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2007
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Claremont Location: Claremont, Los Angeles
(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		I. INTANGIBLE PLANT					
2	301	Organization	0	0	0	0	0
3	302	Franchises and consents (Schedule A-1b)	3,016	0	0	0	3,016
4	303	Other intangible plant	8,606,407	3,758	0	0	8,610,165
5		Total intangible plant	8,609,424	3,758	0	0	8,613,181
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	818,756	0	0	0	818,756
9							
10		III. SOURCE OF SUPPLY PLANT					
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	783,395	0	0	0	783,395
16	316	Supply mains	300,123	0	0	0	300,123
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	1,083,518	0	0	0	1,083,518
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	1,129,378	14,787	(2,567)	0	1,141,599
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	6,255,876	201,985	(181,939)	0	6,275,921
25	325	Other pumping plant	703,812	0	0	0	703,812
26		Total pumping plant	8,089,066	216,772	(184,507)	0	8,121,332
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	193,140	0	0	0	193,140
30	332	Water treatment equipment	848,451	0	0	0	848,451
31		Total water treatment plant	1,041,592	0	0	0	1,041,592

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	3,466,772	2,121	(25,905)	0	3,442,988
4	343	Transmission and distribution mains	18,703,364	99,751	(28,477)	0	18,774,639
5	344	Fire mains	0	0	0	0	0
6	345	Services	6,901,381	255,847	(32,562)	0	7,124,665
7	346	Meters	3,000,677	239,720	(107,565)	0	3,132,831
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	2,154,682	11,176	0	0	2,165,858
10	349	Other transmission and distribution plant	91,819	0	0	0	91,819
11		Total transmission and distribution plant	34,318,694	608,615	(194,510)	0	34,732,799
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	100,483	0	0	0	100,483
15	372	Office furniture and equipment	127,245	1,657	(2,571)	0	126,331
16	373	Transportation equipment	155,395	0	(21,122)	0	134,274
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	11,524	0	0	0	11,524
20	377	Power operated equipment	248,668	0	0	0	248,668
21	378	Tools, shop and garage equipment	85,314	12,714	0	0	98,028
22	379	Other general plant	0	0	0	0	0
23		Total general plant	728,628	14,372	(23,693)	0	719,307
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	1,960	0	0	0	1,960
27	391	Utility plant purchased	1,616,171	0	0	0	1,616,171
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	1,618,131	0	0	0	1,618,131
30		Total utility plant in service	56,307,809	843,516	(402,709)	0	56,748,616

**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		DISTRICT RATE BASE			
2					
3		Utility Plant			
4		Plant in Service		56,748,616	56,307,809
5		Construction Work in Progress		2,438,795	751,011
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		59,187,411	57,058,820
8					
9		Less Accumulated Depreciation			
10		Plant in Service		18,761,252	17,402,717
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		18,761,252	17,402,717
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,101,317	3,097,148
16		Deferred Investment Tax Credit		101,814	105,738
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		3,203,131	3,202,886
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,960,919	2,967,091
22		Advances for Construction		5,312,857	5,379,966
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		8,273,776	8,347,057
25					
26		Add Materials and Supplies		28,208	33,168
27					
28		Add Working Cash (From Schedule A-1d(2))		339,200	727,000
29		Add General office, Regions, District office, CSA allocation		1,193,233	1,620,617
30		TOTAL DISTRICT RATE BASE		30,509,894	30,486,945
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line			
32		28+Line 29			
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**SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
.1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
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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HBW
12-Feb-07

