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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 Gabriel Valley Location: Arcadia, 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	442	0	0	0	442
3	302	Franchises and consents (Schedule A-1b)	2,927	0	0	0	2,927
4	303	Other intangible plant	395,230	(17,588)	0	0	377,642
5		Total intangible plant	<b>398,599</b>	<b>(17,588)</b>	<b>0</b>	<b>0</b>	<b>381,010</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	96,904	0	0	0	96,904
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	742,863	0	0	0	742,863
16	316	Supply mains	41,445	0	0	0	41,445
17	317	Other source of supply plant	1,728	0	0	0	1,728
18		Total source of supply plant	<b>786,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>786,035</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	352,389	0	0	0	352,389
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	2,640,237	71,947	(91,881)	0	2,620,304
25	325	Other pumping plant	456,978	9,721	0	0	466,699
26		Total pumping plant	<b>3,449,604</b>	<b>81,668</b>	<b>(91,881)</b>	<b>0</b>	<b>3,439,392</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	92,552	0	0	0	92,552
30	332	Water treatment equipment	2,419,831	0	0	0	2,419,831
31		Total water treatment plant	<b>2,512,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,512,384</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	829,696	0	0	0	829,696
4	343	Transmission and distribution mains	12,882,245	47,530	(592)	0	12,929,183
5	344	Fire mains	0	0	0	0	0
6	345	Services	6,322,339	207,062	(535)	0	6,528,866
7	346	Meters	1,266,879	216,389	(1,656)	0	1,481,612
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	1,886,028	7,536	0	0	1,893,564
10	349	Other transmission and distribution plant	112,744	0	0	0	112,744
11		Total transmission and distribution plant	23,299,931	478,517	(2,783)	0	23,775,665
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	98,355	0	0	0	98,355
15	372	Office furniture and equipment	104,217	313	0	0	104,530
16	373	Transportation equipment	249,118	21,100	(17,143)	0	253,075
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	21,148	1,622	0	0	22,771
20	377	Power operated equipment	204,241	0	0	0	204,241
21	378	Tools, shop and garage equipment	74,470	3,953	0	0	78,423
22	379	Other general plant	917	0	0	0	917
23		Total general plant	752,466	26,989	(17,143)	0	762,312
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	3,996	0	0	0	3,996
27	391	Utility plant purchased	3,681	0	0	0	3,681
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	7,677	0	0	0	7,677
30		Total utility plant in service	31,303,600	569,586	(111,806)	0	31,761,379

**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		31,761,379	31,303,600
5		Construction Work in Progress		2,729,989	182,772
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>34,491,368</b>	<b>31,486,372</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		10,459,809	9,611,742
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>10,459,809</b>	<b>9,611,742</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,022,337	2,023,665
16		Deferred Investment Tax Credit		129,052	133,060
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>2,151,389</b>	<b>2,156,725</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		3,266,832	3,210,148
22		Advances for Construction		926,037	974,357
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>4,192,869</b>	<b>4,184,505</b>
25					
26		Add Materials and Supplies		22,701	18,365
27					
28		Add Working Cash (From Schedule A-1d(2))		278,400	477,636
29		<b>Add General office, Regions, District office, CSA allocation</b>		<b>868,188</b>	<b>1,161,230</b>
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>18,856,591</b>	<b>17,190,632</b>
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28 +</b>			
32		<b>Line 29</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 GABRIEL

