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2007
 ANNUAL REPORT
 OF
 DISTRICT WATER SYSTEM OPERATIONS
 OF
 CALIFORNIA WATER SERVICE COMPANY
 1720 North First Street
 SAN JOSE, CALIFORNIA 95112-4598

Kernville, Arden, Bodfish
 Squirrel Mtn, Split Mtn, Southlake,
 Onyx, Mtn Shadows, Lakeland
 and Ponderosa Pine Kern Co.
 (TOWN OR CITY) (County)

Name of District: Kern River Valley

Location: and Ponderosa Pine Kern Co.
 (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)



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: KERN RIVER VALLEY WATER CO.

ANALYSIS OF UTILITY PLANT
December/31/2007

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 Run Time: 3:26:39 PM

ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	131,179.85	118,399.63			249,579.48
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	11,996.11				11,996.11
315	WELLS	387,749.57	984,587.56			1,372,337.13
316	SUPPLY MAINS	114,968.88				114,968.88
	TOTAL SOURCE OF SUPPLY PLANT	514,714.56	984,587.56			1,499,302.12
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,785.57				1,785.57
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	868,086.59	-48,834.18			819,252.41
325	OTHER PUMPING PLANT	6,560.03				6,560.03
	TOTAL PUMPING PLANT	876,432.19	-48,834.18			827,598.01
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	19,043.58				19,043.58
332	WATER TREATMENT EQUIPMENT	2,831,960.88	2,507,959.96			5,339,920.84
	TOTAL WATER TREATMENT PLANT	2,851,004.46	2,507,959.96			5,358,964.42
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	855,051.84	305,017.78			1,160,069.62
3421	TANK PAINTING	161,929.64	158,940.21			320,869.85
343	TRANS AND DIST MAINS	1,867,867.57	837,347.67			2,705,215.24
344	FIRE MAINS	0.00				0.00
345	SERVICES	183,921.06	60,006.76			243,927.82
346	METERS	15,597.82				15,597.82
348	HYDRANTS	3,274.30				3,274.30
	TOTAL TRANS AND DIST PLANT	3,087,642.23	1,361,312.42			4,448,954.65
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	174,521.84	19,763.56	-12,455.97		181,829.43
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	51,311.09				51,311.09
3721	OFFICE EQUIPMENT - COMPUTERS	1,964.72	5,194.57			7,159.29
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	364,912.19		-84,623.71		280,288.48
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	5,785.42				5,785.42
376	COMMUNICATION EQUIPMENT	21,758.84				21,758.84
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	108,616.90		-12,333.74		96,283.16
379	OTHER GENERAL PLANT	1,632.16				1,632.16
	TOTAL OTHER GENERAL PLANT	730,503.16	24,958.13	-109,413.42		646,047.87
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	170.34				170.34
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	573,909.32	49,800.29	-5,350.73	5,714.72	624,073.60
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	574,079.66	49,800.29	-5,350.73	5,714.72	624,243.94
	TOTAL UTILITY PLANT IN SERVICE	8,765,556.11	4,998,183.81	-114,764.15	5,714.72	13,654,690.49



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Arden

ANALYSIS OF UTILITY PLANT December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	615.76				615.76
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	615.76				615.76
II. LAND PLANT						
306	LAND AND LAND RIGHTS	14,782.00				14,782.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	38,304.93				38,304.93
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	271,756.35				271,756.35
316	SUPPLY MAINS	4,423.85				4,423.85
	TOTAL SOURCE OF SUPPLY PLANT	314,485.13				314,485.13
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,863.86				3,863.86
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	254,592.20				254,592.20
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	258,456.06				258,456.06
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	240,279.74				240,279.74
	TOTAL WATER TREATMENT PLANT	240,279.74				240,279.74
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	385,324.48				385,324.48
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	864,714.91				864,714.91
344	FIRE MAINS	0.00				0.00
345	SERVICES	120,857.42				120,857.42
346	METERS	57,670.84				57,670.84
348	HYDRANTS	42,394.21				42,394.21
	TOTAL TRANS AND DIST PLANT	1,470,961.86				1,470,961.86
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	2,728.91				2,728.91
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	2,728.91				2,728.91
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	2,302,309.46				2,302,309.46



Report ID: CW_W405-
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 Department: Bodfish

ANALYSIS OF UTILITY PLANT
December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	26,124.25				26,124.25
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	1,608.00				1,608.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	133,812.20				133,812.20
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	135,420.20				135,420.20
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,759.88				3,759.88
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	83,072.47				83,072.47
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	86,832.35				86,832.35
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	35,865.00				35,865.00
	TOTAL WATER TREATMENT PLANT	35,865.00				35,865.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	469,810.77				469,810.77
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	306,753.65				306,753.65
344	FIRE MAINS	0.00				0.00
345	SERVICES	23,695.44				23,695.44
346	METERS	23,962.03				23,962.03
348	HYDRANTS	10,543.10				10,543.10
	TOTAL TRANS AND DIST PLANT	834,764.99				834,764.99
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,119,006.79				1,119,006.79



