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2002  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Southern California Water Company

(NAME OF CORPORATION)

Name of District: General Office

Location: San Dimas, Los Angeles

(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(FILE TWO COPIES IF THREE RECEIVED)

**SCHEDULE A -1a**  
**Utility Plant in Service**

Line No.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	16,452	0			16,452
3	302	Franchise & consents (Sch. A-1b)					
4	303	Other intangible plant	523,008	0			523,008
5		<b>Total intangible plant</b>	<b>539,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>539,460</b>
6		<b>II. LANDED CAPITAL</b>					
7	306	Land and land rights	172,002	0			172,002
8		<b>III. SOURCE OF SUPPLY PLANT</b>					
9	311	Structure and improvements		0			0
10	312	Collecting and impounding reservoirs		0			0
11	313	Lake, river and other intakes		0			0
12	314	Springs and tunnels		0			0
13	315	Wells		0			0
14	316	Supply mains		0			0
15	317	Other source of supply plant	820,254	(0)			820,254
16		<b>Total source of supply plant</b>	<b>992,256</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>992,256</b>
17		<b>IV. PUMPING PLANT</b>					
18	321	Structures and improvements		0			0
19	322	Boiler plant equipment		0			0
20	323	Other power production equipment		0			0
21	324	Pumping equipment		0			0
22	325	Other pumping plant		0			0
23		<b>Total pumping plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
24		<b>V. WATER TREATMENT PLANT</b>					
25	331	Structures and improvements		0			0
26	332	Water treatment equipment		0			0
27		<b>Total water treatment plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
29	341	Structures and improvements		0			0
30	342	Reservoirs and tanks		0			0
31	343	Transmission and distribution mains		0			0
32	344	Fire mains		0			0
33	345	Services		0			0
34	346	Meters		0			0
35	347	Meter installations		0			0
36	348	Hydrants		0			0
37	349	Other transmission and distribution plant		0			0
38		<b>Total transmission and distribution plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
39		<b>VII. GENERAL PLANT</b>					
40	371	Structures and improvements	5,635,701	22,429			5,658,130
41	372	Office furniture and equipment	12,313,625	1,570,286	(2,137,767)		11,746,144
42	373	Transportation equipment	1,430,976	69,251	(17,634)	(266,363)	1,216,230
43	374	Stores equipment		0			
44	375	Laboratory equipment	4,062	0			4,062
45	376	Communication equipment	150,623	0	0		150,623
46	377	Power operated equipment	254,301	0			254,301
47	378	Tools, shop and garage equipment	391,072	0			391,072
48	379	Other general plant	27,127	0			27,127
49		<b>Total general Plant</b>	<b>20,207,488</b>	<b>1,661,966</b>	<b>(2,155,401)</b>	<b>(266,363)</b>	<b>19,447,690</b>
50		<b>VIII. UNDISTRIBUTED ITEMS</b>					
51	300	Other tangible property		0			0
52	301	Utility plant purchased		0			0
53	392	Utility plant sold		0			0
54		<b>Total undistributed items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
55		<b>Total Utility Plant in Service</b>	<b>21,739,204</b>	<b>1,661,966</b>	<b>(2,155,401)</b>	<b>(266,363)</b>	<b>20,979,406</b>

