0	0	0
3	342	Reservoirs and tanks	2,388,299	83,089	0	0	2,471,388
4	343	Transmission and distribution mains	16,296,071	566,082	(25,608)	0	16,836,545
5	344	Fire mains	0	0	0	0	0
6	345	Services	5,180,736	506,222	(5,886)	0	5,681,072
7	346	Meters	1,389,824	263,560	(84,383)	0	1,569,001
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	1,832,345	87,643	(1,684)	0	1,918,305
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	<b>27,087,275</b>	<b>1,506,596</b>	<b>(117,561)</b>	<b>0</b>	<b>28,476,310</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	60,648	0	0	0	60,648
15	372	Office furniture and equipment	107,887	3,717	0	0	111,605
16	373	Transportation equipment	211,267	73,939	(28,907)	0	256,299
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	134	0	0	0	134
19	376	Communication equipment	13,928	0	0	0	13,928
20	377	Power operated equipment	611,290	0	0	0	611,290
21	378	Tools, shop and garage equipment	62,297	6,581	0	0	68,878
22	379	Other general plant	0	0	0	0	0
23		Total general plant	<b>1,067,452</b>	<b>84,238</b>	<b>(28,907)</b>	<b>0</b>	<b>1,122,783</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	1,593	0	0	0	1,593
27	391	Utility plant purchased	0	0	0	0	0
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	<b>1,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,593</b>
30		Total utility plant in service	<b>41,668,671</b>	<b>2,155,993</b>	<b>(234,760)</b>	<b>0</b>	<b>43,589,904</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>DISTRICT RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		43,589,904	41,668,671
5		Construction Work in Progress		863,098	1,162,996
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>44,453,001</b>	<b>42,831,667</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		12,619,592	11,693,520
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>12,619,592</b>	<b>11,693,520</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,294,478	2,254,488
16		Deferred Investment Tax Credit		86,748	89,628
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>2,381,226</b>	<b>2,344,116</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,790,654	1,742,995
22		Advances for Construction		3,020,129	2,843,376
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>4,810,783</b>	<b>4,586,371</b>
25					
26		Add Materials and Supplies		169,935	167,707
27					
28		Add Working Cash (From Schedule A-1d(2))		175,400	271,237
29		Add General Office, Regions, District office, CSA allocation		866,805	1,126,038
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>25,853,540</b>	<b>25,772,642</b>
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+Line			
32		29			
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
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		<b>Working Cash</b>			
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 attached schedule"		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - BARSTOW

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2006 PROPOSED	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	0.0	0.0	0.0
2	72600 POWER FOR PUMPING	948.9	12.0	11,387.4
3	73500 PUMP TAXES	37.6	26.0	978.1
4	74400 CHEMICALS	67.1	46.0	3,088.8
5	77300 COMMON CUSTOMER ACCOUNT	84.2	0.0	0.0
6	77325 POSTAGE	0.0		0.0
7	77500 UNCOLLECTIBLES	17.4	0.0	0.0
8	78000 OPERATION LABOR	471.5	12.5	5,894.1
9	78100 OTHER OPERATION EXPENSES	225.0	33.0	7,425.4
10	78700 MAINTENANCE LABOR	137.4	12.5	1,716.9
11	78800 OTHER MAINTENANCE EXPENSES	551.5	38.0	20,957.0
12	79200 OFFICE SUPPLIES AND EXPENSES	50.7	26.0	1,317.8
13	79300 PROPERTY INSURANCE	7.5	(168.0)	(1,259.4)
14	79400 INJURIES AND DAMAGES	60.6	(149.0)	(9,027.3)
15	79500 PENSIONS AND BENEFITS	264.5	23.0	6,083.8
16	79600 BUSINESS MEALS	0.5	24.0	13.1
17	79700 REGULATORY COMMISSION	31.1	18.0	559.1
18	79800 OUTSIDE SERVICES	8.6	27.0	232.4
19	79900 MISCELLANEOUS	0.4	38.0	13.8
20	79910 ALLOCATED GENERAL OFFICE	742.2	13.7	10,193.0
21	80500 OTHER MAINTENANCE - GENERAL PLANT	3.8	44.0	168.2
22	81100 RENT	53.5	5.0	267.5
23	81500 A&G LABOR	53.0	12.5	662.6
24	50300 DEPRECIATION AND AMORTIZATION	958.8	0.0	0.0
25	50710 PROPERTY TAXES	227.1	40.0	9,084.4
26	50720 PAYROLL TAXES	53.4	4.0	213.6
27	50730 LOCAL TAXES	84.8	263.0	22,296.5
28	STATE INCOME TAX	248.9	96.0	23,890.6
29	FEDERAL INCOME TAX	<u>939.4</u>	106.0	<u>99,575.7</u>
30	TOTAL OPERATING EXPENSES	6,329.5		215,732.8
31	CPUC FEE ( 1.4% OF REVENUE)	125.1	90.0	11,255.8
32	TOTAL	6,454.5		226,988.6
33	AVERAGE LAG			34.08