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 Department: Kernville

ANALYSIS OF UTILITY PLANT
December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	3,728.54				3,728.54
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	3,728.54				3,728.54
II. LAND PLANT						
306	LAND AND LAND RIGHTS	9,733.12				9,733.12
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	5,133.30				5,133.30
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	263,445.64				263,445.64
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	268,578.94				268,578.94
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	7,296.22				7,296.22
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	95,316.53		-990.00		94,326.53
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	102,612.75		-990.00		101,622.75
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	42,603.76				42,603.76
332	WATER TREATMENT EQUIPMENT	452,447.55				452,447.55
	TOTAL WATER TREATMENT PLANT	495,051.31				495,051.31
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	258,349.82				258,349.82
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	280,006.78				280,006.78
344	FIRE MAINS	0.00				0.00
345	SERVICES	44,709.43				44,709.43
346	METERS	30,222.60				30,222.60
348	HYDRANTS	17,189.25				17,189.25
	TOTAL TRANS AND DIST PLANT	630,477.88				630,477.88
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,510,182.54		-990.00		1,509,192.54



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Lakeland

ANALYSIS OF UTILITY PLANT

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00				500.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	6,882.00				6,882.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	80,291.11				80,291.11
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	80,291.11				80,291.11
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,603.05				3,603.05
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	69,825.08				69,825.08
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	73,428.13				73,428.13
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	290,774.49				290,774.49
	TOTAL WATER TREATMENT PLANT	290,774.49				290,774.49
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	221,411.86				221,411.86
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	87,153.69				87,153.69
344	FIRE MAINS	0.00				0.00
345	SERVICES	31,289.35				31,289.35
346	METERS	3,706.00				3,706.00
348	HYDRANTS	8,088.09				8,088.09
	TOTAL TRANS AND DIST PLANT	351,648.99				351,648.99
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	803,524.72				803,524.72



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Mt Shadow

ANALYSIS OF UTILITY PLANT
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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	1,144.93				1,144.93
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	3,800.00				3,800.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	3,383.09				3,383.09
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	7,183.09				7,183.09
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	5,290.99				5,290.99
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,290.99				5,290.99
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	11,287.44				11,287.44
	TOTAL WATER TREATMENT PLANT	11,287.44				11,287.44
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	23,488.38				23,488.38
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	29,860.00				29,860.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	5,174.61				5,174.61
346	METERS	0.00				0.00
348	HYDRANTS	17,598.69				17,598.69
	TOTAL TRANS AND DIST PLANT	76,121.68				76,121.68
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	101,028.13				101,028.13



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Onyx

ANALYSIS OF UTILITY PLANT December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00				500.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	7,492.80				7,492.80
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	91,813.59				91,813.59
316	SUPPLY MAINS	1,293.00				1,293.00
	TOTAL SOURCE OF SUPPLY PLANT	93,106.59				93,106.59
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	94,708.75				94,708.75
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	94,708.75				94,708.75
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	24,171.96				24,171.96
	TOTAL WATER TREATMENT PLANT	24,171.96				24,171.96
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	157,574.36				157,574.36
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	334,744.35				334,744.35
344	FIRE MAINS	0.00				0.00
345	SERVICES	20,255.16				20,255.16
346	METERS	17,422.87				17,422.87
348	HYDRANTS	1,936.64				1,936.64
	TOTAL TRANS AND DIST PLANT	531,933.38				531,933.38
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	751,913.48				751,913.48



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Split Mountain

ANALYSIS OF UTILITY PLANT
December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	3,060.94				3,060.94
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	3,060.94				3,060.94
II. LAND PLANT						
306	LAND AND LAND RIGHTS	1,000.00				1,000.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	9,335.84				9,335.84
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	9,335.84				9,335.84
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	29,242.48				29,242.48
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	29,242.48				29,242.48
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	24,907.18				24,907.18
	TOTAL WATER TREATMENT PLANT	24,907.18				24,907.18
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	96,493.50				96,493.50
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	60,940.27				60,940.27
344	FIRE MAINS	0.00				0.00
345	SERVICES	13,468.56				13,468.56
346	METERS	5,297.05				5,297.05
348	HYDRANTS	5,579.17				5,579.17
	TOTAL TRANS AND DIST PLANT	181,778.55				181,778.55
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	249,324.99				249,324.99



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: Squirrel Mountain(& Quail Val)

ANALYSIS OF UTILITY PLANT December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	8,030.03				8,030.03
	TOTAL INTANGIBLE PLANT	8,530.03				8,530.03
II. LAND PLANT						
306	LAND AND LAND RIGHTS	3,301.92				3,301.92
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	468,215.82				468,215.82
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	468,215.82				468,215.82
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	135,498.84				135,498.84
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	135,498.84				135,498.84
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	94,720.91				94,720.91
	TOTAL WATER TREATMENT PLANT	94,720.91				94,720.91
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	450,800.02				450,800.02
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	382,207.74				382,207.74
344	FIRE MAINS	0.00				0.00
345	SERVICES	24,357.24				24,357.24
346	METERS	11,240.29				11,240.29
348	HYDRANTS	14,825.36				14,825.36
	TOTAL TRANS AND DIST PLANT	883,430.65				883,430.65
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,593,698.17				1,593,698.17



