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2007  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Bay Point Location: Pittsburg, Contra Costa  
(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	0	0	0	0	0
3	302	Franchises and consents (Schedule A-1b)	900	0	0	0	900
4	303	Other intangible plant	417,540	0	0	0	417,540
5		Total intangible plant	<b>418,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418,439</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	19,146	0	0	0	19,146
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	0	0	0	0	0
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	361,397	0	0	0	361,397
16	316	Supply mains	16,678	0	0	0	16,678
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	<b>378,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>378,075</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	370,827	0	0	0	370,827
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	2,821,005	13,234	(1,000)	0	2,833,239
25	325	Other pumping plant	249,201	0	0	0	249,201
26		Total pumping plant	<b>3,441,033</b>	<b>13,234</b>	<b>(1,000)</b>	<b>0</b>	<b>3,453,267</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	959,850	0	0	0	959,850
30	332	Water treatment equipment	1,986,156	12,745	0	0	1,998,900
31		Total water treatment plant	<b>2,946,006</b>	<b>12,745</b>	<b>0</b>	<b>0</b>	<b>2,958,751</b>

**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	1,453,417	35,814	(10,000)	0	1,479,230
4	343	Transmission and distribution mains	8,423,286	235,638	(737)	0	8,658,188
5	344	Fire mains	0	0	0	0	0
6	345	Services	4,612,343	387,684	(10,455)	0	4,989,572
7	346	Meters	820,864	13,247	(2,771)	0	831,340
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	954,737	45,053	0	0	999,790
10	349	Other transmission and distribution plant	133,326	2,956	0	0	136,282
11		Total transmission and distribution plant	16,397,973	720,392	(23,963)	0	17,094,403
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	32,376	0	0	0	32,376
15	372	Office furniture and equipment	79,057	0	0	0	79,057
16	373	Transportation equipment	156,392	0	0	0	156,392
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	18,457	0	0	0	18,457
19	376	Communication equipment	12,575	0	0	0	12,575
20	377	Power operated equipment	18,103	0	0	0	18,103
21	378	Tools, shop and garage equipment	42,121	0	0	0	42,121
22	379	Other general plant	0	0	0	0	0
23		Total general plant	359,081	0	0	0	359,081
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	0	0	0	0	0
27	391	Utility plant purchased	0	0	0	0	0
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	0	0	0	0	0
30		Total utility plant in service	23,959,753	746,371	(24,963)	0	24,681,161