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

34	(1)	Average Lag in Collection of Revenues	44.00 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	34.08 days
36	(3)	Excess of Collection Lag over Payment Lag	9.92 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$6,454.5
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$17.7
39	(6)	Average Amount of Working Cash Capital Required as a Result of	
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$175.4

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-3  
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	<b>Balance in reserves at beginning of year</b>	<b>11,383,026</b>	<b>310,496</b>	<b>0</b>	<b>0</b>
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,035,714	67,798		
4	(b) Charged to Account 265	39,645			
5	(c) Charged to Clearing Accounts	7,986			
6	(d) Salvage recovered	18,961			
7	(e) All other credits1/				
8	<b>Total credits</b>	<b>1,102,306</b>	<b>67,798</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	234,759			
11	(b) Cost of removal	9,273			
12	(c) All other debits1/				
13	<b>Total debits</b>	<b>244,032</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>12,241,300</b>	<b>378,294</b>	<b>0</b>	<b>0</b>
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	1/ Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

## SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant  
(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	(7,330)	(415)			(7,745)
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	(270,885)	(82,605)		0	(353,490)
7	316	Supply mains	(5,653)	(668)			(6,321)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(283,868)	(83,688)	0	0	(367,556)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(190,811)	(33,354)			(224,165)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(2,279,175)	(147,577)	88,291	4,066	(2,334,395)
16	325	Other pumping plant	(172,543)	(19,204)			(191,747)
17		Total pumping plant	(2,642,529)	(200,135)	88,291	4,066	(2,750,307)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(57,020)	(4,895)			(61,915)
21	332	Water treatment equipment	(182,144)	(34,294)			(216,438)
22		Total water treatment plant	(239,164)	(39,189)	0	0	(278,353)
23							

## SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)  
(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance End of Year (f)	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>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	(728,245)	(62,812)			(791,057)
4	343	Transmission and distribution mains	(4,566,145)	(369,921)	25,608	5,207	(4,905,251)
5	344	Fire mains	0				0
6	345	Services	(1,499,171)	(169,929)	5,886		(1,663,214)
7	346	Meters	(473,409)	(71,715)	84,383	(16,328)	(477,069)
8	347	Meter installations	0				0
9	348	Hydrants	(523,671)	(32,799)	1,684	0	(554,786)
10	349	Other transmission and distribution plant	0				0
11		Total trans. and distribution plant	(7,790,641)	(707,176)	117,561	(11,121)	(8,391,377)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(15,053)	(1,425)			(16,478)
15	372	Office furniture and equipment	(78,846)	(6,883)			(85,729)
16	373	Transportation equipment	(93,318)	(7,986)	28,907	(2,633)	(75,030)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	(134)				(134)
19	376	Communication equipment	(13,929)				(13,929)
20	377	Power operated equipment	(205,718)	(32,154)		0	(237,872)
21	378	Tools, shop and garage equipment	(19,300)	(4,641)		0	(23,941)
22	379	Other general plant	0				0
23	390	Other tangible property	(526)	(68)			(594)
24	391	Water plant purchased	0				0
25		Total general plant	(426,824)	(53,157)	28,907	(2,633)	(453,707)
26		TOTAL	(11,383,026)	(1,083,345)	234,759	(9,688)	(12,241,300)