Report ID: CW_W405-
 Business Unit: CWSCO
 Department: South Lake

ANALYSIS OF UTILITY PLANT
December/31/2007

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ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	856.00				856.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	856.00				856.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	3,000.00				3,000.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	19,933.68				19,933.68
316	SUPPLY MAINS	18,532.00				18,532.00
	TOTAL SOURCE OF SUPPLY PLANT	38,465.68				38,465.68
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	4,118.00				4,118.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	57,648.63				57,648.63
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	61,766.63				61,766.63
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	1,041.00				1,041.00
	TOTAL WATER TREATMENT PLANT	1,041.00				1,041.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	70,008.81				70,008.81
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	362,200.00				362,200.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	63,277.32				63,277.32
346	METERS	30,645.36				30,645.36
348	HYDRANTS	30,455.71				30,455.71
	TOTAL TRANS AND DIST PLANT	556,587.20				556,587.20
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	661,716.51				661,716.51

SCHEDULE A-3

KERN RIVER VALLEY

Depreciation and Amortization Reserves

2007

Line No.	Item (a)		Account 250		Account 251		Account 252		Account 253	
			Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)		Other Property (e)	
1	Balance in reserves at beginning of year		198,882.93							
			3,671,332.80		841,865.76		0.00		0.00	
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	48,899.17							
			549,325.00							
4	b) Charged to account No. 265		24,167.00							
6	c) Charged to clearing accounts	(G)	3,276.92							
			54,226.00							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	(2,151.49)							
			0.00	(B)	111,803.38					
8	Total Credits		677,732.60		111,803.38					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	5,350.73							
			110,403.42							
11	b) Cost of removal	(G)	0.00							
			0.00							
12	c) All other debits	(G)	(130.74)			(C)	0.00			
			(47,995.04)							
13	Total Debits		67,628.37				0.00			
14	Balances in reserves at end of year		4,380,319.96		953,669.14		0.00		0.00	
15	State method of determining depreciation charges:	Straight Line Remaining Life Method & Liberalized								
16	(A) Depreciation on Intracompany transfers	(B) Amortization charged to 504 (G) General Office Allocation								
17	(C) Amortization charged to 537									
18	Report depreciation in Federal Tax Return for year:	2,320,784.00								
19	Indicate nature of these items and accounts affected									
20		(See Schedule A-3a opposite)								



ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	3,211.00	767.00	0.00	0.00	0.00	0.00	3,978.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	135.00	326.00	0.00	0.00	0.00	0.00	461.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	176,649.00	62,195.00	0.00	0.00	0.00	0.00	238,844.00
3160 SUPPLY MAINS	10,265.00	4,789.00	0.00	0.00	0.00	0.00	15,054.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	190,260.00	68,077.00	0.00	0.00	0.00	0.00	258,337.00
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	3,856.00	1,236.00	0.00	0.00	0.00	0.00	5,092.00
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	258,712.00	86,629.00	0.00	0.00	0.00	0.00	345,341.00
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	262,568.00	87,865.00	0.00	0.00	0.00	0.00	350,433.00
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	800.00	1,917.00	0.00	0.00	0.00	0.00	2,717.00
3320 WATER TREATMENT EQUIPMENT	281,281.00	247,876.00	0.00	0.00	0.00	0.00	529,157.00
TOTAL WATER TREATMENT PLANT	282,081.00	249,793.00	0.00	0.00	0.00	0.00	531,874.00
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	157,026.00	77,982.00	0.00	0.00	0.00	0.00	235,008.00
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	280,780.00	54,724.00	0.00	0.00	0.00	0.00	335,504.00
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	41,068.00	8,124.00	0.00	0.00	0.00	0.00	49,192.00
3460 METERS	22,688.00	2,477.00	0.00	0.00	0.00	0.00	25,165.00
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	24,592.00	1,610.00	0.00	0.00	0.00	0.00	26,202.00
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	526,154.00	144,917.00	0.00	0.00	0.00	0.00	671,071.00
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	43,796.00	5,690.00	-12,455.97	0.00	0.00	0.00	37,030.03
3720 OFFICE FURNITURE AND EQUIP	80,711.00	6,414.00	0.00	0.00	0.00	0.00	87,125.00
3721 OFFICE EQUIPMENT - COMPUTERS	1,572.00	614.00	0.00	0.00	0.00	0.00	2,186.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	129,542.68	54,226.00	-84,623.71	42,995.04	0.00	0.00	142,140.01
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	1,398.05	476.00	0.00	0.00	0.00	0.00	1,874.05
3760 COMMUNICATION EQUIPMENT	955.00	2,291.00	0.00	0.00	0.00	0.00	3,246.00
3770 POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780 TOOLS, SHOP AND GARAGE EQUIP	41,698.05	7,190.00	-12,333.74	5,000.00	0.00	0.00	41,554.31
3790 OTHER GENERAL PLANT	65.00	155.00	0.00	0.00	0.00	0.00	220.00
3900 OTHER TANGIBLE PROPERTY	-2,366,621.07	0.00	0.00	0.00	0.00	0.00	-2,366,621.07
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	-2,066,883.29	77,056.00	-109,413.42	47,995.04	0.00	0.00	-2,051,245.67
GO PLANT ALLOCATION	198,882.93	50,024.60	-5,350.73	130.74	0.00	0.00	243,687.54
TOTAL DEPRECIATION	-606,937.36	677,732.60	-114,764.15	48,125.78	0.00	0.00	4,156.87