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - CLAREMONT

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

CPUC WJDF ACCOUNT	(a) DESCRIPTION	(b) 2006 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	3,298.0	58.0	191,284.2
72600	POWER FOR PUMPING	1,036.0	35.0	36,260.6
73500	PUMP TAXES	255.7	14.0	3,579.4
74400	CHEMICALS	132.5	43.0	5,699.6
77300	COMMON CUSTOMER ACCOUNT	135.6	0.0	0.0
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	23.8	0.0	0.0
78000	OPERATION LABOR	390.1	12.5	4,876.3
78100	OTHER OPERATION EXPENSES	168.9	25.0	4,221.6
78700	MAINTENANCE LABOR	195.3	12.5	2,441.3
78800	OTHER MAINTENANCE EXPENSES	396.9	26.0	10,319.4
79200	OFFICE SUPPLIES AND EXPENSE	16.2	20.0	324.1
79300	PROPERTY INSURANCE	12.1	(168.0)	(2,029.8)
79400	INJURIES AND DAMAGES	97.6	(149.0)	(14,549.1)
79500	PENSIONS AND BENEFITS	421.7	23.0	9,699.9
79600	BUSINESS MEALS	0.0	17.0	0.0
79700	REGULATORY COMMISSION	32.3	18.0	581.7
79800	OUTSIDE SERVICES	120.0	23.0	2,760.0
79900	MISCELLANEOUS	1.1	14.0	15.4
79910	ALLOCATED GENERAL OFFICE	1,196.2	13.7	16,427.8
80500	OTHER MAINTENANCE - GENERAL PLANT	1.7	33.0	57.6
81100	RENT	15.5	3.0	46.6
81500	A&G LABOR	56.2	12.5	702.5
50300	DEPRECIATION AND AMORTIZATION	1,440.4	0.0	0.0
50710	PROPERTY TAXES	224.9	40.0	8,996.4
50720	PAYROLL TAXES	51.8	4.0	207.0
50730	LOCAL TAXES	115.7	263.0	30,437.5
	STATE INCOME TAX	153.3	96.0	14,714.3
	FEDERAL INCOME TAX	545.8	106.0	57,851.6
	TOTAL OPERATING EXPENSES	10,535.5		384,925.7
	CPUC FEE (1.4% OF REVENUE)	170.7	90.0	15,365.5
	TOTAL	10,706.2		400,291.2
				<u>36.54</u>
	AVERAGE LAG ----->			

AVERAGE AMOUNT of CASH REQUIRED as a RESULT of
PAYING EXPENSES, TAXES and ACCRUING DEPRECIATION
IN ADVANCE of COLLECTING REVENUES
(Dollars in Thousands)

(1)	Average Lag in Collection of Revenues	48.10 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	36.54 days
(3)	Excess of Collection Lag over Payment Lag	11.56 days
(4)	Total of Expenses, Taxes and Depreciation	\$10,706.2
(5)	Daily Total of Expenses, Taxes and Depreciation	\$29.3
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	<u>\$339.2</u>

Schedule incorporates 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	13,828,459	3,574,260	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,605,730	45,359		
4	(b) Charged to Account 265	68,632			
5	(c) Charged to Clearing Accounts	21,726			
6	(d) Salvage recovered	19,910			
7	(e) All other credits ^{1/}				
8	Total credits	1,715,998	45,359	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	402,708			
11	(b) Cost of removal	114			
12	(c) All other debits ^{1/}				
13	Total debits	402,822	0	0	0
14	Balance in reserve at end of year	15,141,635	3,619,619	0	0
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
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		I. SOURCE OF SUPPLY PLANT					
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	(228,091)	(26,322)			(254,413)
7	316	Supply mains	(33,753)	(5,852)			(39,605)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(261,844)	(32,174)	0	0	(294,018)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(1,499,736)	(358,282)	2,567		(1,855,451)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(2,094,846)	(241,483)	181,939		(2,154,390)
16	325	Other pumping plant	(120,938)	(19,988)			(140,926)
17		Total pumping plant	(3,715,520)	(619,753)	184,506	0	(4,150,767)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(66,781)	(5,466)			(72,247)
21	332	Water treatment equipment	(268,753)	(37,502)			(306,255)
22		Total water treatment plant	(335,534)	(42,968)	0	0	(378,502)
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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	(753,244)	(94,296)	25,905		(821,635)
4	343	Transmission and distribution mains	(4,167,720)	(402,122)	28,477		(4,541,365)
5	344	Fire mains	0				0
6	345	Services	(1,902,194)	(211,872)	32,562	114	(2,081,390)
7	346	Meters	(667,154)	(144,332)	107,565	(17,667)	(721,588)
8	347	Meter installations	0				0
9	348	Hydrants	(657,145)	(39,215)			(696,360)
10	349	Other transmission and distribution plant	(46,063)	(2,920)			(48,983)
11		Total trans. and distribution plant	(8,193,520)	(894,757)	194,509	(17,553)	(8,911,321)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(38,949)	(2,321)			(41,270)
15	372	Office furniture and equipment	(64,981)	(8,869)	2,571		(71,279)
16	373	Transportation equipment	(125,336)	(20,916)	21,122	(2,243)	(127,373)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	(11,525)				(11,525)
20	377	Power operated equipment	(94,658)	(12,185)			(106,843)
21	378	Tools, shop and garage equipment	(48,939)	(3,549)			(52,488)
22	379	Other general plant	0				0
23	390	Other tangible property	(1,339)	(97)			(1,436)
24	391	Water plant purchased	(936,314)	(58,505)			(994,819)
25		Total general plant	(1,322,041)	(106,442)	23,693	(2,243)	(1,407,033)
26		TOTAL	(13,828,459)	(1,696,094)	402,708	(19,796)	(15,141,641)