**SCHEDULE B-1**  
**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			
3		601.1 Commercial sales	7,188,010	6,829,272	358,738
4		601.2 Industrial sales	40,335	30,492	9,843
5		601.3 Sales to public authorities	922,805	783,700	139,105
6		Sub-total	<b>8,151,150</b>	<b>7,643,464</b>	<b>507,686</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	40,387	9,196	31,191
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>40,387</b>	<b>9,196</b>	<b>31,191</b>
16	604	Private fire protection service	50,020	50,885	(865)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	10,522	11,049	(527)
19	607	Sales to governmental agencies by contracts	319,428	325,412	(5,984)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	167,619	95,585	72,034
22		Sub-total	<b>547,589</b>	<b>482,931</b>	<b>64,658</b>
23		Total water service revenues	<b>8,739,126</b>	<b>8,135,591</b>	<b>603,535</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	24,940	21,914	3,026
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	31,167	26,235	4,932
29		Total other water revenues	<b>56,107</b>	<b>48,149</b>	<b>7,958</b>
30	501	Total operating revenues	<b>8,795,234</b>	<b>8,183,740</b>	<b>611,494</b>

**SCHEDULE B-2**  
**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		(192,648)	123,645	(316,293)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		0	0	0
6	703	Miscellaneous expenses	A			765	2,133	(1,368)
7	704	Purchased water	A	B	C	0	0	0
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		0	0	0
10	706	Maintenance of structures and facilities			C	0		
11	707	Maintenance of structures and improvements	A	B		0	0	0
12	708	Maintenance of collect and impound reservoirs	A			8,750	5,893	2,857
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			39	0	39
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			1,749	556	1,193
17	712	Maintenance of supply mains	A			23,454	8,889	14,565
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				(157,889)	141,116	(299,005)

**SCHEDULE B-2**  
**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 Current Year (b)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B		337	0	337
4	721	Operation supervision labor and expense			C			
5	722	Power production labor and expense	A			0	0	0
6	722	Power production labor, expenses and fuel		B		0		
7	723	Fuel for power production	A			0	0	0
8	724	Pumping labor and expenses	A	B		105,910	85,518	20,392
9	725	Miscellaneous expenses	A			76,290	101,425	(25,135)
10	726	Fuel or power purchased for pumping	A	B	C	885,368	830,202	55,166
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		0	152	(152)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		3,859	8,330	(4,471)
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		152,389	143,439	8,950
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				1,224,154	1,169,066	55,088
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		0	0	0
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			90,658	124,296	(33,638)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		53,358	46,863	6,495
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		0	0	0
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		252	1,352	(1,100)
30	748	Maintenance of water treatment equipment	A	B		8,400	12,216	(3,816)
31		Total water treatment expenses				152,667	184,727	(32,060)

**SCHEDULE B-2**  
**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>IV. TRANS. AND DIST. EXPENSES</b>						
2		Operation						
3	751	Operation supervision and engineering	A	B		0	0	0
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			542	31	511
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			18,213	10,665	7,548
8	754	Meter expenses	A			13,498	9,227	4,271
9	755	Customer installations expenses	A			85	28	57
10	756	Miscellaneous expenses	A			62,872	73,386	(10,514)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		0	0	0
13	758	Maintenance of structures and plant			C			
14	759	Maintenance of structures and improvements	A	B		0	0	0
15	760	Maintenance of reservoirs and tanks	A	B		81,646	7,553	54,093
16	761	Maintenance of trans. and distribution mains	A			167,386	220,974	(53,588)
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			592,779	404,290	188,489
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			36,256	56,956	(20,700)
22	765	Maintenance of hydrants	A			26,161	53,917	(27,756)
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				979,437	837,027	142,410

**SCHEDULE B-2**  
**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 Current Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
3	790	Transferred Customer Expenses				95,269	104,155	(8,886)
3	771	Supervision	A	B		43,494	39,307	4,187
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		97,889	92,406	5,483
6	773	Customer records and collection expenses	A			60,550	58,415	2,135
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			0	0	0
9	775	Uncollectible accounts	A	B	C	8,684	11,395	(2,711)
10		Total customer account expenses				305,884	305,678	206
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B			0	0
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A			0	145	(145)
16	783	Advertising expenses	A			981	0	981
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				981	145	836