Report ID: CWW406-
Schedule A-3A
Dept: Arden

ANNUAL REPORT FOR DEPRECIATION Analysis of Depreciation Reserve - Account no 250

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	27,156.53	0.00	0.00	0.00	0.00	0.00	27,156.53
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	68,460.54	0.00	0.00	0.00	0.00	0.00	68,460.54
3160 SUPPLY MAINS	3,201.59	0.00	0.00	0.00	0.00	0.00	3,201.59
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	98,818.66	0.00	0.00	0.00	0.00	0.00	98,818.66
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	69.74	0.00	0.00	0.00	0.00	0.00	69.74
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	90,787.84	0.00	0.00	0.00	0.00	0.00	90,787.84
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	90,857.58	0.00	0.00	0.00	0.00	0.00	90,857.58
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	13,990.61	0.00	0.00	0.00	0.00	0.00	13,990.61
TOTAL WATER TREATMENT PLANT	13,990.61	0.00	0.00	0.00	0.00	0.00	13,990.61
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	97,252.49	0.00	0.00	0.00	0.00	0.00	97,252.49
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	160,390.21	0.00	0.00	0.00	0.00	0.00	160,390.21
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	70,894.74	0.00	0.00	0.00	0.00	0.00	70,894.74
3460 METERS	31,745.44	0.00	0.00	0.00	0.00	0.00	31,745.44
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	14,135.35	0.00	0.00	0.00	0.00	0.00	14,135.35
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	374,418.23	0.00	0.00	0.00	0.00	0.00	374,418.23
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3720 OFFICE FURNITURE AND EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3721 OFFICE EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3770 POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780 TOOLS, SHOP AND GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	1,041,526.05	0.00	0.00	0.00	0.00	0.00	1,041,526.05
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,041,526.05	0.00	0.00	0.00	0.00	0.00	1,041,526.05
GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	1,619,611.13	0.00	0.00	0.00	0.00	0.00	1,619,611.13



Report ID: CWW406-
 Schedule A-3A
 Dept: Kernville

ANNUAL REPORT FOR DEPRECIATION Analysis of Depreciation Reserve - Account no 250

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	1,740.19	0.00	0.00	0.00	0.00	0.00	1,740.19
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	24,663.67	0.00	0.00	0.00	0.00	0.00	24,663.67
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	26,403.86	0.00	0.00	0.00	0.00	0.00	26,403.86
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	-5,948.94	0.00	0.00	0.00	0.00	0.00	-5,948.94
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	24,201.02	0.00	-990.00	0.00	0.00	0.00	23,211.02
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	18,252.08	0.00	-990.00	0.00	0.00	0.00	17,262.08
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	-2,379.24	0.00	0.00	0.00	0.00	0.00	-2,379.24
TOTAL WATER TREATMENT PLANT	-2,379.24	0.00	0.00	0.00	0.00	0.00	-2,379.24
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	29,395.37	0.00	0.00	0.00	0.00	0.00	29,395.37
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	155,743.29	0.00	0.00	0.00	0.00	0.00	155,743.29
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	29,647.14	0.00	0.00	0.00	0.00	0.00	29,647.14
3460 METERS	21,094.04	0.00	0.00	0.00	0.00	0.00	21,094.04
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	7,348.36	0.00	0.00	0.00	0.00	0.00	7,348.36
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	243,228.20	0.00	0.00	0.00	0.00	0.00	243,228.20
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3720 OFFICE FURNITURE AND EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3721 OFFICE EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3770 POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780 TOOLS, SHOP AND GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	305,177.73	0.00	0.00	0.00	0.00	0.00	305,177.73
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	305,177.73	0.00	0.00	0.00	0.00	0.00	305,177.73
GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	590,682.63	0.00	-990.00	0.00	0.00	0.00	589,692.63

Kern River Valley Water Co.

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	3,175,004.42	2,638,383.56		536,620.86
25		601.2 Industrial Sales	0.00	0.00		0.00
26		601.3 Sales to Public Authorities	61,380.88	44,702.00		16,678.88
27		Sub-Total	<u>3,236,385.30</u>	<u>2,683,085.56</u>		<u>553,299.74</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	29,061.21	25,344.00		3,717.21
31		602.3 Sales to Public Authorities	0.00	0.00		0.00
32		Sub-Total	<u>29,061.21</u>	<u>25,344.00</u>		<u>3,717.21</u>
34	603	603.1 Metered Sales, Irrigation Customers	0.00	59.89		(59.89)
		Sub-Total	<u>0.00</u>	<u>59.89</u>		<u>(59.89)</u>
37	604	Private Fire Protection Service	1,357.13	1,274.92		82.21
38	605	Public Fire Protection Service	0.00	0.00		0.00
39	606	Sales To Other Water Utilities For Resale	0.00	0.00		0.00
42	609	Other Sales or Service	0.00	673.61		(673.61)
43		Sub-Total	<u>1,357.13</u>	<u>1,948.53</u>		<u>(591.40)</u>
44		Total Water Service Revenue	<u>3,266,803.64</u>	<u>2,710,437.98</u>		<u>556,365.66</u>
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	3,325.58	1,897.91		1,427.67
48	612	Rent From Water Property	0.00	0.00		0.00
50	614	Other Water Revenues	3,998.97	25,991.09		(21,992.12)
51		Total Other Water Revenues	<u>7,324.55</u>	<u>27,889.00</u>		<u>(20,564.45)</u>
52		Total Operating Revenues	<u>3,274,128.19</u>	<u>2,738,326.98</u>		<u>535,801.21</u>

