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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: Arden-Cordova Location: Rancho Cordova, Sacramento  
(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	10,633	0	0	0	10,633
3	302	Franchises and consents (Schedule A-1b)	1,893	0	0	0	1,893
4	303	Other intangible plant	1,117,841	205,834	0	0	1,323,675
5		Total intangible plant	1,130,367	205,834	0	0	1,336,201
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	1,218,056	0	0	0	1,218,056
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	3,864,173	2,140	(7,249)	0	3,859,063
16	316	Supply mains	8,440,896	2,356,061	0	0	10,796,957
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	12,305,069	2,358,201	(7,249)	0	14,656,021
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	580,996	7,784	0	0	588,781
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	18,884,569	386,520	(73,558)	0	19,197,530
25	325	Other pumping plant	1,007,637	17,373	0	0	1,025,011
26		Total pumping plant	20,473,203	411,677	(73,558)	0	20,811,322
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	3,866,695	254,314	(12,186)	0	4,108,823
30	332	Water treatment equipment	7,781,547	74,506	(651)	0	7,855,402
31		Total water treatment plant	11,648,243	328,819	(12,837)	0	11,964,225

**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	9,936,206	135,827	0	0	10,072,033
4	343	Transmission and distribution mains	20,607,739	529,515	(246)	0	21,137,008
5	344	Fire mains	0	0	0	0	0
6	345	Services	7,450,954	502,308	(421)	0	7,952,841
7	346	Meters	2,374,118	556,130	0	0	2,930,249
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	3,469,108	72,238	(7,109)	0	3,534,236
10	349	Other transmission and distribution plant	58,574	0	0	0	58,574
11		Total transmission and distribution plant	<b>43,896,699</b>	<b>1,796,018</b>	<b>(7,776)</b>	<b>0</b>	<b>45,684,941</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	495,656	0	0	0	495,656
15	372	Office furniture and equipment	333,635	6,749	0	0	340,384
16	373	Transportation equipment	482,471	0	0	0	482,471
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	15,532	0	0	0	15,532
19	376	Communication equipment	16,018	0	0	0	16,018
20	377	Power operated equipment	51,426	0	0	0	51,426
21	378	Tools, shop and garage equipment	157,080	5,625	0	0	162,705
22	379	Other general plant	2,970	0	0	0	2,970
23		Total general plant	<b>1,554,788</b>	<b>12,374</b>	<b>0</b>	<b>0</b>	<b>1,567,162</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	0	0	0	0	0
27	391	Utility plant purchased	301,968	0	0	0	301,968
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	<b>301,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,968</b>
30		Total utility plant in service	<b>92,528,392</b>	<b>5,112,924</b>	<b>(101,421)</b>	<b>0</b>	<b>97,539,895</b>

**SCHEDULE A-1d  
DISTRICT RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>DISTRICT RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		97,539,895	92,528,393
5		Construction Work in Progress		900,590	2,147,996
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>98,440,486</b>	<b>94,676,389</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		21,949,521	19,179,229
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>21,949,521</b>	<b>19,179,229</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,956,822	3,919,911
16		Deferred Investment Tax Credit		259,292	268,064
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>4,216,114</b>	<b>4,187,975</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		31,634,027	33,883,313
22		Advances for Construction		25,875,597	24,805,109
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>57,509,624</b>	<b>58,688,422</b>
25					
26		Add Materials and Supplies		94,264	59,718
27					
28		Add Working Cash (From Schedule A-1d(2))		(292,500)	(292,500)
29		Add General Office, Rgions, District office, CSA allocation		2,135,943	2,595,451
30		<b>TOTAL DISTRICT RATE BASE</b>			
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line</b>		<b>16,702,934</b>	<b>14,983,432</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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08-May-08