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

	(a)	(b)	(c)	(d)
	CPUC WJDF ACCOUNT DESCRIPTION	2006 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	520.8	55.1	28,698.2
2	72600 POWER FOR PUMPING	483.4	38.1	18,415.8
3	73500 PUMP TAXES	255.7	15.0	3,835.3
4	74400 CHEMICALS	270.5	29.7	8,033.4
5	77300 COMMON CUSTOMER ACCOUNT	99.5	0.0	0.0
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	15.8	0.0	0.0
8	78000 OPERATION LABOR	327.2	12.5	4,090.0
9	78100 ALL OTHER OPERATION EXPENSES	165.9	25.0	4,147.5
10	78700 MAINTENANCE LABOR	143.9	12.5	1,798.8
11	78800 ALL OTHER MAINTENANCE EXPENSES	205.8	41.0	8,437.8
12	79200 OFFICE SUPPLIES AND EXPENSE	51.9	24.0	1,246.0
13	79300 PROPERTY INSURANCE	8.9	(168.0)	(1,488.8)
14	79400 INJURIES AND DAMAGES	71.6	(149.0)	(10,671.4)
15	79500 PENSIONS AND BENEFITS	309.3	23.0	7,114.6
16	79600 BUSINESS MEALS	0.0	14.0	0.4
17	79700 REGULATORY COMMISSION	29.4	18.0	529.8
18	79800 OUTSIDE SERVICES	205.9	24.0	4,940.4
19	79900 MISCELLANEOUS	1.7	16.0	27.2
20	79910 ALLOCATED GENERAL OFFICE	877.4	0.0	0.0
21	80500 ALL OTHER MAINT. GENERAL PLANT	5.2	29.0	150.8
22	81100 RENT	9.6	3.0	28.9
23	81500 A&G LABOR	53.5	12.5	668.8
24	50300 DEPRECIATION AND AMORTIZATION	751.7	0.0	0.0
25	50710 PROPERTY TAXES	482.0	40.0	19,281.2
26	50720 PAYROLL TAXES	42.3	4.0	169.3
27	50730 LOCAL TAXES	76.9	263.0	20,225.6
28	STATE INCOME TAX	202.3	96.0	19,418.6
29	FEDERAL INCOME TAX	737.1	106.0	78,128.4
30	TOTAL OPERATING EXPENSES	6,405.3		217,226.6
31	CPUC FEE ( 1.4% OF REVENUE)	113.4	90.0	10,210.3
32	TOTAL	6,518.7		227,436.9
33	AVERAGE LAG ----->			33.91

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	49.50 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	33.91 days
36	(3) Excess of Collection Lag over Payment Lag	15.59 days
37	(4) Total of Expenses, Taxes and Depreciation	\$6,518.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$17.9
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	\$278.4

NOTE: 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	<b>Balance in reserves at beginning of year</b>	<b>9,418,476</b>	<b>193,268</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	778,531	36,477		
4	(b) Charged to Account 265	111,290			
5	(c) Charged to Clearing Accounts	29,325			
6	(d) Salvage recovered	9,747			
7	(e) All other credits1/				
8	<b>Total credits</b>	<b>928,893</b>	<b>36,477</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	111,807			
11	(b) Cost of removal	5,499			
12	(c) All other debits1/				
13	<b>Total debits</b>	<b>117,306</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>10,230,063</b>	<b>229,745</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	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	(439,140)	(26,446)			(465,586)
7	316	Supply mains	(23,188)	(796)			(23,984)
8	317	Other source of supply plant	(1,312)	(27)			(1,339)
9		<b>Total source of supply plant</b>	<b>(463,640)</b>	<b>(27,269)</b>	<b>0</b>	<b>0</b>	<b>(490,909)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(144,937)	(8,493)			(153,430)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(1,226,709)	(101,385)	91,881		(1,236,213)
16	325	Other pumping plant	(77,157)	(13,252)			(90,409)
17		<b>Total pumping plant</b>	<b>(1,448,803)</b>	<b>(123,130)</b>	<b>91,881</b>	<b>0</b>	<b>(1,480,052)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(42,985)	(2,286)			(45,271)
21	332	Water treatment equipment	(690,878)	(118,814)			(809,692)
22		<b>Total water treatment plant</b>	<b>(733,863)</b>	<b>(121,100)</b>	<b>0</b>	<b>0</b>	<b>(854,963)</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	0				0
3	342	Reservoirs and tanks	(233,802)	(20,742)			(254,544)
4	343	Transmission and distribution mains	(3,316,715)	(274,391)		4,760	(3,586,346)
5	344	Fire mains	0				0
6	345	Services	(1,829,581)	1,127	739	(200,418)	(2,028,133)
7	346	Meters	(357,490)	(60,303)	1,656	(9,016)	(425,153)
8	347	Meter installations	0				0
9	348	Hydrants	(504,185)			(35,457)	(539,642)
10	349	Other transmission and distribution plant	(62,638)			(3,777)	(66,415)
11		<b>Total trans. and distribution plant</b>	<b>(6,304,411)</b>	<b>(354,309)</b>	<b>2,395</b>	<b>(243,908)</b>	<b>(6,900,233)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(30,965)			(2,587)	(33,552)
15	372	Office furniture and equipment	(62,426)			(6,493)	(68,919)
16	373	Transportation equipment	(219,794)	17,143	(731)	(29,325)	(232,707)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	(17,147)	(23)			(17,170)
20	377	Power operated equipment	(78,908)	(10,702)			(89,610)
21	378	Tools, shop and garage equipment	(50,268)	(3,396)			(53,664)
22	379	Other general plant	(574)	(33)			(607)
23	390	Other tangible property	(3,996)				(3,996)
24	391	Water plant purchased	(3,681)				(3,681)
25		<b>Total general plant</b>	<b>(467,759)</b>	<b>2,989</b>	<b>(731)</b>	<b>(38,405)</b>	<b>(503,906)</b>
26		<b>TOTAL</b>	<b>(9,418,476)</b>	<b>(622,819)</b>	<b>93,545</b>	<b>(282,313)</b>	<b>(10,230,053)</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	8,212,017	7,852,531	359,486
4		601.2 Industrial sales	20,919	19,912	1,007
5		601.3 Sales to public authorities	293,791	287,122	6,669
6		Sub-total	<b>8,526,727</b>	<b>8,159,565</b>	<b>367,162</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	18,921	13,646	5,275
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>18,921</b>	<b>13,646</b>	<b>5,275</b>
16	604	Private fire protection service	31,602	30,746	856
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	5,319	-	5,319
22		Sub-total	<b>36,921</b>	<b>30,746</b>	<b>6,175</b>
23		Total water service revenues	<b>8,582,569</b>	<b>8,203,957</b>	<b>378,612</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	10,213	7,788	2,425
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	32,733	6,130	26,603
29		Total other water revenues	<b>42,946</b>	<b>13,918</b>	<b>29,028</b>
30	501	Total operating revenues	<b>8,625,514</b>	<b>8,217,875</b>	<b>407,639</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**  
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		(234,400)	133,631	(368,031)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		1,671	52	1,619
6	703	Miscellaneous expenses	A			320	279	41
7	704	Purchased water	A	B	C	189,146	441,964	(252,818)
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			2,524	652	1,872
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			0	0	0
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			7,228	103,296	(96,068)
17	712	Maintenance of supply mains	A			477	2,611	(2,134)
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				(33,036)	682,485	(715,521)