4 Kern River Valley Water Co.

SCHEDULE B-3

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		I. Source of Supply Expense			
2		Operation			
3	701	Operation Supervision and Engineering	0.00	0.00	0.00
5	702	Operation Labor and Expense	0.00	0.00	0.00
6	703	Miscellaneous Expense	0.00	1,031.50	(1,031.50)
7	704	Purchased Water	38,436.64	74,128.19	(35,691.55)
8		Maintenance			
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00
11	707	Maint. Of Structures and Improvements	0.00	0.00	0.00
12	708	Maint. Of Reservoirs	0.00	0.00	0.00
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00
16	711	Maint. Of Wells	9,418.66	194.18	9,224.48
17	712	Maint. Of Supply Mains	0.00	0.00	0.00
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00
19		Total Source of Supply Expenses	47,855.30	75,353.87	(27,498.57)
20		II. Pumping Expenses			
21		Operation			
22	721	Operation Supervision and Engineering	18,226.75	15,487.62	2,739.13
24	722	Power Production Labor and Expenses	2,512.25	217.00	2,295.25
26	723	Fuel For Power Production	545.44	0.00	545.44
27	724	Pumping Labor and Expenses	125,346.72	109,598.09	15,748.63
28	725	Miscellaneous Expenses	10,734.02	300.42	10,433.60
29	726	Fuel or Power Purchased For Pumping	299,467.56	256,128.05	43,339.51
30		Maintenance			
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	10,369.26	0.00	10,369.26
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	10,988.85	18,624.69	(7,635.84)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	478,190.85	400,355.87	77,834.98
38		III. Water Treatment Expenses			
39		Operation			
40	741	Operation Supervision and Engineering	7,182.77	6,439.14	743.63
42	742	Operation Labor and Expenses	262,330.33	228,261.85	34,068.48
43	743	Miscellaneous Expenses	1,093.85	676.81	417.04
44	744	Chemicals and Filtering Materials	35,510.92	31,989.72	3,521.20
45	745	Water Trmt Allocation in/Out	0.00	0.00	
46	746	Maint. Supervision and Engineering	0.00	0.00	0.00
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	12,818.91	9,125.45	3,693.46
50		Total Water Treatment Expenses	318,936.78	276,492.97	42,443.81

OPERATING EXPENSE

- CLASS A, B, AND C WATER

UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	23,141.02	25,800.66	(2,659.64)
5	752	Storage Facilities Expenses	20,647.88	23,548.27	(2,900.39)
7	753	Transmission and Distribution Lines	82,524.74	55,247.66	27,277.08
8	754	Meter Expenses	31,739.48	27,391.18	4,348.30
9	755	Customer Installation Expenses	7,834.03	5,865.24	1,968.79
10	756	Miscellaneous	13,255.93	14,738.09	(1,482.16)
11		Maintenance			
12	758	Maint. Supervision and Engineering	0.00	0.00	0.00
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	2,140.32	11,561.73	(9,421.41)
16	761	Maint. Of Transmission and Distribbut. Mains	32,111.39	28,307.22	3,804.17
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	42,500.20	33,390.62	9,109.58
21	764	Maint. Of Meters	326.35	44.46	281.89
22	765	Maint. Of Hydrants	0.00	0.00	0.00
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	256,221.34	225,895.13	30,326.21
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	66,374.22	52,048.15	14,326.07
29	772	Meter Reading Expenses	68,497.50	60,435.92	8,061.58
30	773	Customer Records and Collection Expenses	103,795.55	80,570.17	23,225.38
32	774	Miscellaneous Customer Accounting Expenses	58,435.35	51,279.45	7,155.90
33	775	Uncollectible Accounts	34,984.22	21,576.83	13,407.39
34	776	Cust Acct Allocation In/Out	0.00	0.00	
		Total Customer Accounts Expense	332,086.84	265,910.52	66,176.32
35		VI. Sales Expenses			
36		Operation			
37	781	Supervision			
39	782	Demostration and Selling Expenses			
40	783	Advertising Expenses			
41	784	Miscellaneous Sales Expenses			
42	785	Merchandising, Jobbing and Contract Work			
43		Total Sales Expenses	0.00	0.00	0.00

6 Kern River Valley Water Co.

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	12.25	0.00	12.25
5	792	Office Supplies and Other Expenses	9,342.65	8,631.21	711.44
6	793	Property Insurance	442.00	661.00	(219.00)
7	794	Injuries and Damages	23,408.24	9,179.77	14,228.47
8	795	Employees Pensions and Benefits	79,117.20	79,319.08	(201.88)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	45,316.89	37,264.07	8,052.82
12	798	Outside Service Employed	517.55	921.23	(403.68)
14	799	Miscellaneous General Expense	3,790.42	3,673.55	116.87
15		Maintenance			
16	805	Maintenance of General Plant	0.00	0.00	0.00
17		Total Administrative and General Expenses	161,947.20	139,649.91	22,297.29
18		VIII. Miscellaneous			
19	811	Rents	2,080.00	2,080.00	0.00
20	812	Admin. Exp. Transferred	(5,483.35)	(7,734.84)	2,251.49
20		Admin. Exp. Transferred - General Office	551,169.02	476,798.21	74,370.81
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	547,765.67	471,143.37	76,622.30
23		Total Operating Expenses	2,143,003.98	1,854,801.64	288,202.34