**GOLDEN STATE WATER COMPANY**  
Arden Cordova Customer Service Area

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	0.0	0.0	0.0
2 72600	POWER FOR PUMPING	1,162.6	49.4	57,433.5
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	131.7	31.1	4,095.9
5 77300	COMMON CUSTOMER ACCOUNT	193.4	2.6	511.7
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	7.6	0.0	0.0
8 78000	OPERATION LABOR	593.9	12.5	7,423.8
9 78100	ALL OTHER OPERATION EXPENSES	417.4	50.3	20,995.2
10 78700	MAINTENANCE LABOR	96.7	12.5	1,208.8
11 78800	ALL OTHER MAINTENANCE EXPENSES	188.4	39.2	7,385.3
12 79200	OFFICE SUPPLIES AND EXPENSE	57.4	(3.7)	(212.4)
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	1.0	0.0	0.0
15 79500	PENSIONS AND BENEFITS	5.7	0.0	0.0
16 79600	BUSINESS MEALS	0.3	0.0	0.0
17 79700	REGULATORY COMMISSION	103.7	0.0	0.0
18 79800	OUTSIDE SERVICES	159.3	55.5	8,841.2
19 79900	MISCELLANEOUS	25.2	(176.6)	(4,459.0)
20 79910	ALLOCATED GENERAL OFFICE	2,139.2	2.6	5,661.1
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	22.3	0.0	0.0
22 81100	RENT	12.3	(20.5)	(251.9)
23 81500	A&G LABOR	57.7	12.5	721.3
24 50300	DEPRECIATION AND AMORTIZATION	1,817.2	0.0	0.0
25 50710	PROPERTY TAXES	369.8	40.0	14,792.1
26 50720	PAYROLL TAXES	60.3	4.0	241.1
27 50730	LOCAL TAXES	32.7	263.0	8,594.7
28	STATE INCOME TAX	133.7	96.0	12,834.3
29	FEDERAL INCOME TAX	680.8	106.0	72,160.2
30	TOTAL OPERATING EXPENSES	8,470.1		217,976.8
31	CPUC FEE ( 1.4% OF REVENUE)	149.4	90.0	13,443.5
32	TOTAL	8,619.5		231,420.3
33	AVERAGE LAG ----->			25.73

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

34	(1) Average Lag in Collection of Revenues	15.88 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	25.73 days
36	(3) Excess of Collection Lag over Payment Lag	-9.85 days
37	(4) Total of Expenses, Taxes and Depreciation	\$8,619.5
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$23.6
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>(\$232.7)</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	18,981,005	198,225	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,872,159	58,672		
4	(b) Charged to Account 265	981,579			
5	(c) Charged to Clearing Accounts	73,000			
6	(d) Salvage recovered				
7	(e) All other credits <sup>1/</sup>				
8	Total credits	2,926,738	58,672	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	101,420			
11	(b) Cost of removal	113,694			
12	(c) All other debits <sup>1/</sup>				
13	Total debits	215,114	-	0	0
14	Balance in reserve at end of year	21,692,629	256,897	0	0
15	State method of determining depreciation charges.		Composite Rate		
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ <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	(722,574)	(130,996)	7,249	113,196	(733,125)
7	316	Supply mains	(588,926)	(182,324)			(771,250)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(1,311,500)	(313,320)	7,249	113,196	(1,504,375)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(130,890)	(14,177)	1		(145,066)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(4,115,502)	(738,387)	73,558		(4,780,331)
16	325	Other pumping plant	(197,650)	(29,267)	45		(226,872)
17		Total pumping plant	(4,444,042)	(781,831)	73,604	0	(5,152,269)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(862,785)	(133,312)	30,270		(965,827)
21	332	Water treatment equipment	(2,639,456)	(465,337)	651		(3,104,142)
22		Total water treatment plant	(3,502,241)	(598,649)	30,921	0	(4,069,969)
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					
3	342	Reservoirs and tanks	(980,997)	(259,335)			(1,240,332)
4	343	Transmission and distribution mains	(4,500,187)	(443,068)	246		(4,943,007)
5	344	Fire mains	0				0
6	345	Services	(2,022,197)	(233,215)	421	498	(2,254,493)
7	346	Meters	(573,989)	(122,505)			(696,494)
8	347	Meter installations	0				0
9	348	Hydrants	(816,213)	(77,014)	7,109		(886,118)
10	349	Other transmission and distribution plant	(14,203)	(1,775)			(15,978)
11		Total trans. and distribution plant	(8,907,786)	(1,136,910)	7,776	498	(10,036,422)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(152,368)	(12,491)			(164,859)
15	372	Office furniture and equipment	(203,169)	(6,539)			(209,708)
16	373	Transportation equipment	(143,192)	(73,000)	388		(215,804)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	(3,539)		(106)		(3,645)
19	376	Communication equipment	(16,017)				(16,017)
20	377	Power operated equipment	(51,425)				(51,425)
21	378	Tools, shop and garage equipment	(53,867)	(7,556)			(61,423)
22	379	Other general plant	(1,532)	(118)			(1,650)
23	390	Other tangible property	0				0
24	391	Water plant purchased	(190,327)	(14,736)			(205,063)
25		Total general plant	(815,436)	(114,440)	282	0	(929,594)
26		<b>TOTAL</b>	(18,981,005)	(2,945,150)	119,832	113,694	(21,692,629)