**SCHEDULE B-2**  
**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 Current Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
3	790	Allocation of A&G Expenses				1,181,607	1,253,840	(72,233)
3	791	Administrative and general salaries	A	B	C	55,943	58,521	(2,578)
4	792	Office supplies and other expenses	A	B	C	61,227	59,630	1,597
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages		B	C			
7	794	Injuries and damages	A			70,055	80	69,975
8	795	Employees' pensions and benefits	A	B	C	190,814	12,580	178,234
9	796	Franchise requirements	A	B	C	17,350	12,150	5,200
10	797	Regulatory commission expenses	A	B	C	20,007	18,637	1,370
11	798	Outside services employed	A			(344)	81,724	(82,068)
12	798	Miscellaneous other general expenses		B				
13	798	Miscellaneous other general operation expenses			C			
14	799	Miscellaneous general expenses	A			346	358	(12)
15		Maintenance						
15	805	Maintenance of general plant	A	B	C	4,994	3,257	1,737
17		Total administrative and general expenses				1,602,000	1,500,777	101,223
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	44,594	43,578	1,016
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				44,594	43,578	1,016
23		Total operating expenses				4,151,828	4,182,314	(30,486)

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

Line No.	Kind of tax (See system support for instructions) (a)	Total taxes charged during year (b)	Water (Account 507) (c)	Nonutility (Account 321) (d)	Other (Accounts) (e)	Capitalized (f)
1	Taxes on real and personal property	229,256	229,256			
2	State corporation franchise tax	208,533	208,533			
3	State unemployment insurance tax	2,175	2,175			
4	Other state and local taxes	96,811	96,811			
5	Federal unemployment insurance tax	640	640			
6	Federal insurance contributions act	39,135	39,135			
7	Other federal taxes	-	-			
8	Federal income tax	838,702	838,702			
9	Pump Taxes	10,605	10,605			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,425,857	1,425,857	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  ____ (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1									
2									
3									
4									"None"
5									
6									
7									
8	<b>WELLS</b>						Pumping Capacity  ____ (Unit) <sup>2</sup>	Annual Quantities Pumped  ____ (Unit) <sup>2</sup>	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	*Refer to attached schedule*								
13									
14									
15									
16									
17	<b>TUNNELS AND SPRINGS</b>			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used  ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		"None"		
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; 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.

<sup>3</sup> Average depth to water surface below ground surface.

### SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			"Refer to attached schedule"
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

Plant Facility Index

Region: II  
 District: Mountain\_Desert  
 CSA: Barstow  
 System: Barstow

Plant	Major Facility	Year Built	Base Elev.	2007 Prod (AF)	Wells			Pumps			Tanks			Remarks			
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)	Type	Material
Agarita	Reservoir	1998	2438														
	Booster A	1998	2438														
	Booster B	1998	2438														
	Booster C	1998	2438														
Agate 1, 2, 3 Agate 4,5,6	Well 3	1974	2184	0		205	14	170									
	Well 4	1976	2184	90		220	14	180									
	Well 5	1976	2184	0		220	14	200									
	Well 6	1976	2184	0		205	14	180									
	Well 2	1937	2099	347		200	12	120									
	Well 3	1953	2099	0		154	14	132									
Arrowhead	Well 4	1964	2099	0		152	14	115									
	North Reservoir	1949	2442														
	South Reservoir	1954	2439														
	Booster A	1951	2442														
Basalt	Booster B	1960	2442														
	Reservoir		2760														
Bear Valley	Booster A		2760														
	Booster B		2760														
	Pressure Tank		2760														
	North Reservoir	1958	2590														
Beryl	South Reservoir	1958	2290														
	Booster A	1951	2290														
	Booster B	1960	2290														
	Booster C	1967	2290														
Bradshaw	Booster D	1987	2290														
	Reservoir		2450														
	Booster A	1986	2450														
	Booster B	1992	2450														
Birch	Well 1	1945	2120	2		176	12	140									
	Well 2	1947	2120	5		174	12	140									
	Well 3	1952	2120	0		140	14	90									
	Well 4	1958	2120	31		175	14	140									
	Well 5	1967	2120	37		174	14	150									
	Well 6	1972	2120	5		185	12	150									
	Well 7	1973	2120	570		185	12	150									
	Well 10	1986	2120	1778		185	16	141									
	Well 11	1988	2120	199		185	16	162									
	Well 12	1988	2120	649		185	16	162									
	Well 13	2005	2120	402		200	16	16									