		TAXES CHARGED DURING YEAR				
LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	48,869.33	47,669.33	1,200.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	2,100.00	1,867.93			232.07
27	Other State and Local Taxes	45,547.57	45,547.57			
28	Federal Unemployment Tax	560.00	498.13			61.87
29	FICA	45,413.89	39,038.54			6,375.35
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		412,984.78	405,115.49	1,200.00	0.00	(6,669.29)

TAXES CHARGED DURING YEAR						
LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	159,283.63	159,283.63	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		429,777.62	429,777.62	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(3,484.88)	(3,484.88)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		267,009.11	267,009.11	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(3,110.96)	(3,110.96)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		267,383.03	267,383.03	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	15,550.63	15,550.63	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		286,044.62	286,044.62	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(827.05)	(827.05)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		269,666.94	269,666.94	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(4,291.64)	(4,291.64)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		266,202.35	266,202.35	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(13,383.25)	(13,383.25)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		257,110.74	257,110.74	0.00	0.00	0.00

		TAXES CHARGED DURING YEAR				
LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(1,810.49)	(1,810.49)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		<u>268,683.50</u>	<u>268,683.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(9,580.64)	(9,580.64)	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		260,913.35	260,913.35	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		270,493.99	270,493.99	0.00	0.00	0.00

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00	0.00	
25	State corporate Franchise Tax	51,435.10	51,435.10			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	197,924.25	197,924.25			
32						
33						
34						
35	General Office Allocation	21,134.65	21,134.65			
36						
37						
38						
39		270,493.99	270,493.99	0.00	0.00	0.00

**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			
1				Claim	Capacity	Max	Min		
2									
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity		Annual Quantities Pumped (Unit) ²	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12									
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 <u>City of Bakersfield: Kissack Ranch</u>								
30	Annual quantities purchased <u>28.7: 2.2</u> (Unit chosen) ² <u>Million Gallons</u>								
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			
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			

KERN RIVER VALLEY DISTRICT

WELL PRODUCTION - YEAR 2006

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2007 M.G.</u>	<u>2007 A.F.</u>	<u>HOURS</u>
<u>ARDEN (Wofford Heights)</u>						
Wofford Heights Blvd. at Marina Dr.	5	6	425	0.0	0.0	N/A
701 Evans Road	13	6	525	0.0	0.0	N/A
701 Evans Road	14	6	565	26.7	81.9	N/A
30 Senjayho	15	6	342	4.6	14.1	N/A
701 Evans Road	17	6	450	36.6	112.3	N/A
41 Lakeshore Drive	18	6	540	11.4	35.0	N/A
161 Seargent	Quail 1	N/A	N/A	0.0	0.0	N/A
244 Seargent	Qual 2	N/A	N/A	0.0	0.0	N/A
Bristlecone	Quali 3	N/A	N/A	0.0	0.0	N/A
Countrywood	Upper	6	N/A	0.0	0.0	N/A
Countrywood	Lower	6	N/A	6.7	20.6	N/A
SUBTOTAL	11			86.0	263.9	
<u>BODFISH</u>						
376 Rim Road	5	6	190	1.4	4.3	N/A
376 Rim Road	7	6	300	2.5	7.7	N/A
286 Bodfish Cyn Road	8	8	250	10.2	31.3	N/A
286 Bodfish Cyn Road	10	6	400	7.7	23.6	N/A
286 Bodfish Cyn Road	11	6	360	10.2	31.3	N/A
2392 Rembach Road (Canyon Heights)	CH-1	6	419	1.3	4.0	N/A
19 Spring Ct. (Canyon Heights)	CH-2A	6	399	3.7	11.4	N/A
19 Spring Ct. (Canyon Heights)	CH-3	8	399	0.0	0.0	N/A
REMBACH	14-01	8	520	5.2	16.0	N/A
REMBACH	14-02	8	600	10.9	33.5	N/A
BODFISH CANYON ROAD	13-01	8	270	6.2	19.0	N/A
SUBTOTAL	11			59.3	182.0	
<u>KERVILLE</u>						
226 Sirretta	2	10	81	0.0	0.0	N/A
24 Sirretta	3	10	84	0.0	0.0	N/A
24 Sirretta	4	10	52	0.0	0.0	N/A
530 Sirretta	5	10	56	8.0	24.6	N/A
150 Sirretta	7	8	104	0.0	0.0	N/A
190 Sirretta	9	10	95	0.0	0.0	N/A
150 Sirretta	11	10	78	0.0	0.0	N/A
150 Sirretta	12	12	125	0.0	0.0	N/A
150 Sirretta	13	8	100	0.0	0.0	N/A
65 Burlando	14	8	100	0.0	0.0	N/A
150 Sirretta	15	10	150	0.0	0.0	N/A
150 Sirretta	16	10	150	0.0	0.0	N/A
SUBTOTAL	12			8.0	24.6	