**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)
<b>1</b>		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	2,394,607	2,214,836	179,771
4		601.2 Industrial sales	3,505	3,571	(66)
5		601.3 Sales to public authorities	170,976	166,688	4,288
<b>6</b>		<b>Sub-total</b>	<b>2,569,088</b>	<b>2,385,095</b>	<b>183,993</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	4,903,014	4,930,764	(27,750)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
<b>11</b>		<b>Sub-total</b>	<b>4,903,014</b>	<b>4,930,764</b>	<b>(27,750)</b>
12	603	Sales to irrigation customers			
13		603.1 Metered sales	599,089	565,013	34,076
14		603.2 Unmetered sales	-	-	-
<b>15</b>		<b>Sub-total</b>	<b>599,089</b>	<b>565,013</b>	<b>34,076</b>
16	604	Private fire protection service	251,246	228,068	23,178
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	419	1,348	(929)
<b>22</b>		<b>Sub-total</b>	<b>251,665</b>	<b>229,416</b>	<b>22,249</b>
<b>23</b>		<b>Total water service revenues</b>	<b>8,322,856</b>	<b>8,110,288</b>	<b>212,568</b>
<b>24</b>		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	4,633	1,770	2,863
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	16,243	(14,872)	31,115
29		Total other water revenues	20,876	(13,102)	33,978
<b>30</b>	501	Total operating revenues	<b>8,343,731</b>	<b>8,097,186</b>	<b>246,545</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	234,979	(119,180)	354,159	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B	35	0	35	
6	703	Miscellaneous expenses	A		6,725	331	6,394	
7	704	Purchased water	A	B	0	16,926	(16,926)	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	0	0	0	
10	706	Maintenance of structures and facilities			0			
11	707	Maintenance of structures and improvements	A	B	0	0	0	
12	708	Maintenance of collect and impound reservoirs	A		2,846	2,366	480	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A		449	540	(91)	
15	710	Maintenance of springs and tunnels	A		0	0	0	
16	711	Maintenance of wells	A		20,248	47,110	(26,862)	
17	712	Maintenance of supply mains	A		1,408	3,964	(2,556)	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		Total source of supply expense			266,691	(47,943)	314,634	

**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	8,720	17,046	(8,326)	
4	721	Operation supervision labor and expense						
5	722	Power production labor and expense	A		0	0	0	
6	722	Power production labor, expenses and fuel		B	0			
7	723	Fuel for power production	A		0	0	0	
8	724	Pumping labor and expenses	A	B	80,386	82,968	(2,582)	
9	725	Miscellaneous expenses	A		28,397	18,910	9,487	
10	726	Fuel or power purchased for pumping	A	B	980,451	872,371	108,080	
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B	319	1,535	(1,216)	
13	729	Maintenance of structures and equipment						
14	730	Maintenance of structures and improvements	A	B	1,085	3,412	(2,327)	
15	731	Maintenance of power production equipment	A	B	0	0	0	
16	732	Maintenance of pumping equipment	A	B	88,765	77,590	11,175	
17	733	Maintenance of other pumping plant	A	B	0	0	0	
18		Total pumping expenses			1,188,123	1,073,832	114,291	
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B	36,373	72,561	(36,188)	
22	741	Operation supervision, labor and expenses						
23	742	Operation labor and expenses	A		297,091	294,193	2,898	
24	743	Miscellaneous expenses	A	B	0	0	0	
25	744	Chemicals and filtering materials	A	B	149,071	122,468	26,603	
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B	5,866	800	5,066	
28	746	Maintenance of structures and equipment						
29	747	Maintenance of structures and improvements	A	B	14,542	23,212	(8,670)	
30	748	Maintenance of water treatment equipment	A	B	74,717	45,764	28,953	
31		Total water treatment expenses			577,660	558,998	18,662	

**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		31,186	36,583	(7,397)
4	751	Operation supervision, labor and expenses			C			
5	762	Storage facilities expenses	A			32	261	(229)
6	762	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			28,242	26,660	1,586
8	754	Meter expenses	A			46,457	41,656	4,801
9	795	Customer installations expenses	A			4,238	3,810	428
10	736	Miscellaneous expenses	A			114,735	104,835	9,900
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		8,458	5,765	693
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		10,124	1,382	8,742
16	761	Maintenance of trans. and distribution mains	A			74,483	34,811	39,672
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			24,826	18,079	8,847
20	763	Maintenance of other trans. and distribution plant		B				
21	784	Maintenance of meters	A			3,182	2,665	617
22	765	Maintenance of hydrants	A			5,891	1,349	4,542
23	768	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				349,954	277,452	72,502

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Current Year (c)	Net Change During Year Show Decrease in Brackets (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
	790	Transferred Customer Expenses				189,982	194,965	(4,973)
3	771	Supervision	A	B		47,061	33,087	13,974
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		90,110	75,730	14,374
6	773	Customer records and collection expenses	A			3,462	9,171	(5,709)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			0	0	0
9	775	Uncollectible accounts	A	B	C	11,882	16,226	(4,344)
10		Total customer account expenses				342,496	329,176	13,321
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			5,669	380	5,209
16	783	Advertising expenses	A			1,236	4,621	(3,385)
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			21,875	(22,737)	44,712
19		Total sales expenses				28,780	(17,756)	48,536