**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		4,277	12,351	(8,075)
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		82,222	67,939	14,283
9	725	Miscellaneous expenses	A			2,524	2,951	(427)
10	726	Fuel or power purchased for pumping	A	B	C	467,369	422,513	44,856
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		1,281	656	625
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		61,835	56,457	5,378
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		114,046	55,141	58,905
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				733,554	618,008	115,546
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		682	1,119	(437)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			58,539	44,327	14,212
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		102,080	465,772	(363,692)
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		2,751	650	2,101
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		56	105	(49)
30	748	Maintenance of water treatment equipment	A	B		14,129	10,122	4,007
31		Total water treatment expenses				178,238	522,095	(343,857)

**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	7,538	8,488	(950)	
4	751	Operation supervision, labor and expenses		C				
5	752	Storage facilities expenses	A		108	0	108	
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A		22,150	25,203	(3,053)	
8	754	Meter expenses	A		35,352	35,828	(476)	
9	755	Customer installations expenses	A		8,728	8,807	(79)	
10	756	Miscellaneous expenses	A		50,826	51,804	(978)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	15,159	14,998	164	
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	9,029	0	9,029	
16	761	Maintenance of trans. and distribution mains	A		188,245	198,538	(10,293)	
17	761	Maintenance of mains		D				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		90,443	90,926	(483)	
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A		5,859	4,249	2,610	
22	765	Maintenance of hydrants	A		4,394	5,483	(2,089)	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			438,831	445,321	(6,490)	

**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			106,790	118,064	(11,274)	
4	771	Supervision	A	B	41,051	29,378	11,673	
5	771	Superv., meter read., other customer acct expenses		C				
6	772	Meter reading expenses	A	B	89,367	82,066	7,301	
7	773	Customer records and collection expenses	A		10,101	10,111	(10)	
8	773	Customer records and accounts expenses		B				
9	774	Miscellaneous customer accounts expenses	A			0	0	
10	775	Uncollectible accounts	A	B	8,076	11,338	(3,262)	
10		Total customer account expenses			255,383	250,957	4,426	
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		319	0	319	
16	783	Advertising expenses	A		0	1,920	(1,920)	
17	784	Miscellaneous sales expenses	A		0	0	0	
18	785	Merchandising, jobbing and contract work	A		(1,146)	(56,116)	54,970	
19		Total sales expenses			(827)	(54,196)	53,369	