**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		24,681,161	23,959,753
5		Construction Work in Progress		147,169	243,213
6		General Office Prorate		746,983	746,983
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>25,575,313</b>	<b>24,949,949</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		8,185,515	7,438,292
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>8,185,515</b>	<b>7,438,292</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		1667453	1,666,617
16		Deferred Investment Tax Credit		69,988	72,688
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>1,737,441</b>	<b>1,739,305</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,147,889	2,117,041
22		Advances for Construction		3,220,817	3,248,695
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>5,368,706</b>	<b>5,365,736</b>
25					
26		Add Materials and Supplies		1,812	1,770
27					
28		Add Working Cash (From Schedule A-1d(2))		(35,600)	(35,600)
29		Add General Office, Regions, District office, CSA allocation		445,816	550,762
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>10,695,680</b>	<b>10,923,548</b>
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ Lin			
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**SCHEDULE A-1d (2)  
RATE BASE  
Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<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).			
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ADR  
08-May-08GOLDEN STATE WATER COMPANY  
Bay Point Customer Service AreaDEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	1,759.8	33.3		58,600.1
2	72600	POWER FOR PUMPING	205.7	40.9		8,414.3
3	73500	PUMP TAXES	0.0	0.0		0.0
4	74400	CHEMICALS	111.1	28.0		3,111.8
5	77300	COMMON CUSTOMER ACCOUNT	41.0	2.6		108.6
6	77325	POSTAGE	0.0	0.0		0.0
7	77500	UNCOLLECTIBLES	18.1	0.0		0.0
8	78000	OPERATION LABOR	306.4	12.5		3,830.0
9	78100	ALL OTHER OPERATION EXPENSES	214.7	49.7		10,670.6
10	78700	MAINTENANCE LABOR	70.0	12.5		875.0
11	78800	ALL OTHER MAINTENANCE EXPENSES	110.7	68.0		7,529.4
12	79200	OFFICE SUPPLIES AND EXPENSE	45.9	(71.7)		(3,292.2)
13	79300	PROPERTY INSURANCE	0.0	0.0		0.0
14	79400	INJURIES AND DAMAGES	0.0	0.0		0.0
15	79500	PENSIONS AND BENEFITS	6.1	(168.0)		(1,024.8)
16	79600	BUSINESS MEALS	0.7	(149.0)		(104.8)
17	79700	REGULATORY COMMISSION	22.0	10.0		220.3
18	79800	OUTSIDE SERVICES	25.0	51.0		1,275.0
19	79900	MISCELLANEOUS	1.1	28.0		31.7
20	79910	ALLOCATED GENERAL OFFICE	454.0	2.6		1,201.4
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	34.4	18.6		639.8
22	81100	RENT	29.1	(18.3)		(533.2)
23	81500	A&G LABOR	43.6	12.5		545.0
24	50300	DEPRECIATION AND AMORTIZATION	747.2	0.0		0.0
25	50710	PROPERTY TAXES	100.3	40.0		4,011.3
26	50720	PAYROLL TAXES	33.8	4.0		135.3
27	50730	LOCAL TAXES	73.1	263.0		19,217.0
28		STATE INCOME TAX	84.8	96.0		8,139.6
29		FEDERAL INCOME TAX	380.1	106.0		40,289.5
30		TOTAL OPERATING EXPENSES	4,918.8			163,890.8
31		CPUC FEE ( 1.4% OF REVENUE)	85.4	90.0		7,688.9
32		TOTAL	5,004.3			171,579.7
33		AVERAGE LAG →				33.32

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

34	(1) Average Lag in Collection of Revenues	31.17 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	33.32 days
36	(3) Excess of Collection Lag over Payment Lag	-2.15 days
37	(4) Total of Expenses, Taxes and Depreciation	\$5,004.3
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$13.7
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$29.5</u>

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	Balance in reserves at beginning of year	7,378,352	59,941		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	678,862	13140		
4	(b) Charged to Account 265	52,147			
5	(c) Charged to Clearing Accounts	28,038			
6	(d) Salvage recovered				
7	(e) All other credits <sup>1/</sup>				
8	Total credits	759,047	13,140		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	24,963			
11	(b) Cost of removal				
12	(c) All other debits <sup>1/</sup>				
13	Total debits	24,963	0		
14	Balance in reserve at end of year	8,112,436	73,081		
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	0				0
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	(95,746)	(12,505)			(108,251)
7	316	Supply mains	(4,523)	(364)			(4,887)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(100,269)	(12,869)	0	0	(113,138)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(104,049)	(9,197)			(113,246)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(1,210,363)	(102,685)	1,000		(1,312,048)
16	325	Other pumping plant	(75,682)	(6,978)			(82,660)
17		Total pumping plant	(1,390,094)	(118,860)	1,000	0	(1,507,954)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(306,441)	(27,740)			(334,181)
21	332	Water treatment equipment	(1,277,906)	(135,456)			(1,413,362)
22		Total water treatment plant	(1,584,347)	(163,196)	0	0	(1,747,543)
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					
3	342	Reservoirs and tanks	(485,891)	(37,934)	10,000		(513,825)
4	343	Transmission and distribution mains	(1,919,298)	(179,416)	737		(2,097,977)
5	344	Fire mains	0				0
6	345	Services	(1,079,014)	(141,599)	10,455		(1,210,158)
7	346	Meters	(302,761)	(43,259)	2,771		(343,249)
8	347	Meter installations	0				0
9	348	Hydrants	(288,094)	(19,858)			(307,952)
10	349	Other transmission and distribution plant	(46,623)	(4,386)			(51,009)
11		Total trans. and distribution plant	(4,121,681)	(426,452)	23,963	0	(4,524,170)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(8,729)	(813)			(9,542)
15	372	Office furniture and equipment	(36,146)	(6,064)			(42,210)
16	373	Transportation equipment	(86,065)	(26,962)			(113,027)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	5,945	(382)			5,563
19	376	Communication equipment	(10,727)	(1,848)			(12,575)
20	377	Power operated equipment	(18,706)				(18,706)
21	378	Tools, shop and garage equipment	(27,533)	(1,601)			(29,134)
22	379	Other general plant	0				0
23	390	Other tangible property	0				0
24	391	Water plant purchased	0				0
25		Total general plant	(181,961)	(37,670)	0	0	(219,631)
26		<b>TOTAL</b>	<b>(7,378,352)</b>	<b>(759,047)</b>	<b>24,963</b>	<b>0</b>	<b>(8,112,436)</b>