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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	13,353,150	12,371,549	981,601
4		601.2 Industrial sales	106,560	106,062	498
5		601.3 Sales to public authorities	636,796	653,567	(16,771)
6		Sub-total	14,096,505	13,131,178	965,327
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	122	153	(31)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	122	153	(31)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	98,170	83,563	14,607
14		603.2 Unmetered sales	-	-	-
15		Sub-total	98,170	83,563	14,607
16	604	Private fire protection service	67,021	55,840	11,181
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	75	(75)
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	101,490	96,762	4,728
22		Sub-total	168,511	152,677	15,834
23		Total water service revenues	14,363,309	13,367,571	995,738
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	6,655	4,800	1,855
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	40,255	23,625	16,630
29		Total other water revenues	46,910	28,425	18,485
30	501	Total operating revenues	14,410,219	13,395,996	1,014,223

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	(339,614)	193,760	(533,374)	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B	13,039	759	12,280	
6	703	Miscellaneous expenses	A		303	84	219	
7	704	Purchased water	A	B	2,862,718	1,743,718	1,119,000	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	0	0	0	
10	706	Maintenance of structures and facilities			0			
11	707	Maintenance of structures and improvements	A	B	0	0	0	
12	708	Maintenance of collect and impound reservoirs	A		64,281	3,160	61,121	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A		0	175	(175)	
15	710	Maintenance of springs and tunnels	A		0	0	0	
16	711	Maintenance of wells	A		149,392	12,296	137,097	
17	712	Maintenance of supply mains	A		1,317	3,257	(1,940)	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		Total source of supply expense			2,751,436	1,957,208	794,228	

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		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B	4,238	10,183	(5,945)	
4	721	Operation supervision labor and expense						
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	99,107	98,542	565	
9	725	Miscellaneous expenses	A		6,385	14,528	(8,143)	
10	726	Fuel or power purchased for pumping	A	B	1,008,934	961,094	47,840	
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B	1,537	803	734	
13	729	Maintenance of structures and equipment						
14	730	Maintenance of structures and improvements	A	B	33,628	28,492	5,136	
15	731	Maintenance of power production equipment	A	B	0	0	0	
16	732	Maintenance of pumping equipment	A	B	120,323	117,635	2,688	
17	733	Maintenance of other pumping plant	A	B	0	0	0	
18		Total pumping expenses			1,274,151	1,231,277	42,874	
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B	1,259	656	603	
22	741	Operation supervision, labor and expenses						
23	742	Operation labor and expenses	A		116,393	117,225	(832)	
24	743	Miscellaneous expenses	A	B	0	0	0	
25	744	Chemicals and filtering materials	A	B	125,673	88,740	37,133	
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B	997	409	588	
28	746	Maintenance of structures and equipment						
29	747	Maintenance of structures and improvements	A	B	0	0	0	
30	748	Maintenance of water treatment equipment	A	B	18,255	9,984	8,271	
31		Total water treatment expenses			262,777	217,014	45,763	