**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			1,098,010	1,251,671	(153,661)	
4	791	Administrative and general salaries	A	B	45,088	39,857	5,231	
5	792	Office supplies and other expenses	A	B	52,333	51,692	641	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages		B				
8	794	Injuries and damages	A		63,962	133	63,829	
9	795	Employees' pensions and benefits	A	B	158,220	12,349	145,871	
10	796	Franchise requirements	A	B	8,107	13,012	(4,905)	
11	797	Regulatory commission expenses	A	B	23,149	21,564	1,585	
12	798	Outside services employed	A		109,966	66,460	43,506	
13	798	Miscellaneous other general expenses		B				
14	798	Miscellaneous other general operation expenses		C				
15	799	Miscellaneous general expenses	A		1,195	481	714	
16	805	Maintenance of general plant	A	B	11,653	8,615	3,038	
17		Total administrative and general expenses			1,571,683	1,465,834	105,849	
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	11,546	10,749	897	
20	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
21	813	Duplicate charges - Cr.	A	B	0	0	0	
22		Total miscellaneous			11,546	10,749	897	
23		Total operating expenses			3,155,472	3,941,253	(785,781)	

**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	406,959	406,959			
2	State corporation franchise tax	288,980	288,980			
3	State unemployment insurance tax	1,922	1,922			
4	Other state and local taxes	123,409	123,409			
5	Federal unemployment insurance tax	566	566			
6	Federal insurance contributions act	34,394	34,394			
7	Other federal taxes	-	-			
8	Federal income tax	1,162,244	1,162,244			
9	Pump Taxes	95,109	95,109			
10						
11						
12						
13						
14						
15						
16						
17	Totals	2,113,582	2,113,582	-	-	-

**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									
27									
28									
29	Purchased Water for Resale								
30	Purchased from				(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 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: III  
 District: Foothill  
 CSA: San Gabriel Valley  
 System: South Arcadia

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
Encinita	Well 1	1952	330	2		1000	16	200	V.T.	Elec.	150	1000	400			Wells pump through GAC filters to System
	Well 2	1955	330	664		1000	16	240	V.T.	Elec.	100	1000	310			
	Well 3	1977	330	592		700	14	250	V.T.	Elec.	100	900	346			
	Backwash Tank GAC Filters															
Fama	Well 1	1951	315	19		540	18	160	V.T.	Gas	210	1500	285			Well to System Well to System
	Well 2	1966	315	698		600	16	190	V.T.	Elec.	100	1050	293	1.00	Ground	
	Reservoir	1988	315													Booster to System
	Booster A Booster B Booster C	1988 1988 1988	315 315 315									25 50 50	500 1000 1000	160 150 150		
Gidley																Wells Destroyed
	Well 1	1926				540	26									Out of Service
Graydon	Well 2	1957				540	16									Out of Service
	Well 3	1950	368	0		654	18	180	V.T.	Gas	182	1150	275			Out of Service
Jeffries	Well 4	1988	368	1799		1003	16	240	V.T.	Elec.	200	2000	330			Well to PRV to System
	Interconnection		363	0								1250				PRV to System
Longden Interconn. Persimmon	Well 1	1955	307	523		800	16	151	V.T.	Elec.	100	1300	265			Well to PRV to sand trap to System
	Interconnection	1979	408	24								250				PRV to System

Plant Facility Index

Region: III  
 District: Foothill  
 CSA: San Gabriel Valley  
 System: South San Gabriel

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
Earle	Well 1	1935	260	0		630	12	180	V.T.	Elec.	50	400	364			Out of Service
	Well 1	1902	265	0		429	16	189	V.T.	Elec.	15	250	168			Out of Service
	Well 2	1940	265	0		428	14	170	V.T.	Elec.	15	300	150			Out of Service
	Booster A	1960	265						H.S.C.	Elec.	40	400	230			Out of Service
	Booster B	1960	265						H.S.C.	Elec.	30	300	230			Out of Service
San Gabriel	Forebay		265											0.02	Forebay	B. Steel
	Well 1	1948	262	1397		465	16	262	V.T.	Elec.	200	1000	470			Well # 1 pumps through Perchlorate Resin and GAC Filters to System
Saxon	Well 2	1956	262	0		472	16	225	Subm.	Elec.	120	900	350			Out of Service
	Backwash Tank															
	GAC Filters															
Tegner	Perchlorate Filters															
	Well 3	1946	308	362		650	18	219	V.T.	Elec.	75	500	330			Well to System
Teresa	Well 4	1991	308	1152		1000	16	250	V.T.	Elec.	125	1000	370			Well to System
	Booster A	1948	429						H.S.C.	Elec.	25	300	160			Vacant Land
USG-1	Booster B	1958	429						H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
	Booster C	1987	429						H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
	Reservoir	1939	429						H.S.C.	Gas	35	400	160	0.50	Elev Resv	W. Steel
	MWD Connection	1967	339	295								3375				PRV to Main 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	<b>Totals</b>								