**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	4,381,777	4,086,307	295,470
4		601.2 Industrial sales	695,068	614,884	80,184
5		601.3 Sales to public authorities	125,329	106,248	19,081
6		Sub-total	5,202,174	4,807,439	394,735
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	210,970	200,632	10,338
14		603.2 Unmetered sales	-	-	-
15		Sub-total	210,970	200,632	10,338
16	604	Private fire protection service	13,798	12,979	819
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	13,798	12,979	819
23		Total water service revenues	5,426,943	5,021,050	405,893
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	16,258	15,173	1,085
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	4,618	29,344	(24,726)
29		Total other water revenues	20,876	44,517	(23,642)
30	501	Total operating revenues	5,447,818	5,065,567	382,251

**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		126,378	(177,729)	304,107
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		141	111	30
6	703	Miscellaneous expenses	A			22	16	6
7	704	Purchased water	A	B	C	1,664,720	1,547,384	117,336
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			10,548	1,639	8,909
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			0	31	(31)
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			687	226	461
17	712	Maintenance of supply mains	A			2,372	788	1,584
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		<b>Total source of supply expense</b>				<b>1,804,868</b>	<b>1,372,466</b>	<b>432,402</b>

**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		10,633	8,077	2,556
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		9,342	9,760	(418)
9	725	Miscellaneous expenses	A			320	1,243	(923)
10	726	Fuel or power purchased for pumping	A	B	C	177,929	170,602	7,327
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		5,382	9,347	(3,965)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		185	298	(113)
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		18,350	16,913	1,437
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		<b>Total pumping expenses</b>				<b>222,142</b>	<b>216,240</b>	<b>5,902</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		9,580	4,073	5,507
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			183,064	171,569	11,495
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		105,341	96,141	9,200
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		2,560	104	2,456
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		15,745	14,518	1,227
30	748	Maintenance of water treatment equipment	A	B		30,566	31,039	(473)
31		<b>Total water treatment expenses</b>				<b>346,856</b>	<b>317,444</b>	<b>29,412</b>

**SCHEDULED 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		6,541	5,531	1,010
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			283	578	(295)
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			4,331	3,631	700
8	754	Meter expenses	A			35,772	32,547	3,225
9	755	Customer installations expenses	A			4,499	5,331	(832)
10	756	Miscellaneous expenses	A			31,309	33,067	(1,758)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		2,130	217	1,913
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		1,893	1,152	741
16	761	Maintenance of trans. and distribution mains	A			47,689	16,795	30,794
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			17,744	34,359	(16,655)
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			6,599	8,842	(2,243)
22	765	Maintenance of hydrants	A			16,258	3,409	12,849
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				174,949	145,499	29,450

**SCHEDULED 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				43,447	42,382	1,065
4	771	Supervision	A	B		30,974	29,473	1,501
5	771	Superv., meter read., other customer acct expenses			C			
6	772	Meter reading expenses	A	B		79,809	70,434	9,375
7	773	Customer records and collection expenses	A			15,605	20,922	(5,317)
8	773	Customer records and accounts expenses		B				
9	774	Miscellaneous customer accounts expenses	A			0	0	0
10	775	Uncollectible accounts	A	B	C	24,419	31,824	(7,405)
11		Total customer account expenses				194,254	195,035	(781)
12		<b>VI. SALES EXPENSES</b>						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A			0	0	0
16	783	Advertising expenses	A			0	195	(195)
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				0	195	(195)