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		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B	17,229	14,804	2,425	
4	751	Operation supervision, labor and expenses	A	B				
5	752	Storage facilities expenses	A		596	752	(156)	
6	752	Operation labor and expenses	B					
7	753	Transmission and distribution lines expenses	A		16,819	18,992	(2,173)	
8	754	Meter expenses	A		29,066	30,805	(1,739)	
9	755	Customer installations expenses	A		56,867	52,928	3,941	
10	756	Miscellaneous expenses	A		52,828	54,375	(1,547)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	14,626	14,461	165	
13	758	Maintenance of structures and plant	A	B				
14	759	Maintenance of structures and improvements	A	B	0	0	0	
15	760	Maintenance of reservoirs and tanks	A	B	8,604	55	8,549	
16	761	Maintenance of trans. and distribution mains	A		246,804	349,567	(102,763)	
17	761	Maintenance of mains	B					
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		85,900	78,446	7,454	
20	763	Maintenance of other trans. and distribution plant	B					
21	764	Maintenance of meters	A		45,386	37,853	7,533	
22	765	Maintenance of hydrants	A		12,564	12,453	111	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			587,286	665,769	(78,501)	

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		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	790	Transferred Customer Expenses			155,634	167,225	(11,591)	
4	771	Supervision	A	B	44,451	50,709	(6,258)	
5	771	Superv. meter read., other customer acct expenses	A	B				
6	772	Meter reading expenses	A	B	97,767	84,352	13,415	
7	773	Customer records and collection expenses	A		22,136	21,384	752	
8	773	Customer records and accounts expenses	B					
9	774	Miscellaneous customer accounts expenses	A		0	0	0	
10	775	Uncollectible accounts	A	B	12,600	18,562	(5,962)	
11		Total customer account expenses			332,587	342,232	(9,645)	
12		VI. SALES EXPENSES						
13		Operation						
14	781	Supervision	A	B		0	0	
15	781	Sales expenses	A	B				
16	782	Demonstrating and selling expenses	A		2,396	0	2,396	
17	783	Advertising expenses	A		2,705	2,087	618	
18	784	Miscellaneous sales expenses	A		0	0	0	
19	785	Merchandising, jobbing and contract work	A		(7,103)	(6,509)	(594)	
20		Total sales expenses			(2,001)	(4,422)	2,421	

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		VII. ADMIN. AND GENERAL EXPENSES						
2		Operation						
3	790	Allocation of A&G Expenses			1,602,718	1,775,257	(172,539)	
4	791	Administrative and general salaries	A	B	37,571	27,473	10,098	
5	792	Office supplies and other expenses	A	B	38,396	46,239	(7,843)	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages	B	C				
8	794	Injuries and damages	A		89,573	529	89,044	
9	795	Employees' pensions and benefits	A	B	221,461	22,762	198,699	
10	796	Franchise requirements	A	B	20,834	18,801	2,033	
11	797	Regulatory commission expenses	A	B	33,684	31,377	2,307	
12	798	Outside services employed	A		44,367	144,592	(100,225)	
13	798	Miscellaneous other general expenses	B					
14	798	Miscellaneous other general operation expenses	C					
15	799	Miscellaneous general expenses	A		689	560	129	
16		Maintenance						
17	805	Maintenance of general plant	A	B	8,847	12,388	(3,541)	
18		Total administrative and general expenses			2,098,142	2,079,978	18,164	
19		VIII. MISCELLANEOUS						
20	811	Rents	A	B	16,271	16,039	232	
21	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
22	813	Duplicate charges - Cr.	A	B	0	0	0	
23		Total miscellaneous			16,271	16,039	232	
24		Total operating expenses			7,320,651	6,505,115	815,536	

**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	246,408	246,408			
2	State corporation franchise tax	322,652	322,652			
3	State unemployment insurance tax	2,671	2,671			
4	Other state and local taxes	15,008	15,008			
5	Federal unemployment insurance tax	786	786			
6	Federal insurance contributions act	46,437	46,437			
7	Other federal taxes	-	-			
8	Federal income tax	1,297,668	1,297,668			
9	Pump Taxes	342,819	342,819			
10						
11						
12						
13						
14						
15						
16						
17	Totals	2,274,449	2,274,449	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks
	Diverted Into ¹	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) ²	Annual Quantities Pumped CCF_ (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	"Refer to attached schedule"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²		Annual Quantities Used ____ (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) ²		*Refer to Company Schedule D-1*		
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

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.

