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2007  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: San Dimas Location: San Dimas, Los Angeles  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 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	12,031	0	0	0	12,031
3	302	Franchises and consents (Schedule A-1b)	0	0	0	0	0
4	303	Other intangible plant	728,635	(6,008)	0	0	722,627
5		Total intangible plant	740,665	(6,008)	0	0	734,657
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	335,390	0	0	0	335,390
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	37,673	0	0	0	37,673
12	312	Collecting and impounding reservoirs	57,409	0	0	0	57,409
13	313	Lake, river and other intakes	6,159	0	0	0	6,159
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	625,237	0	0	0	625,237
16	316	Supply mains	598,648	0	(690)	0	597,958
17	317	Other source of supply plant	23,474	0	0	0	23,474
18		Total source of supply plant	1,348,599	0	(690)	0	1,347,909
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	784,359	0	0	0	784,359
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	4,117,075	307,141	(66,431)	0	4,357,784
25	325	Other pumping plant	859,011	14,461	0	0	873,472
26		Total pumping plant	5,760,445	321,601	(66,431)	0	6,015,615
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	67,698	0	0	0	67,698
30	332	Water treatment equipment	3,899,220	0	0	0	3,899,220
31		Total water treatment plant	3,966,918	0	0	0	3,966,918

**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	53,051	0	0	0	53,051
3	342	Reservoirs and tanks	3,706,678	0	0	0	3,706,678
4	343	Transmission and distribution mains	22,771,758	148,380	(14,984)	0	22,905,154
5	344	Fire mains	0	0	0	0	0
6	345	Services	8,967,400	281,040	(12,680)	0	9,235,759
7	346	Meters	3,392,355	173,811	(38,633)	0	3,527,533
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	3,130,666	40,283	(275)	0	3,170,673
10	349	Other transmission and distribution plant	104,901	0	0	0	104,901
11		Total transmission and distribution plant	<b>42,126,809</b>	<b>643,513</b>	<b>(66,572)</b>	<b>0</b>	<b>42,703,749</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	287,115	0	0	0	287,115
15	372	Office furniture and equipment	284,827	264	(4,837)	0	280,255
16	373	Transportation equipment	378,484	122,628	(60,053)	0	441,060
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	1,519	0	0	0	1,519
19	376	Communication equipment	34,607	2,291	(774)	0	36,124
20	377	Power operated equipment	301,036	0	0	0	301,036
21	378	Tools, shop and garage equipment	98,390	12,341	0	0	110,732
22	379	Other general plant	0	0	0	0	0
23		Total general plant	<b>1,385,978</b>	<b>137,525</b>	<b>(65,663)</b>	<b>0</b>	<b>1,457,840</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	35,276	0	0	0	35,276
27	391	Utility plant purchased	175,044	0	0	0	175,044
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	<b>210,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,321</b>
30		Total utility plant in service	<b>55,875,123</b>	<b>1,096,631</b>	<b>(199,357)</b>	<b>0</b>	<b>56,772,398</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		56,772,398	55,875,123
5		Construction Work in Progress		1,019,638	247,783
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>57,792,036</b>	<b>56,122,906</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		19,882,943	18,565,502
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>19,882,943</b>	<b>18,565,502</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,818,562	3,793,864
16		Deferred Investment Tax Credit		275,380	297,682
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>4,093,942</b>	<b>4,091,546</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,464,002	2,436,089
22		Advances for Construction		4,356,643	4,559,382
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>6,820,645</b>	<b>6,995,471</b>
25					
26		Add Materials and Supplies		35,613	49,957
27					
28		Add Working Cash (From Schedule A-1d(2))		(258,600)	342,757
29		Add General office, Regions, District office, CSA allocation		1,442,118	1,944,362
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>28,213,637</b>	
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ Line 29</b>		<b>28,213,637</b>	<b>28,807,462</b>
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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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HBW  
12-Feb-07

SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - SAN DIMAS

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

	(a)	(b)	(c)	(d)
CPUC WUOF ACCOUNT DESCRIPTION		2006 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	5,394.6	55.5	299,399.7
2 72800	POWER FOR PUMPING	534.9	38.3	20,485.2
3 73500	PUMP TAXES	77.5	5.0	387.4
4 74400	CHEMICALS	726.7	18.0	13,080.2
5 77300	COMMON CUSTOMER ACCOUNT	165.7	0.0	0.0
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	29.3	0.0	0.0
8 78000	OPERATION LABOR	454.7	12.5	5,683.8
9 78100	ALL OTHER OPERATION EXPENSES	153.7	28.0	3,995.1
10 78700	MAINTENANCE LABOR	208.6	12.5	2,607.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	267.0	34.8	9,291.6
12 79200	OFFICE SUPPLIES AND EXPENSE	44.7	19.0	849.3
13 79300	PROPERTY INSURANCE	14.8	(168.0)	(2,479.9)
14 79400	INJURIES AND DAMAGES	119.3	(149.0)	(17,775.3)
15 79500	PENSIONS AND BENEFITS	515.3	23.0	11,851.0
16 79600	BUSINESS MEALS	0.0	9.0	0.0
17 79700	REGULATORY COMMISSION	38.0	18.0	683.9
18 79800	OUTSIDE SERVICES	6.9	28.0	193.2
19 79900	MISCELLANEOUS	2.1	17.0	36.3
20 79910	ALLOCATED GENERAL OFFICE	1,461.5	13.7	20,070.6
21 80500	ALL OTHER MAINT. GENERAL PLANT	9.0	28.0	251.2
22 81100	RENT	0.0	0.0	0.0
23 81500	A&G LABOR	61.1	12.5	764.2
24 50300	DEPRECIATION AND AMORTIZATION	1,286.6	0.0	0.0
25 50710	PROPERTY TAXES	551.9	40.0	22,075.3
26 50720	PAYROLL TAXES	56.4	4.0	233.7
27 50730	LOCAL TAXES	142.4	263.0	37,442.3
28	STATE INCOME TAX	176.5	96.0	16,943.1
29	FEDERAL INCOME TAX	686.9	106.0	72,813.9
30	TOTAL OPERATING EXPENSES	13,187.9		518,883.1
31	CPUC FEE ( 1.4% OF REVENUE)	210.0	90.0	18,901.7
32	TOTAL	13,397.9		537,784.8
33	AVERAGE LAG ----->			39.35

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

34	(1) Avg. Lag in Collection of Revenues	32.30 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	39.35 days
36	(3) Excess of Collection Lag over Payment Lag	-7.05 days
37	(4) Total of Expenses, Taxes and Depreciation	\$13,397.9
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$36.7
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depr'n in Advance of Collecting Revenues	(\$258.6)