**SCHEDULED 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				475,293	512,771	(37,478)
4	791	Administrative and general salaries	A	B	C	2,528	4,596	(2,068)
5	792	Office supplies and other expenses	A	B	C	54,097	43,464	10,633
6	793	Property insurance	A			0	0	0
7	793	Property insurance, injuries and damages		B	C			
8	794	Injuries and damages	A			47,586	0	47,586
9	795	Employees' pensions and benefits	A	B	C	114,203	5,991	108,212
10	796	Franchise requirements	A	B	C	20,875	25,966	(5,091)
11	797	Regulatory commission expenses	A	B	C	8,123	7,854	269
12	798	Outside services employed	A			81,027	39,183	41,844
13	798	Miscellaneous other general expenses		B				
14	798	Miscellaneous other general operation expenses			C			
15	799	Miscellaneous general expenses	A			750	626	124
16		Maintenance						
17	805	Maintenance of general plant	A	B	C	10,441	16,272	(5,831)
18		Total administrative and general expenses				814,923	656,723	158,200
19		<b>VII. MISCELLANEOUS</b>						
20	811	Rents	A	B	C	29,138	32,626	(3,488)
21	812	Administrative expenses transferred - C.	A	B	C	0	0	0
22	813	Duplicate charges - C.	A	B	C	0	0	0
23		Total miscellaneous				29,138	32,626	(3,488)
24		Total operating expenses				3,587,131	2,938,228	650,903

**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	102,514	102,514			
2	State corporation franchise tax	70,968	70,968			
3	State unemployment insurance tax	1,540	1,540			
4	Other state and local taxes	69,596	69,596			
5	Federal unemployment insurance tax	453	453			
6	Federal insurance contributions act	27,201	27,201			
7	Other federal taxes	-	-			
8	Federal income tax	285,424	285,424			
9	Pump tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	557,696	557,696	-	-	-

**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	WELLS					Pumping Capacity  ____ (Unit) <sup>2</sup>	Annual Quantities Pumped  ____ CCF_ (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	TUNNELS AND SPRINGS			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>	*REFER TO COMPANY SCHEDULE D-1*		
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: I  
 District: Northern  
 CSA: Bay Point  
 System: Bay Point

Plant	Major Facility	Year Built	Base Elev.	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)	
Chadwick	Well No.3	1993	104	57	0710002-006	300	8		Subm	Elec	5	45	235		Well to system
	Booster A	1989	107						E.S.	Elec	5	125	80		Boosts from Hill St. Zone to Madison Zone.
	Booster B	1989	107						E.S.	Elec	5	125	80		Boosts from Hill St. Zone to Madison Zone.
	Booster A	1994	393						VT	Elec	50	675	115		Boosts from Evora reservoir to Skyline reservoir.
Evora	Booster B	1994	393						VT	Elec	50	675	115		Boosts from Evora reservoir to Skyline reservoir.
	Reservoir 1	1985	393.5												Float on the Evora Resv Zone
	Reservoir 2	1990	393.5												Float on the Evora Resv Zone
	Well No. 1	1993	105	152	02N01W15G01	250	10	150?	VT	Elec	30	310	234		Well to Hill Street Resv
Hill St. WTP	Treatment Plant			2,625											
	Booster A	1987	107						VT	Elec	75	1,100	200		Pumps from Sed Basin through Filters to Hill St Resvs
	Booster B	1987	107						VT	Elec	75	1,100	200		Pumps from Sed Basin through Filters to Hill St Resvs
	Booster C	1987	107						VT	Elec	75	800	200		Pumps from Sed Basin through Filters to Hill St Resvs
Hill Street Resvs	Booster D	1990	107						VT	Elec	50	1,200	120		Pumps from Sed Basin through Filters to Hill St Resvs
	Well No. 2	1995	165	61	02N01W15B01	500	6	375	Subm	Elec	15	88	415		Well to Hill Street Resv
	Reservoir 1	pre-1964	187												Floats on Hill Street Zone
	Reservoir 2	pre-1964	181.3												Floats on Hill Street Zone
Madison	Reservoir 3	1964	171												Floats on Hill Street Zone
	Reservoir	1999	239												Floats on Madison Zone.
Marcia	Booster A	1988	137						E.S.	Elec	2	40	85		Boosts water from Hill St. Zone to Marcia Zone
	Booster A	1984	133						VT	Elec	20	250	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
Mota	Booster B	1984	133						VT	Elec	20	250	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
	Booster C	1990	133						VT	Elec	30	300	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
	Booster A	2000	62						VT	Elec	50	650	220		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
Pacifica	Booster B	2006	62						VT	Elec	50	650	220		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
	Booster A	1998								Elec					Interconnection w/ CCWD
Port Chicago	Booster B	1999								Elec					Interconnection w/ CCWD
	Reservoir	1994	495												Floats on Skyline Zone.
Skyline													1.00	Weld	Steel