³ 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: III
District: Foothill
CSA: Claremont
System: Claremont

Plant	Major Facility	Year Built	Base Elev. (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
Alamosa	Well 2	1913	1636	100		14	380		Subm.	Elec.	50	350	400		Well to Pomello Forebay
Berkeley	Well 2	1927	1190	1031	0	14	130		Subm.	Elec.	100	700	360		Well to System
Boulder				0		300				Elec.	40	150			Out of Service
Campbell	Well 1	1925	1325	0		16	404		Subm.	Elec.	60	500	370		Well to Mountain Resv Out of Service
Camp Baldy	Reservoir	2004	1870										0.500	Elev Resv	W. Steel Floats on Camp Baldy Zone
Clarebaya	Reservoir	1963	1640										0.250	Elev Resv	W. Steel Floats on Clarebaya Reservoir Zone
	Booster A	1964	1640						V.T.	Elec.	50	500	320		Booster A, B & C pump to Clarebaya
	Booster B	1966	1640						V.T.	Elec.	60	600	320		Booster
	Booster C	1997	1640						V.T.	Elec.	50	400	375		Booster Zone, Backup Generator
College	Well 1	1573	781			24	425		V.T.	Elec.	150	400	550		Well to Indian Hill Zone Owned by Pomona College
College	Well 2	1998	1233	1586		16			V.T.	Elec.	350	1750	634		Well to Main Zone Owned by Pomona College
Del Monte	Well 1	1925	1145	465		18	344		V.T.	Elec.	50	300	425		Wells 2 & 3 pump to Del Monte Resv. Well 1 & 4 pump through GAC Filters to Resv
	Well 2	1928	1151	657		16	290		V.T.	Elec.	60	360	446		
	Well 3	1925	1147	280		18	350		V.T.	Elec.	50	650	311		
	Well 4	1991	1147	2		16	342		V.T.	Elec.	125	700	420		
	East Reservoir	1992	1149										1.500	Ground	W. Steel Forebay for Boosters
	West Reservoir	1959	1147										0.250	Backwash	W. Steel Filter backwash retention
	Booster A	1949	1147						H.S.C	Elec.	125	1100	350		All Boosters pump to Main Zone
	Booster B	1959	1147						H.S.C	Elec.	75	700	330		
	Booster C	1960	1147						H.S.C	Elec.	75	700	300		
	GAC Filters														
Dreher	Well 1	1913	1172	0		16	320		V.T.	Elec.	50	260	502		Out of Service
Fairoaks	Well 1	1930	1295	245		18	540		V.T.	Elec.	125	650	550		Well to Forebay
	Forebay	1931	1295										0.021	Forebay	W. Steel
	Booster A	1931	1295						H.S.C	Elec.	30	450	150		Booster A & B pump from forebay to system
	Booster B	1931	1295						E.S.	Elec.	30	450	160		
Fergus Falls	Booster A	2006	2086						H.S.C	Elec.	5	150	70		Pump through hydro tank to Fergus Falls Booster Zone
	Booster B	2006	2086						H.S.C	Elec.	5	150	70		
	Pressure Tank	2006	2086										0.0032	Pressure	Steel
Garlock Green															Well Destroyed
Harrison	Well 2	1998	1170	285		16	150			Elec.	30	230	390		Well Destroyed
Indian Hill (South)	MWD Connection		1394	1945									5000		Well to Main Gradient
Indian Hill (North)	Well 3	1947	1418	840		16	480		V.T.	Elec.	100	850	205		PRV's to Main Zone & Co-op East Zone, and Indian Hill Resv
	Reservoir	1965	1418										1.000	Ground	W. Steel
	Booster C	1965	1418						H.S.C	Elec.	75	750	290		Blends with TVMWD
	Booster D	1970	1418						H.S.C	Elec.	125	1250	300		All Boosters pump to Indian Hill Zone