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	18,231,375	334,130		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,401,449	60,570		
4	(b) Charged to Account 265	49,526			
5	(c) Charged to Clearing Accounts	3,596			
6	(d) Salvage recovered	9,045			
7	(e) All other credits 1/				
8	<b>Total credits</b>	<b>1,463,616</b>	<b>60,570</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	199,357			
11	(b) Cost of removal	7,384			
12	(c) All other debits 1/				
13	<b>Total debits</b>	<b>206,741</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>19,488,250</b>	<b>394,700</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	(33,189)	(252)			(33,441)
3	312	Collecting and impounding reservoirs	(45,690)	(643)			(46,333)
4	313	Lake, river and other intakes	(5,432)	(46)			(5,478)
5	314	Springs and tunnels	0				0
6	315	Wells	(335,303)	(15,944)			(351,247)
7	316	Supply mains	(165,113)	(11,853)	690		(176,276)
8	317	Other source of supply plant	(3,906)	(439)			(4,345)
9		<b>Total source of supply plant</b>	<b>(588,633)</b>	<b>(29,177)</b>	<b>690</b>	<b>0</b>	<b>(617,120)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(274,650)	(16,707)			(291,357)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(1,706,808)	(155,214)	66,431		(1,795,591)
16	325	Other pumping plant	(239,279)	(22,420)			(261,699)
17		<b>Total pumping plant</b>	<b>(2,220,737)</b>	<b>(194,341)</b>	<b>66,431</b>	<b>0</b>	<b>(2,348,647)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(25,840)	(1,780)			(27,620)
21	332	Water treatment equipment	(507,519)	(170,008)			(677,525)
22		<b>Total water treatment plant</b>	<b>(533,359)</b>	<b>(171,786)</b>	<b>0</b>	<b>0</b>	<b>(705,145)</b>
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	(49,878)	(308)			(50,186)
3	342	Reservoirs and tanks	(1,828,818)	(74,875)			(1,903,693)
4	343	Transmission and distribution mains	(7,174,979)	(459,990)	14,984	7,384	(7,612,601)
5	344	Fire mains	0				0
6	345	Services	(2,933,433)	(266,332)	12,880		(3,187,085)
7	346	Meters	(1,025,429)	(152,995)	38,633	(3,741)	(1,143,532)
8	347	Meter installations	0				0
9	348	Hydrants	(908,857)		275	(58,665)	(965,247)
10	349	Other transmission and distribution plant	(41,858)	(2,916)			(44,774)
11		<b>Total trans. and distribution plant</b>	<b>(13,963,252)</b>	<b>(957,416)</b>	<b>66,572</b>	<b>(53,022)</b>	<b>(14,907,118)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(147,683)	(4,565)			(152,248)
15	372	Office furniture and equipment	(222,114)	(11,479)	4,837		(228,756)
16	373	Transportation equipment	(264,973)	(3,596)	60,053	(5,304)	(213,820)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	(1,519)				(1,519)
19	376	Communication equipment	(34,606)		774	(15,323)	(49,155)
20	377	Power operated equipment	(86,405)				(86,405)
21	378	Tools, shop and garage equipment	(85,163)	(4,005)			(89,168)
22	379	Other general plant	0				0
23	390	Other tangible property	(35,170)	(39)			(35,209)
24	391	Water plant purchased	(67,761)	(8,179)			(73,940)
25		<b>Total general plant</b>	<b>(925,394)</b>	<b>(29,863)</b>	<b>65,664</b>	<b>(20,827)</b>	<b>(910,220)</b>
26		<b>TOTAL</b>	<b>(18,231,375)</b>	<b>(1,382,583)</b>	<b>199,357</b>	<b>(73,649)</b>	<b>(19,488,250)</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	15,327,892	14,357,037	970,855
4		601.2 Industrial sales	447	592	(145)
5		601.3 Sales to public authorities	979,160	943,720	35,440
6		Sub-total	16,307,499	15,301,349	1,006,150
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	243,470	220,573	22,897
14		603.2 Unmetered sales	-	-	-
15		Sub-total	243,470	220,573	22,897
16	604	Private fire protection service	71,488	69,238	2,250
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	79,259	146,861	(67,602)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	58,697	20,144	38,553
22		Sub-total	209,445	236,243	(26,798)
23		Total water service revenues	16,760,414	15,758,165	1,002,249
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	20,715	14,908	5,807
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(8,007)	(12,684)	4,677
29		Total other water revenues	12,708	2,224	10,484
30	501	Total operating revenues	16,773,122	15,760,389	1,012,733

**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		(401,427)	229,466	(630,893)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		1,241	2,160	(919)
6	703	Miscellaneous expenses	A			315,210	387,057	(71,847)
7	704	Purchased water	A	B	C	4,804,363	5,167,793	(363,430)
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			14,711	4,866	9,845
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			397	942	(545)
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			4,192	8,838	(4,646)
17	712	Maintenance of supply mains	A			6,922	3,161	3,761
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				4,745,609	5,804,283	(1,058,674)

**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		4,366	51,103	(46,737)
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		105,097	107,373	(2,276)
9	725	Miscellaneous expenses	A			25,062	8,590	16,472
10	726	Fuel or power purchased for pumping	A	B	C	634,007	599,297	34,710
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		1,003	481	522
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		33,187	29,352	3,835
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		188,552	149,541	39,011
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				991,274	945,737	45,537
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		781	1,201	(420)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			98,696	99,111	(415)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		39,963	25,291	14,672
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		254	312	(58)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		314,020	130	313,890
30	748	Maintenance of water treatment equipment	A	B		17,291	10,362	6,929
31		Total water treatment expenses				471,006	136,407	334,599

**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		25,277	20,289	4,988
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			384	847	(163)
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			12,314	86,815	(74,501)
8	754	Meter expenses	A			25,070	23,230	1,840
9	755	Customer installations expenses	A			33,014	25,283	7,731
10	756	Miscellaneous expenses	A			104,248	68,917	35,331
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		25,449	23,205	2,244
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		310	1,758	(1,448)
16	761	Maintenance of trans. and distribution mains	A			360,896	189,844	171,052
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			118,085	97,034	21,051
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			41,450	57,571	(16,121)
22	765	Maintenance of hydrants	A			19,408	20,370	(962)
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				765,905	614,561	151,344