Plant Facility Index

Region: III  
 District: Mountain\_Desert  
 CSA: Barstow  
 System: Barstow

Plant	Major Facility	Year Built	Base Elev. (AF)	2007 Prod (AF)	Wells			Pumps			Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	
Buena Vista	Well 14	2005		401	210	16								Well to System
	Booster A		2230											Pumps from Bear Valley Zone to Arville Tank Zone
College	Reservoir	1989	2648											Floats on College Zone
	Booster A	1995	2648											Booster A & B pump to Village Zone. Backup Generator
	Booster B	1995	2648											Well to Mn Filters to System
Crooks	Well 1	1989	2098	10	185	16	132							Well to Mn Filters to System
	Booster A	2003	2098											Pumps from Bear Valley Zone to Arrowhead Zone
Eaton	East Reservoir	1971	2341											Floats on Eaton Zone
	West Reservoir	2006	2341											Floats on Eaton Zone
	Booster A	2006	2341											Boosters pump to Lenwood Zone
	Booster B	2006	2341											
	Booster C	2006	2341											
	Booster A	1968	2218											All boosters pump from Bear Valley Zone to Arville Tank Zone
Flora	Booster B	1990	2182	1923	265	16	236							Well to System
	Booster C	1991	2182	1613	275	16	235							Well to System
Glen Road	Well 1	1990	2182	1923										Pump from Bear Valley Zone to Eaton Zone
	Well 2	1991	2182	1613										Floats on Lenwood Zone
Jasper	Booster A	1990	2218											Floats on Lenwood Zone
	Booster B	1990	2218											Floats on Lenwood Zone
	Reservoir	1989	2510											Floats on Lenwood Zone
Main	Reservoir	2202												Floats on Lenwood Zone
	Booster A	2202												Floats on Lenwood Zone
	Booster B	2202												Floats on Lenwood Zone
	Booster C	1993	2202											Floats on Lenwood Zone
Mojave Manor	Booster A	1977	2210											Floats on Lenwood Zone
	Booster B	1991	2210											Floats on Lenwood Zone
Opal	Booster A	1963	2250											Floats on Lenwood Zone
	Reservoir	1964	2415											Floats on Lenwood Zone
Phillips	Booster A	1963	2415											Floats on Lenwood Zone
	Booster B	1967	2415											Floats on Lenwood Zone
	Booster C	1981	2415											Floats on Lenwood Zone
	Booster D	1984	2415											Floats on Lenwood Zone
Rimrock	Reservoir	1968	2308										Floats on Lenwood Zone	
Riverside	Booster A	1961	2090											Floats on Lenwood Zone
	Booster B	2090												Floats on Lenwood Zone
	Booster C	1966	2090											Floats on Lenwood Zone
Soapmine	Well 2	1964	2073	1077	150	12	92							Floats on Lenwood Zone
	Well 1	1964	2073	1077										Floats on Lenwood Zone

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's 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								
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								
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
11	Cast Iron			401			59,309		55,099
12	Ductile Iron (cement lined)	224					37		940
13	Concrete								
14	Copper	116							
15	Riveted Steel								
16	Standard Steel			4,907		3,036	27,347	170	30,742
17	Screw or Welded Casing								
18	Cement - Asbestos						25,529		162,899
19	Welded Steel								
20	Polyvinylchloride						1,104		2,240
21	Other - Plastic			300			151		7,726
22	Totals	340		5,608		3,036	113,477	170	259,646