Plant Facility Index

Region: III
District: Foothill
CSA: Claremont
System: Claremont

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)		Volume (MG)	Type	Material
Lower O'Neil	Booster E	1977	1418						H.S.C.	Elec.	125	1000	290				
	Reservoir		1920											0.100	Elev Resv	Concrete	Floats on Lower O'Neil Zone, Out of Service
Margarita	Well 1	1928	1055	896		742	20	590	V.T.	Elec.	150	550	652		Ground	W. Steel	Well to Margarita Resv
	Reservoir	1955	1055														
	Booster A	1955	1055						V.T.	Elec.	75	840	316				
	Booster B	1956	1055						V.T.	Elec.	75	840	316				
	Booster C	1962	1055						V.T.	Elec.	100	750	348				
Marlboro	Booster D	1975	1055						V.T.	Elec.	75	600	350				
	Well 2	1930	1545	397		776	16	350	V.T.	Elec.	60	350	475				Well to Indian Hill Zone
	Well 1	1916	1436	482		309	18	180	V.T.	Elec.	25	500	140				Well to Mills Reservoir
	Reservoir		1436														Resv out of service
Mills	Booster A	1962	1436						V.T.	Elec.	25	550	140				
	Booster B	1964	1436						V.T.	Elec.	25	600	140				
	Booster C	1967	1436						V.T.	Elec.	30	600	140				All boosters pump to Co-op East Zone
	Booster D	1978	1436						V.T.	Elec.	20	450	140				
Mills Interconn.	MWD Connection		1467	987								2000					PRV to Co-op East Zone
Miramar 3	Well 3	1911	1624	557		734	18	470	V.T.	Elec.	100	600	460				Pumps to Pomello Resv
Miramar 5	Well 5	1934	1588	485		666	16	400	V.T.	Elec.	60	250	550				Pumps to Pomello Resv
Mountain	Reservoir		1368														
	Booster A	1960	1368						V.S.C.	Elec.	40	500	150		Ground	W. Steel	Booster A & C pump to Co-op West Zone
	Booster C	1962	1368						V.T.	Elec.	50	1000	170				Booster D & E pump to Claraboya Reservoir
	Booster D	1962	1368						V.T.	Elec.	25	250	325				Backup Generator
	Booster E	1966	1368						V.T.	Elec.	50	500	315				PRV to Main Zone
Mountain Interconn.	MWD Connection		1347	1186								3500					Well to Indian Hill Zone. Owned by WECWC
Mountain View	Well 1	1924	1485	5		380		300	V.T.	Elec.	75	500	417				Boosters pump to Upper O'Neil Zone
Palmer Canyon	Booster A	2004	1860						V.T.	Elec.	40	400	325				
	Booster B	2004	1860						V.T.	Elec.	40	400	325				Backup Generator
	Booster C	2004	1860						V.T.	Elec.	40	400	325				Floats on Claremont Heights Zone
Padua Resv	Reservoir		1780										0.350	Elev Resv	W. Steel	Well Destroyed	
Padua Well	Well 1	1912	1670	235		346	18	310	V.T.	Elec.	30	275	284				Well 1 & 4 pump to Pomello Reservoirs
	Well 4	1930	1654	0		480	16	320	V.T.	Elec.	25	200	290				Float on Indian Hill Zone
	Reservoir	1992	1659														Float on Indian Hill Zone
	North Forebay		1663														Float on Indian Hill Zone
	South Forebay		1657														Float on Indian Hill Zone
	Booster A		1662						V.T.	Elec.	40	650	190				Pumps to Claremont Heights Zone
Pomello	Booster B		1662						V.T.	Elec.	25	600	125				Pumps to Claremont Heights Zone
	Booster E	1987	1662						V.T.	Elec.	40	600	215				Pumps to Camp Baldy Zone
	Booster F	1987	1662						V.T.	Elec.	40	600	215				Pumps to Camp Baldy Zone