**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						
	790	Transferred Customer Expenses				182,956	199,230	(16,274)
3	771	Supervision	A	B		111,567	127,440	(15,873)
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		113,262	101,557	11,705
6	773	Customer records and collection expenses	A			37,280	42,017	(4,737)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A				0	0
9	775	Uncollectible accounts	A	B	C	13,965	18,674	(4,709)
10		Total customer account expenses				459,030	488,918	(29,888)
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			1,449	1,522	(73)
16	783	Advertising expenses	A			812	1,502	(690)
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			(397)	(3,392)	2,995
19		Total sales expenses				1,863	(368)	2,231

**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						
	790	Allocation of A&G Expenses				1,882,712	2,113,660	(230,948)
3	791	Administrative and general salaries	A	B	C	43,133	42,787	346
4	792	Office supplies and other expenses	A	B	C	57,669	64,049	(6,380)
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages		B	C			
7	794	Injuries and damages	A			99,792	0	99,792
8	795	Employees' pensions and benefits	A	B	C	265,196	26,068	239,138
9	796	Franchise requirements	A	B	C	17,809	17,169	640
10	797	Regulatory commission expenses	A	B	C	39,621	36,908	2,713
11	798	Outside services employed	A			3,100	18,419	(15,319)
12	798	Miscellaneous other general expenses		B				
13	798	Miscellaneous other general operation expenses			C			
14	799	Miscellaneous general expenses	A			703	1,206	(503)
15		Maintenance						
16	805	Maintenance of general plant	A	B	C	1,287	13,563	(12,276)
17		Total administrative and general expenses				2,411,020	2,330,819	77,201
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	0	0	0
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				0	0	0
23		Total operating expenses				9,845,708	10,323,357	(477,649)

**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	489,122	489,122			
2	State corporation franchise tax	333,014	333,014			
3	State unemployment insurance tax	3,276	3,276			
4	Other state and local taxes	142,226	142,226			
5	Federal unemployment insurance tax	964	964			
6	Federal insurance contributions act	52,758	52,758			
7	Other federal taxes	-	-			
8	Federal income tax	1,339,341	1,339,341			
9	Pump Taxes	78,691	78,691			
10						
11						
12						
13						
14						
15						
16						
17	Totals	2,439,392	2,439,392	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
	Diverted into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min	CCF (Unit) <sup>2</sup>		
1									
2									
3									
4	Golf Course Irrigation	San Dimas						116,574	
5		Canyon Dam							
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant	Location	Number	Diversions	<sup>3</sup> Depth in Water				(Unit) <sup>2</sup>
10	(Name or Number)								
11									
12	*Refer to attached Schedule*								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18				(Unit) <sup>2</sup>					
19	Designation	Location	Number	Maximum	Minimum	(Unit) <sup>2</sup>			
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		*Refer to Company Schedule		
31	D-1*								
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 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.

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

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
Artesia 3	Well 3	1919	1059	478		600	20	280		V.T.	Elec.	40	350	235		Well to Highway Resv
	Well 3	1920	1060	560		496	16	320		V.T.	Elec.	60	600	308		Well to Highway Reservoir
Baseline 4	Forebay Booster A	1965	1060							H.S.C.	Elec.	100	960	250		Out of Service
	Well 4	1910	1050	786		690	24	383		V.T.	Elec.	100	750	225		To be abandoned Well to Forebay or Highway Reservoir
Baseline Interconnection	Forebay Booster B		1050							V.T.	Elec.	75	950	270		Pumps to Hwy Resv
	MWD Connection	1999	1050	1297									2800			TVMWD water to Eaglecliff Zone or Highway Plant
Calle Linda	Booster A	1995	1060							Subm.	Elec.	50	1000	156		Pump from Wayhill Zone
	Booster B	1995	1060							Subm.	Elec.	50	1000	156		to Via Blanca Zone
Charter Oak	Reservoir		822													
	Booster A		822							V.T.	Elec.	75	1600	165	Concrete	
Cienega Resv City	Well 1		1187	239		312	16	200		V.T.	Elec.	20	200	205		Pumps to Vinnell Zone Unusable irrigation resv
	Well 4	1925	790	542		248	16	210		V.T.	Elec.	50	400	210		Pumps to Malone Forebay
Columbia Reservoir	Reservoir		790													Pumps to Columbia Reservoir
	Nitrate Treatment		790													Nitrate Treatment
	Booster A	1961	790							V.T.	Elec.	25	340	219		All Boosters pump to Vinnell Zone
	Booster B	1961	790							V.T.	Elec.	40	525	233		
Columbia 1 & 2	Booster C	1991	790							V.T.	Elec.	100	925	335		
	Well 1			0		320	18									Not equipped. To be destroyed
Columbia 6	Well 2			0		3230	20									Not equipped. To be destroyed
	Well 6	1929	780	345		414	16	220		V.T.	Elec.	30	430	160		Pumps to Columbia Reservoir
Columbia 7																Well Destroyed
																Well Destroyed
Columbia 8		1904				157										Not equipped
	Interconnection		668	88												From Covina Irrigating Company
Covina	Booster A	1969	668							V.T.	Elec.	100	600	220		Pumps to Covina Zone
	Intake		1240	268												Diverts water from creek to Golf Course
Dunward Eaglecliff																Well Destroyed
	Reservoir	1965	1255													Floats on Eaglecliff Zone
Eaglecliff	Booster A	1982	1255							V.T.	Elec.	25	160	410		Booster A & B pump
	Booster B	1982	1255							V.T.	Elec.	25	160	410		to Terrebonne Zone