**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								
12	Ductile iron (cement lined)						110		60
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel								121
17	Screw or Welded Casing								
18	Cement - Asbestos						3,855		44,769
19	Welded Steel								
20	Polyvinylchloride					40	110		727
21	Other - Plastic							738	744
22	Totals					40	4,813		46,421

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 30	
23	Cast Iron	130							130
24	Ductile iron (cement lined)	7,279	501	5,133		5,090			18,173
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Steel	397	319			126		120	1,083
29	Screw or Welded Casing								
30	Cement - Asbestos	45,306	7,094						101,024
31	Welded Steel								
32	Polyvinylchloride	25,583	24	11,604		899			38,987
33	Other - Plastic	4,215	2,664	8,866					17,227
33a	Unclassified							(5,835)	(5,835)
34	Totals	82,910	10,602	25,603		6,115		120 (5,835)	170,789

**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)	4,842	4,746		-
Industrial	7	7		-
Public authorities	15	16		-
Irrigation	44	45		-
Other (specify)		-		
Subtotal	4,908	4,814	-	-
Private fire connections		-	30	30
Public fire hydrants		-		-
<b>Total</b>	<b>4,908</b>	<b>4,814</b>	<b>30</b>	<b>30</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	4,939	4,964
3/4 - in	-	-
1 - in	68	60
1 1/2 - in	13	12
2 - in	114	91
3 - in	29	37
4 - in	4	2
6 - in	8	2
8 - in	3	1
Other	9	8
<b>Total</b>	<b>5,187</b>	<b>5,177</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 . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
<b>B. Number of Meters in Service Since Last Test</b>	
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	52,475	55,088	49,053	62,843	67,877	87,893	89,445
Industrial	15,995	17,611	14,877	16,081	14,175	17,734	16,468	112,941
Public authorities	327	593	590	1,511	2,724	4,390	3,832	13,967
Irrigation	752	775	805	1,958	4,113	6,015	7,272	21,690
Other (specify)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>69,549</b>	<b>74,067</b>	<b>65,325</b>	<b>82,393</b>	<b>88,889</b>	<b>116,032</b>	<b>117,017</b>	<b>613,272</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	93,595	94,304	69,369	61,840	57,673	376,781	841,455
Industrial	18,079	18,972	15,748	17,792	16,334	86,925	199,866	196,070
Public authorities	4,017	4,492	2,742	607	582	12,440	26,407	23,201
Irrigation	7,711	7,115	5,752	3,301	2,436	26,315	48,005	48,207
Other (specify)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>123,402</b>	<b>124,883</b>	<b>93,611</b>	<b>83,540</b>	<b>77,025</b>	<b>502,461</b>	<b>1,115,733</b>	<b>1,102,099</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 19,376

**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>1,812</u>
100.3	Construction work in progress . . . . .	\$	<u>147,169</u>
241	Advances for construction . . . . .	\$	<u>3,220,817</u>
265	Contributions in aid of construction . . . . .	\$	<u>2,147,889</u>

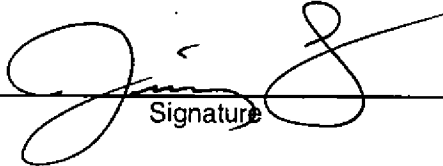
**SIGNATURE**

District Management

Name of District Manager Paul T. Schubert Telephone: (925) 458-2090

Address 53-B Manor Drive, Baypoint, CA 94565

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

  
 \_\_\_\_\_  
 Signature

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

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

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