Plant Facility Index

Region: III
 District: Foothill
 CSA: Claremont
 System: Claremont

Plant	Major Facility	Year Built	Base Elev. (AF)	2007 Prod	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
Pomeroy Richards 160	Booster G	2000	1662							V.T.	Elec.	100	1000	285			Pumps to Camp Baidy Zone
	Well 1	1921	1374	0		440	16	250	V.T.	Elec.	30	350	240				Out of Service Well Destroyed
Three Valleys	MWD Connection			448													
	Booster A	1991	1690						V.T.	Elec.	25	1800	600	115			Pumps to Pomello Resv
	Booster B	1991	1690						V.T.	Elec.	25	600	600	115			Pumps to Pomello Resv
Towne Resv Site Upper O'Neil	Booster B	1991	1690						V.T.	Elec.	25	600	600	111			Pumps to Pomello Resv
	Reservoir	1991	2160														Vacant Land Floats on Upper O'Neil 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	-	-	-	-	-	34,954	-	52,029
12	Ductile iron (cement lined)	-	-	-	-	-	361	-	6,638
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	177	-	100	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	138	-	10,290	-	-	37,310	1	29,944
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	37,898	-	141,073
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	-	-	-	-	-	484	-	2,644
21	Other - Plastic	-	-	11	-	-	560	-	7,102
22	Totals	315	-	10,401	-	-	111,367	1	239,430

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
								7	24, 3/4	
23	Cast Iron	51,930	19,834	2,533	105	-	-	-	-	161,385
24	Ductile iron (cement lined)	87,723	1,220	18,945	253	1	-	-	-	115,141
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	277
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	24,262	36	11,135	-	-	-	1,300	502	114,918
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	145,123	17,197	33,385	4,587	-	-	-	-	379,063
31	Welded Steel	-	-	-	-	-	-	-	-	-
32	Polyvinylchloride	24,004	657	7,609	13	-	-	-	-	35,411
33	Other - Plastic	5,082	87	-	-	-	-	-	-	12,842
33a	Unclassified	-	-	-	-	-	-	-	1	1
34	Totals	338,124	39,031	73,807	4,958	1	-	1,300	503	819,038

**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)	10,488	10,579		-
Industrial	11	11		-
Public authorities	211	211		-
Irrigation	34	37		-
Other (specify)	36	35		-
Subtotal	10,780	10,873	-	-
Private fire connections		-	122	138
Public fire hydrants		-		-
Total	10,780	10,873	122	138

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

Size	Meters	Services
5/8 x 3/4 - in	3,487	3,633
3/4 - in	685	719
1 - in	5,940	6,015
1 1/2 - in	141	139
2 - in	503	495
3 - in	177	171
4 - in	33	24
6 - in	22	10
8 - in	11	7
	-	-
Total	10,999	11,213

**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	326,450	260,818	284,103	280,989	383,534	414,829	579,190
Industrial	5,728	1,206	4,322	1,303	5,672	1,475	7,977	27,683
Public authorities	8,508	9,080	12,343	19,191	22,051	42,546	51,427	165,146
Irrigation	5,125	3,705	1,640	3,869	3,288	6,588	6,225	30,440
Other (specify)	8,701	7,218	8,892	10,750	12,495	12,400	13,852	74,308
Total	354,512	282,027	311,300	316,102	427,040	477,838	658,671	2,827,490

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	530,268	636,421	470,554	452,442	326,919	2,416,604	4,946,517
Industrial	1,484	10,629	1,096	7,499	1,099	21,807	49,490	49,380
Public authorities	48,160	50,918	30,133	26,158	10,722	166,091	331,237	332,461
Irrigation	9,459	7,243	9,069	5,259	5,135	36,165	66,605	55,621
Other (specify)	9,749	12,776	9,204	11,483	5,171	48,383	122,691	136,923
Total	599,120	717,987	520,056	502,841	349,046	2,689,050	5,516,540	5,226,903

¹ 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 44,044

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>28,208</u>
100.3	Construction work in progress	\$	<u>2,438,795</u>
241	Advances for construction	\$	<u>5,312,857</u>
265	Contributions in aid of construction	\$	<u>2,960,919</u>

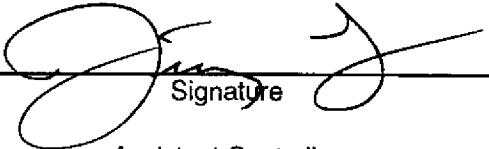
SIGNATURE

District Management

Name of District Manager Alice Shiozawa Telephone: (909) 624-4618

Address 689 West Foothill Blvd, Suite D, Claremont, CA 91711

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



 Signature

 Assistant Controller
 Title

 5/23/08

 Date

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