SCHEDULE A-3a							
Analysis of Entries in Depreciation Reserve - Account No.260							
Line No.	Acct. No.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (dr.) or Cr. (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	(3,046)	0			(3,046)
3	302	Franchise & Consents (Sch. A-1b)	0	0			0
4	303	Other Intangible Plant	(115,416)	(19,236)			(134,652)
5		<b>Total Intangible Plant</b>	<b>(118,462)</b>	<b>(19,236)</b>	<b>0</b>	<b>0</b>	<b>(137,698)</b>
6		I. SOURCE OF SUPPLY PLANT					
7	311	Structure and Improvements					0
8	312	Collecting and impounding reservoirs					0
9	313	Lake, river and other intakes					0
10	314	Springs and tunnels					0
11	315	Wells					0
12	316	Supply mains					0
13	317	Other source of supply plant	(41,504)	(20,752)			(62,256)
14		<b>Total source of supply plant</b>	<b>(41,504)</b>	<b>(20,752)</b>	<b>0</b>	<b>0</b>	<b>(62,256)</b>
15		II. PUMPING PLANT					
16	321	Structures and Improvements					0
17	322	Boiler plant equipment					0
18	323	Other power production equipment					0
19	324	Pumping equipment					0
20	325	Other pumping plant					0
21		<b>Total pumping plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
22		III. WATER TREATMENT PLANT					
23	331	Structures and Improvements					0
24	332	Water treatment equipment					0
25		<b>Total water treatment plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26		IV. TRANS AND DIST. PLANT					
27	341	Structures and Improvements					0
28	342	Reservoirs and tanks					0
29	343	Transmission and distribution mains					0
30	344	Fire mains					0
31	345	Services					0
32	346	Meters					0
33	347	Meter installations					0
34	348	Hydrants					0
35	349	Other transmission and distribution plant					0
36		<b>Total transmission and distribution plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
37		V. GENERAL PLANT					
38	371	Structures and improvements	(1,557,190)	(154,418)			(1,711,608)
39	372	Office furniture and equipment	(7,697,241)	(1,006,207)	2,137,339	(1,000)	(6,567,109)
40	373	Transportation equipment	(1,438,338)	7,359	17,634	(1,633)	(1,414,977)
41	374	Stores equipment	0				0
42	375	Laboratory equipment	(4,169)				(4,169)
43	376	Communication equipment	(148,093)	(2,423)	0		(150,516)
44	377	Power operated equipment	(252,300)	(407)			(252,707)
45	378	Tools, shop and garage equipment	(120,921)	(14,000)			(134,921)
46	379	Other general plant	(11,904)	(1,080)			(12,984)
47	390	Other tangible property	0				0
48	391	Water plant purchased					0
49							0
50		<b>Total general plant</b>	<b>(11,230,156)</b>	<b>(1,171,176)</b>	<b>2,154,973</b>	<b>(2,633)</b>	<b>(10,248,991)</b>
51		<b>TOTAL</b>	<b>(11,390,122)</b>	<b>(1,211,164)</b>	<b>2,154,973</b>	<b>(2,633)</b>	<b>(10,448,945)</b>

SCHEDULE A-3 Depreciation and Amortization Reserves					
Line No.	Item (a)	Account 250 Utility Plant (b)	Acct. 251 Limited-Term Utility Investment (c)	Acct. 252 Utility Plant Acquisition Adjustments (d)	Account 253 Electric Other Property (e)
1	Balance in reserves at beginning of year (adjtd)	11,271,660	118,462		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	722,024	19,236		
4	(b) Charged to Account No. 265				
5	(c) Charged to clearing accounts	469,904			
6	(d) Salvage recovered	2,633			
7	(e) All other credits				
8	<b>Total credits</b>	<b>1,194,561</b>	<b>19,236</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,154,974			
11	(b) Cost of removal				
12	(c) All other debits				
13	<b>Total debits</b>	<b>2,154,974</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserves at end of year</b>	<b>10,311,247</b>	<b>137,698</b>	<b>0</b>	<b>0</b>
15	State method of determining depreciation charges.				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year \$				
19	Indicate the nature of these items and show the accounts affected by the centre entries.				
20					
21					

SCHEDULE B-1 Operating Revenues					
Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
22		<b>I. WATER SERVICE REVENUES</b>			
23	601	Metered sales to general customers			
24		601.1 Commerical sales			
25		601.2 Industrial sales			
26		601.3 Sales to public authorities			
27		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	602	Unmetered sales to general customers			
29		602.1 Commerical sales			
30		602.2 Industrial sales			
31		602.3 Sales to public authorities			
32		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
33	603	Sales to irrigation customers			
34		603.1 Metered sales			
35		603.2 Unmetered sales			
36		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
37	604	Private fire protection service			
38	605	Public fire protection service			
39	606	Sales to other water utilities for resale			
40	607	Sales to governmental agencies by contracts			
41	608	Interdepartmental sales			
42	609	Other sales or service			
43		<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>
44		<b>Total water service revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
45					
46		<b>II. OTHER WATER REVENUES</b>			
47	611	Miscellaneous service revenue			
48	612	Rent from water property	0	0	
49	613	Interdepartmental rents			
50	614	Other water revenues	202,683	192,832	
51		<b>Total other water revenues</b>	<b>202,683</b>	<b>192,832</b>	<b>0</b>
52	501	<b>Total Operating Revenues</b>	<b>202,683</b>	<b>192,832</b>	<b>0</b>