**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	<b>Totals</b>								

**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	-	-	581	-	-	16,850	-	27,834
12	Ductile iron (cement lined)	-	-	-	-	-	570	-	2,549
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	549	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	579	530	4,792	553	-	59,318	8,911	75,274
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	681	-	-	14,074	-	21,283
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	-	-	90	-	-	989	-	2,850
21	Other - Plastic	-	-	-	-	-	342	-	2,954
22	<b>Totals</b>	579	530	6,693	553	-	92,143	8,911	132,744

**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
23	Cast Iron	14,010	5,570	4,486	-	-	-	25 & 45	55	69,331
24	Ductile iron (cement lined)	48,798	198	6,287	-	-	-	-	-	58,402
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	549
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	42,722	9,010	14,151	-	-	-	3,903	12,145	231,888
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	19,925	5,517	16,922	-	3,895	-	-	-	82,297
31	Welded Steel	-	-	-	-	-	-	-	-	-
32	Polyvinylchloride	22,957	2,290	12,003	-	-	-	-	-	41,179
33	Other - Plastic	4,907	-	5,203	-	-	-	-	-	13,408
33a	Unclassified	-	-	-	-	-	-	-	-	-
34	<b>Totals</b>	153,319	22,585	59,052	-	3,895	-	3,903	12,145	497,052



**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)	11,987	11,989		-
Industrial	6	6		-
Public authorities	78	77		-
Irrigation	11	15		-
Other (specify)	2	1		-
Subtotal	12,084	12,088	-	-
Private fire connections		-	76	79
Public fire hydrants		-		-
<b>Total</b>	<b>12,084</b>	<b>12,088</b>	<b>76</b>	<b>79</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	10,034	10,080
3/4 - in	1	2
1 - in	1,741	1,829
1 1/2 - in	140	141
2 - in	279	247
3 - in	84	98
4 - in	4	3
6 - in	10	6
Other	-	-
<b>Total</b>	<b>12,293</b>	<b>12,406</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	207,462	195,558	203,382	201,810	234,829	201,946	295,405
Industrial	144	397	212	621	383	721	631	3,109
Public authorities	5,544	3,023	6,547	5,660	10,179	7,848	15,934	54,735
Irrigation	102	398	125	270	113	458	115	1,581
Other (specify)	7	-	263	144	52	26	94	586
								-
<b>Total</b>	<b>213,259</b>	<b>199,376</b>	<b>210,529</b>	<b>208,505</b>	<b>245,556</b>	<b>210,999</b>	<b>312,179</b>	<b>1,600,403</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	306,627	316,142	253,521	237,238	214,694	1,328,222	2,868,614
Industrial	1,088	746	921	408	555	3,718	6,827	6,361
Public authorities	8,319	16,580	6,131	11,240	5,585	47,855	102,590	101,251
Irrigation	1,013	152	977	132	1,306	3,580	5,161	3,989
Other (specify)	-	7	1	33	-	41	627	-
<b>Total</b>	<b>317,047</b>	<b>333,627</b>	<b>261,551</b>	<b>249,051</b>	<b>222,140</b>	<b>1,383,416</b>	<b>2,983,819</b>	<b>2,922,604</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 \_\_\_\_\_ 48,668

### 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>22,701</u>
100.3	Construction work in progress . . . . .	\$	<u>2,729,989</u>
241	Advances for construction . . . . .	\$	<u>926,037</u>
265	Contributions in aid of construction . . . . .	\$	<u>3,266,832</u>

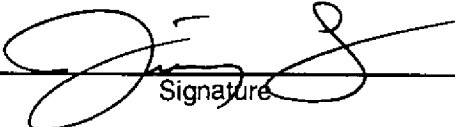
### SIGNATURE

District Management

Name of District Manager Alice Shiozawa Telephone: (626) 446-5176

Address 110 East Live Oak, Arcadia, CA 91006

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

  
 \_\_\_\_\_  
 Signature

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

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

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