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)										
Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)		Total All Sizes
								24 & 18		
23	Cast Iron	33,809	477	2,637						151,732
24	Ductile iron (cement lined)	5,464	4,427	6,770	1,044	7,307	3,905	4,751		34,869
25	Concrete									
26	Copper									116
27	Riveted Steel									
28	Standard Steel	13,249	2,506	12,571		1,882	576	40		97,026
29	Screw or Welded Casing									
30	Cement - Asbestos	146,976	26,487	39,326	48,633					449,850
31	Welded Steel									
32	Polyvinylchloride	74,223	10,274	48,011	9,920	14,398		35		158,205
33	Other - Plastic	9,352		759						18,288
33a	Unclassified								(264)	(264)
34	Totals	283,073	44,171	108,074	59,597	23,587	4,481	4,826	(264)	909,822



**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)	8,648	8,683		-
Industrial	6	9		-
Public authorities	66	67		-
Irrigation	7	10		-
Other (specify)	27	22		-
Contract		1		
Subtotal	8,754	8,792	-	-
Private fire connections		-	117	118
Public fire hydrants		-		-
<b>Total</b>	<b>8,754</b>	<b>8,792</b>	<b>117</b>	<b>118</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	7,910	8,089
3/4 - in	3	3
1 - in	784	965
1 1/2 - in	60	60
2 - in	427	378
3 - in	40	33
4 - in	14	10
6 - in	13	11
8 - in	3	3
Flat Rate	-	-
<b>Total</b>	<b>9,254</b>	<b>9,552</b>

**SCHEDULE D-6  
Meter Testing Data**

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

**SCHEDULE D-7**  
**Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen):**

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	176,994	133,114	157,197	149,469	219,758	241,788	349,253
Industrial	449	67	417	(58)	343	(52)	405	1,571
Public authorities	8,523	31,727	(430)	31,057	36,578	55,429	66,469	229,353
Irrigation	395	93	5,816	92	1,920	386	3,030	11,732
Other (specify)	(148)	5,826	480	7,115	10,726	6,395	5,266	35,660
Contract	5,901	6,850	7,992	13,488	13,646	19,267	21,214	88,358
<b>Total</b>	<b>192,114</b>	<b>177,677</b>	<b>171,472</b>	<b>201,163</b>	<b>282,971</b>	<b>323,213</b>	<b>445,637</b>	<b>1,794,247</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	278,751	342,557	237,262	238,306	160,264	1,257,140	2,684,713
Industrial	24	638	1,570	415	1,676	4,323	5,894	3,121
Public authorities	62,379	47,423	41,543	27,796	21,761	200,902	430,255	363,327
Irrigation	418	3,437	183	2,539	170	6,747	18,479	2,499
Other (specify)	3,131	2,220	21,041	1,411	7,684	35,487	71,147	221,374
Contract	25,058	25,474	15,414	14,353	9,798	90,097	178,455	
<b>Total</b>	<b>369,761</b>	<b>421,749</b>	<b>317,013</b>	<b>284,820</b>	<b>201,353</b>	<b>1,594,696</b>	<b>3,388,943</b>	<b>3,217,414</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_ Total population served \_\_\_\_\_ 35,640

### End of Year Balances in Selected Accounts

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

131	Materials and supplies on hand . . . . .	\$	<u>169,935</u>
100.3	Construction work in progress . . . . .	\$	<u>863,098</u>
241	Advances for construction . . . . .	\$	<u>3,020,129</u>
265	Contributions in aid of construction . . . . .	\$	<u>1,790,654</u>

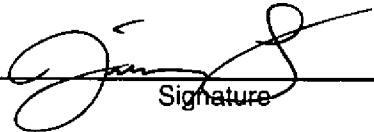
### SIGNATURE

District Management

Name of District Manager Perry Dahlstrom Telephone: (760) 256-2275

Address 1521 East Main, Barstow, CA 92311

This report sets forth book or allocated figures and other data  
 pertaining to the Barstow  
 district for the period from January 1, 2007, to December 31, 2007.

  
 \_\_\_\_\_  
 Signature

Assistant Controller  
 \_\_\_\_\_  
 Title

5/23/08  
 \_\_\_\_\_  
 Date

**INDEX**

	<i>PAGE</i>
Acres Irrigated	12
Advances for construction	4
Balances in selected balance sheet accounts	16
Construction work in progress	12
Contributions in aid of construction	12
Depreciation and amortization reserves	6 - 7
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	9 - 10
Operating revenues	8
Population served	15
Rate Base	4
Service connections, active	14
Signature	16
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2 & 3