Plant Facility Index

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

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		
Gainsborough	Booster A	1988	752							H.S.C.	Elec.	60	2200	82		Pumps from Vinnell North Zone to Vinnell South Zone			
Highway	Artesia Well 2	1924	1073	608		546	24	350		V.T.	Elec.	50	400	288		Well to Highway Resv			
	Highway Well 1	1910	1068	1229		790	18	300		V.T.	Elec.	50	700	270		Well to Highway Resv			
	Nitrate Treatment																		
	Perchlorate Treatment Reservoir	1988	1068													Nitrate and Perchlorate Treatment			
Los Palos	Booster A	1988	1068							V.T.	Elec.	40	500	220		All Boosters pump to Eaglecliff Zone			
	Booster B	1988	1068							V.T.	Elec.	40	500	200					
	Booster C	1988	1068							V.T.	Elec.	60	750	220					
	Booster D	1988	1068							V.T.	Elec.	75	1000	220					
Malone	Reservoir	1988	1168												1.000	Elev. Resv	W. Steel	Floats on Los Palos Zone	
	Booster A	1989	1168							E.S.	Elec.	15	190	176				Booster to Via Blanca Booster Zone	
Mud Springs	Booster B	1989	1168							E.S.	Elec.	40	630	185					
	Well 1 Forebay	1195	1195	560		700	16	270		V.T.	Elec.	40	375	134		0.0035	Forebay	R. Steel	Well to Malone Forebay
	Booster A	1195	1195							V.T.	Elec.	100	585	215					Pumps to Malone Zone
PM-7	Forebay	1992	998																
	Booster A	998	998							H.S.C.	Elec.	40	600	146					Out of Service
	Booster B	998	998							H.S.C.	Elec.	25							Out of Service
	Booster C	998	998							H.S.C.	Elec.	50	1000	150					Out of Service
	MWD Connection	1050	1050	2461															
	Booster A	1050	1050								Subm.	Elec.	100	6750	125				
PM-16 Puddingstone Booster	Booster B	1050	1050							Subm.	Elec.	75	1400	158					
	Booster C	1976	1050							Subm.	Elec.	75	1500	175					
	Booster D	1976	1050							Subm.	Elec.	50	700	240					Booster D, E & F pump to Eaglecliff Zone
	Booster E	1991	1050							Subm.	Elec.	125	1380	288					
Via Blanca	Booster F	1991	1050							Subm.	Elec.	125	1400	288					
	MWD Connection	1989	865	4638															To Vinnell Zone
Terrebonne	Puddingstone Resv	1994	1203																
	Reservoir	1982	1645																
Via Blanca	Reservoir	1984	1215																
	Booster A	1987	1215							E.S.	Elec.	7.5	240	120					
	Booster B	1987	1215							E.S.	Elec.	7.5	160	120					
Via Blanca	Booster C	1987	1215							H.S.C.	Elec.	75	2000	110					
	Reservoir	1984	1215																