SCHEDULE B-2								
Account No. 502 - Operating Expense - Class A, B, and C Water Utilities								
Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During the Year (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				
4		Supply cost balancing account						
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water and assessments	A	B	C			
8		<b>Maintenance</b>						
9	706	Maintenance of supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lakes, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A					
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		<b>Total source of supply expense</b>				0	0	0
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		0		
23	721	Operation supervision, labor and expenses			C			
24	722	Power production labor and expenses	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B				
28	725	Miscellaneous expenses	A					
29	726	Fuel or power purchased for pumping	A	B	C			
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B				
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B				
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B				
36	733	Maintenance of other pumping plant	A	B				
37		<b>Total pumping expenses</b>				0	0	0
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B				
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A					
43	743	Miscellaneous expenses	A	B				
44	744	Chemical and filtering materials	A	B				
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B				
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B				
49	748	Maintenance of water treatment equipment	A	B				
50		<b>Total water treatment expenses</b>				0	0	0
51		<b>IV. TRANS. AND DISTRIB. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		0		
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A					
56	752	Operation labor expenses		B				
57	753	Transmission and distribution line expenses	A					
58	754	Meter expenses	A					
59	755	Customer installations expenses	A					
60	756	Miscellaneous expenses	A					



SCHEDULE B - 4 Taxes Charged During Year						
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED			
			Water 507 (c)	Nonutility 521 (b)	Other (Electric) (c)	Capitalized (f)
1	Taxes on Real and Personal Property	111,228	111,228			
2	State Income Tax	0	0			
3	State Unemployment Insurance Tax	18,051	18,051			
4	Local Franchise Fees	7,520	7,520			
5	Federal Unemployment Insurance Tax	13,128	13,128			
6	Federal Insurance Contribution Act	567,088	567,088			
7	Federal Income Tax	0	0			
8	Pump Taxes	0	0			
9						
10						
11						
12						
13						
14	<b>Totals</b>	<b>717,015</b>	<b>717,015</b>	<b>0</b>	<b>0</b>	<b>0</b>

SCHEDULE D - 1									
Sources of Supply and Water Developed									
STREAMS				FLOW IN				Annual Quantities Diverted CCF	Remarks
Line No.	Diverted Into	From Stream or Creek	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1		NONE							
2									
3									
4									
5									
WELLS							Pumping Capacity	Annual Quantities Pumped	Remarks
Line No.	At Plant	Location	Number	Dimensions	Depth to Water				
6		NONE							
7									
8									
9									
10									
TUNNELS AND SPRINGS					FLOW IN		Annual Quantities Pumped	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11		NONE							
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased from NONE								
18									
19									
SCHEDULE D - 2									
Description of Storage Facilities									
Line No.	Type	Number	Combined Capacity	Remarks					
20	A. Collecting reservoirs								
21	Concrete	NONE							
22	Earth								
23	Wood								
24	B. Distribution reservoirs								
25	Concrete								
26	Earth								
27	Wood								
28	C. Tanks								
29	Wood								
30	Metal								
31	Concrete								
32	<b>Totals</b>		<b>0</b>	<b>0</b>					







**End of Year Balance in Selected Accounts**

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

131	Materials and supplies on hand	\$	
100.3	Construction work in progress	\$	6,002,562
241	Advances for construction	\$	1,328,189
285	Contribution in aid of construction	\$	(75,954)

**Name of District Manager:**

**Address:** 630 East Foothill Boulevard; San Dimas, CA 91773-9016

**Telephone:** 909/394-3600

This report sets forth book or allocated figures and other data pertaining to the **GENERAL OFFICE** district for the period from January 1, 2002 to December 31, 2002.

*Gladys Farrow*  
\_\_\_\_\_  
Signature

**Controller**  
\_\_\_\_\_  
Title

4/29/03  
\_\_\_\_\_  
Date