KERN RIVER VALLEY DISTRICT

WELL PRODUCTION - YEAR 2006

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2007 M.G.</u>	<u>2007 A.F.</u>	<u>HOURS</u>
<u>LAKELAND</u>						
Wofford Heights Blvd. at Marina Dr.	1	N/A	N/A	0.0	0.0	N/A
701 Evans Road	4	6	132	5.0	15.3	N/A
701 Evans Road	5	8	149	3.4	10.4	N/A
30 Senjayho	6	8	570	7.4	22.7	N/A
SUBTOTAL	4			15.8	48.5	
<u>MOUNTAIN SHADOWS (Wofford Heights)</u>						
n/a	1	6	170	0.0	0.0	N/A
605 Old State	2	6	295	2.4	7.4	N/A
397 Old State	3	N/A	N/A	2.1	6.4	N/A
End of Pinehurst	PP. 2	6	500	0.0	0.0	N/A
n/a	PP. 3	6	460	2.3	7.1	N/A
SUBTOTAL	5			6.8	20.9	
<u>ONYX</u>						
8091 Easy St.	1	N/A	N/A	0.0	0.0	N/A
401 Otis St.	2	N/A	N/A	0.0	0.0	N/A
Approx. 300 feet west of Otis (dead end) highway 178	4	N/A	N/A	0.0	0.0	N/A
	<u>Smith Well</u>	8	174	<u>20.2</u>	<u>62.0</u>	N/A
SUBTOTAL	4			20.2	62.0	
<u>SOUTHLAKE</u>						
HWY 178	5	12	236	40.3	123.7	N/A
HWY 178	6	12	110	41.5	127.4	N/A
HWY 178	7	10	205	38.8	119.1	N/A
HWY 178	8	10	210	26.7	81.9	N/A
SUBTOTAL	4			147.3	452.0	

KERN RIVER VALLEY DISTRICT

WELL PRODUCTION - YEAR 2006

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2007 M.G.</u>	<u>2007 A.F.</u>	<u>HOURS</u>
<u>SQUIRREL MOUNTAIN (Squirrel Valley)</u>						
N/E of Geneva Ct.	1-C	6	N/A	0.0	0.0	N/A
N/O Mark Lane w/o Shadow Mtn.	2	6	N/A	0.0	0.0	N/A
Big Springs Road	3	6	428	0.0	0.0	N/A
3405 Big Springs Road	5-C	6	578	0.0	0.0	N/A
Big Springs Road	6-a	6	441	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-c	6	362	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-d	6	240	0.0	0.0	N/A
Big Springs Road	8	6	635	0.0	0.0	N/A
Southeast of McCray and Quail	9	6	650	0.0	0.0	N/A
South Southwest of the end of Fawn Ct.	10	6	661	0.0	0.0	N/A
6112 Cougar	11	6	200	0.0	0.0	N/A
South Southwest of south end of McCray	12	8	545	0.0	0.0	N/A
SUBTOTAL	12			0.0	0.0	
<u>SPLIT MOUNTAIN (Wofford Heights)</u>						
	Homestead	6	258	0.0	0.0	N/A
121 Cane Peak	Homestead	8	310	11.4	35.0	N/A
1989 Evans Road	Pala	7	265	2.1	6.4	N/A
SUBTOTAL	3			13.5	41.4	
GRAND TOTAL	61			356.9	1,095.3	

CALIFORNIA WATER SERVICE COMPANY

KERN RIVER VALLEY AREA

STORAGE FACILITIES - DECEMBER 31, 2007

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<u>Arden</u>				
Evans Road	Sta. 014-Tank 1	System	Steel	300
Windy Hill	Sta. 013-Tank 1	System	Steel	79
Christmas Tree	Sta. 006-Tank 1	System	Steel	42
Countrywood	Sta. 009-Tank 1	System	Steel	40
Countrywood	Sta. 009-Tank 2	System	Steel	21
Nellie Dent	Sta. 011-Tank 1	System	Steel	320
Senjayho Drive	Sta. 002-Tank 1	Well 15	Steel	42
Oakwood Drive	Sta. 007-Tank 1	System	Steel	42
Upper Juniper Highlands	Sta. 008-Tank 1	System	Steel	42
	9			928
<u>Bodfish</u>				
Dodger	Sta. 010-Tank 1	System	Steel	300
Juniper Hills	Sta. 203-Tank 1	System	Steel	100
Rim Road	Sta. 011-Tank 1	System	Steel	42
Canyon Heights	Sta. 103-Tank 3	System	Steel	42
do.	Sta. 103-Tank 4	System	Steel	150
	5			634
<u>Kernville</u>				
Grove Park	Sta. 005-Tank 1	System	Steel	300
Pasco	Sta. 006-Tank 1	System	Steel	210
Treatment Plant	Sta. 001-Tank 2	Raw Water	"	6.5
Treatment Plant	Sta. 001-Tank 1	Treatment Plant	Steel	138
Treatment Plant	Sta. 001-Tank 3	Treatment Plant	Steel	400
	5			1,054.50
<u>Lakeland</u>				
Warren Way	Sta. 007-Tank 1	System	Steel	300
Treatment Plant	Sta. 008-Tank 1	Treatment Plant	Steel	42
	2			342
<u>Mountain Shadows</u>				
Mountain Shadows	Sta. 003-Tank 1	System	Steel	42
Ponderosa Pines	Sta. 006-Tank 1	System	Steel	8
do.	Sta. 006-Tank 2	System	Steel	8
	3			58
<u>Onyx</u>				
Coyote	Sta. 003-Tank 2	System	Steel	100
	Sta. 003-Tank 3			100
	2			200
<u>Southlake</u>				
Goat Ranch Road	Sta. 001-Tank 1	System	Steel	280
Upper Tank	Sta. 002-Tank 1	System	Steel	100
	2			380
<u>Squirrel Mountain</u>				
Big Spring	Sta. 005-Tank 1	System	Steel	93
Kissak	Sta. 013-Tank 1	System	Steel	300
Shadow Mountain	Sta. 007-Tank 1	System	Steel	210
	3			603
<u>Split Mountain</u>				
Homestead	Sta. 002-Tank 1	System	Steel	165
Pala	Sta. 004-Tank 1	System	Steel	80
	2			245
	<u>33</u>			<u>4,445</u>
		Total District		4,445