Plant Facility Index

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

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
Via Verde	Pressure Tank		1215														
	Booster A	1965	800														
	Booster B	1965	800														
Vinnell	Reservoir		973														
	Booster A	1978	997														
	Booster B	1980	997														
	Booster C	1988	997														
Walnut Booster	Booster A	1978	1020														
	Booster B	1978	1020														
Wayhill	East Reservoir		1095														
	West Reservoir		1090														



**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	-	-	-	-	-	36	-	58
12	Ductile iron (cement lined)	-	-	-	-	-	1,230	-	7,908
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	37	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	67,355	1,564	131,846
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	36,725	-	129,361
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	7,208	-	602	-	380	2,829	-	14,683
21	Other - Plastic	-	-	1,070	-	-	14,624	-	14,411
22	Totals	7,208	-	1,709	-	380	122,899	1,564	298,267

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)**

Line No.		8	10	12	14	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								18 & 15	24 & 17 & 38	
23	Cast Iron	-	-	-	-	-	-	-	-	94
24	Ductile iron (cement lined)	52,762	2,436	14,986	58	641	-	26	-	80,045
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	37
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	106,851	69,671	47,724	47,012	9,769	815	36,308	20,123	539,238
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	168,628	85,395	84,458	2,596	35,278	1,518	7,473	2,663	554,291
31	Welded Steel	-	-	-	-	-	-	-	-	-
32	Polyvinylchloride	48,407	3,682	7,586	58	20	-	119	-	85,674
33	Other - Plastic	41,275	2,014	10,500	-	-	-	38	-	83,932
33a	Unclassified	-	-	-	-	-	-	-	(183,349)	(183,349)
34	Totals	418,121	163,398	165,254	49,722	45,708	2,331	43,964	(140,563)	1,179,962

**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)	15,545	15,537		-
Industrial	1	1		-
Public authorities	196	196		-
Irrigation	46	46		-
Contract	1	1		-
Other (specify)	14	15		-
Subtotal	15,803	15,796	-	-
Private fire connections		-	143	145
Public fire hydrants		-	-	-
<b>Total</b>	<b>15,803</b>	<b>15,796</b>	<b>143</b>	<b>145</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	6,603	6,634
3/4 - in	4,320	4,326
1 - in	4,275	4,249
1 1/2 - in	154	158
2 - in	589	581
3 - in	215	254
4 - in	32	20
6 - in	17	7
8 - in	10	5
	-	-
<b>Total</b>	<b>16,215</b>	<b>16,234</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	322,567	327,521	290,663	398,480	423,183	574,275	623,692
Industrial	-	-	-	-	-	-	-	-
Public authorities	18,443	18,524	15,328	29,013	32,215	48,540	48,558	210,621
Irrigation	4,483	5,393	3,710	7,380	7,948	11,623	14,833	55,370
Other (specify)	177	51	42	224	238	547	830	2,109
Contract	6,014	6,134	2,694	8,880	10,943	15,952	20,976	71,593
Total	351,684	357,623	312,437	443,977	474,527	650,937	708,869	3,300,074

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	616,273	687,607	423,178	472,290	330,640	2,529,988	5,490,369
Industrial	-	-	-	-	-	-	-	5
Public authorities	50,382	56,412	36,243	35,390	25,904	204,331	414,952	399,505
Irrigation	13,285	14,956	9,934	9,839	5,336	53,350	108,720	97,217
Other (specify)	6,652	3,924	1,229	1,429	12	13,246	15,355	2,276
Contract	24,352	23,125	11,534	16,578	9,115	84,704	156,297	277,631
Total	710,944	786,024	482,118	535,526	371,007	2,885,619	6,185,693	6,034,182

<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 \_\_\_\_\_ 63,764

### 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>35,613</u>
100.3	Construction work in progress .....	\$	<u>1,019,638</u>
241	Advances for construction .....	\$	<u>4,356,643</u>
265	Contributions in aid of construction .....	\$	<u>2,464,002</u>

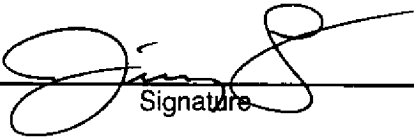
### SIGNATURE

District Management

Name of District Manager Alice Shiozawa Telephone: (909) 599-7077

Address 121 Exchange Place, San Dimas, CA 91773

This report sets forth book or allocated figures and other data pertaining to the San Dimas 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