California Water Service Company
Supply And Distribution Mains

Run Date: February 20, 2008

12/31/2007

CWPLNTMS.RPT

Department: KERN RIVER VALLEY WATER CO.

<u>Pipe Size</u>	<u>Asbestos Cement</u>	<u>Cast Iron</u>	<u>Concrete Cylinder</u>	<u>Copper Tubing</u>	<u>Steel Standard</u>	<u>Steel Cement Lined</u>	<u>Steel Other</u>	<u>Ductile Iron</u>	<u>Plastic Pipe</u>	<u>Total</u>
3/4"					0	0	0		0	0
1"					0	0	0		0	0
1-1/4"						0				0
1-1/2"			0		0		0		0	0
2"		12,000			1,710		26,972		6,522	47,204
2-3/8"							0			0
2-1/2"						0	0			0
3"	5,208		0			0	2,813		8,764	16,785
3-1/2"						0	0		0	0
4"	97,844		0	108		0	6,762	0	30,230	134,944
4-1/2"							0			0
5"						0	0			0
5-1/2"										0
6"	115,284		0	54		0	32	0	60,627	175,997
7"						0	0			0
8"	23,532		0			0	596	0	19,860	43,988
9"						0	0			0
10"	1,800		0			0	0	0	0	1,800
10-3/4"						0	0			0
12"			0	0		0	0	0	0	0
12-3/4"						0				0
14"	0					0	0	0	0	0
15"			0							0
16"	0	0				0	0	0	0	0
17"							0			0
18"	0					0	0	0		0
19"										0
20"	0	0				0	0	0		0
21"										0
22"										0
24"							0	0		0
26"							0			0
27"										0
30"								0	0	0
33"										0
36"								0		0
37"										0
42"							0			0
Total	243,668	12,000	162	1,710	0	0	37,175	0	126,003	420,718

SCHEDULE D-4
Number of Active Service Connections

Kern

	Metered-	Dec. 31	Fiat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	4269	4267	16	14
Industrial	0	0		
Public Authorities	17	18		
Irrigation				
Other (specify)	1	0	5	5
Sub-Total	4287	4285	21	19
Private Fire Connections			4	4
Public Fire Connections			0	0
Totals	4287	4285	25	23

4285

KVD

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 -in.	17909	
3/4 - in.	21	2,738
1 - in.	3540	1,383
1 1/4 - in.		
1 1/2 - in.	463	3
2 - in.	512	13
2 1/2 - in.		
3 - in.	115	
4 - in.	30	3
5 - in.		
6 - in.	5	1
8 - in.		
10 - in.	1	
12 - in.		
16 - in.		
18 - in.		
other		
misc		
Totals	22596	4,141

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	22
3. Used, after repair	0
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	733
2. More than 10, but less than 15 years	0
3. More than 15 years	4,283

Kern River Valley		SCHEDULE D-7							Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)		
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr	
	Jan	Feb	Mar	Apr	May	Jun	Jul				
Commercial	3	25	27	60	49	67	231				
Industrial		0					0				
Public Authority		0	0	1		2	3				
Irrigation							0				
Other (specify)							0				
Total	3	25	27	61	49	69	234				
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan				
Commercial	78	77	75	58	36	32	356	587	519		
Industrial	3						3	3	0		
Public Authority	0	2	2	1	1		6	9	14		
Irrigation							0	0	0		
Other (specify)							0	0	0		
Total	81	79	77	59	37	32	365	599	533		
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 5,207											

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	(G)	1,572.52
		57,495.79
100.3. Construction work in progress	(G)	114,448.75
		394,109.89
241. Advances for construction		(21,492.97)
265. Contributions in aid of construction		(561,124.39)

(G) General Office Allocation

SIGNATURE

District Management


Name of District Manager Chris Whitley

Address P O Box 1260 (7138 Lake Isabella Blvd., Lake Isabella, CA 93240

Telephone (760) 379-5336

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

KERN RIVER VALLEY


Signature

Controller

Title
MAR 22 2008

Date

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