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Current Year (c)	Net Change During Year Show Decrease in Brackets (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
	790	Allocation of A&G Expense				2,070,737	2,356,398	(285,661)
3	791	Administrative and general salaries	A	B	C	25,278	26,497	(1,219)
4	792	Office supplies and other expenses	A	B	C	313,968	49,681	264,287
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages		B	C	0		
7	794	Injuries and damages	A			87,370	400	86,970
8	795	Employees' pensions and benefits	A	B	C	229,745	12,965	215,780
9	796	Franchise requirements	A	B	C	15,774	17,314	(1,540)
10	797	Regulatory commission expenses	A	B	C	35,590	34,413	1,177
11	798	Outside services employed	A			141,155	334,086	(192,901)
12	798	Miscellaneous other general expenses		B				
13	798	Miscellaneous other general operation expenses			C			
14	799	Miscellaneous general expenses	A			46,249	25,973	20,276
15		Maintenance						
16	805	Maintenance of general plant	A	B	C	12,733	12,572	161
17		Total administrative and general expenses				2,977,630	2,870,299	107,331
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	0	(2,028)	2,028
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				0	(2,028)	2,028
23		Total operating expenses				5,731,333	5,042,029	689,304

**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	400,028	400,028			
2	State corporation franchise tax	96,036	96,036			
3	State unemployment insurance tax	2,716	2,716			
4	Other state and local taxes	47,206	47,206			
5	Federal unemployment insurance tax	800	800			
6	Federal insurance contributions act	49,844	49,844			
7	Other federal taxes	-	-			
8	Federal income tax	386,244	386,244			
9	Pump Taxes	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	982,874	982,874	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min	CCF (Unit) <sup>2</sup>		
1									
2									
3									
4	Treatment Plant	American	Coloma Pt					4,189,677	
5									
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant				<sup>3</sup> Depth in Water				CCF (Unit) <sup>2</sup>
10	(Name or Number)	Location	Number	Diversions					
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18				____ (Unit) <sup>2</sup>					
19	Designation	Location	Number	Maximum	Minimum	____ (Unit) <sup>2</sup>			
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		"REFER TO COMPANY SCHEDULE 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			

Facility Index

Region: 1  
 District: Northern  
 CSA: Arden - Cordova  
 System: Arden

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)
Greenhills	Well No. 5	1951		1	09N05E36F01	268	12	140	VT	Elec	50	600	260		Well to sand trap to pressure tank to system.
Morse	Well No. 8	1965		135	09N05E26R01	425	14	140	VT	Elec	50	600	239		Well to pressure tank to system.
Rushden	Well No. 6	1953		749	09N05E36E01	288	12	120	VT	Elec	75	600	237		VFD controller, Submer. Aquastream, well to system.
Shadowglen	Well No. 1	1950		4	09N05E36L01	260	12	140	VT	Elec	50	650	240		Well to sand separator to pressure tank to system.
Watt	Well No. 2	1950		364	09N05E01C02	292	12	150	VT	Elec	50	600	245		Well to pressure tank to system.
Windsor	Well No. 4	1951		0	09N05E35J01	387	12	120	VT	Elec	50	550	230		Well to system.

Plant Facility Index

Region: I  
 District: Northern  
 CSA: Arden - Cordova  
 System: Cordova

Plant	Major Facility	Year Built	Base Elev.	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)	
Agnes Circle Capital	Well No 8	1958	80	585	09N06E34C01	470	12&16	150	VT	Elec	50	500	242		Well to system through regulator.
	Well No 23	1998	101	1,380	08N6E102C01	885	20		VT	Elec	200	1,600	336		Well to system
	Well No 20	1982	118	931	09N06E-24J01M	610	18	270	VT	Elec	200	2,600	394		Well to horiz, Min filter to reservoir.
	Treatment Plant			9,618											
	Booster A								VT	NG	210	4,000	140		Cleanwell to System
	Booster B								VT	NG	210	4,000	140		Cleanwell to System
Coloma	Booster C		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster D		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster E		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster F		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster G		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster H		116						VT	Elec	75	2,000	120		Cleanwell to System
	Booster 1		116						VT	Elec	75	2,500	70		Sed Basin to Cleanwell, VFD
	Booster 2		116						VT	Elec	40	1,500	70		Sed Basin to Cleanwell
	Booster 3		116						VT	Elec	40	1,500	70		Sed Basin to Cleanwell
	Booster 4		116						VT	Elec	40	1,500	70		Sed Basin to Cleanwell
Dolereito EI Segundo	Well No. 6	1956	87	276	09N06E27F01	405	12&16	120	DWT	Elec	75	700	240		Well to pressure tank to system.
	Well No. 4	1956	79	0	09N06E34L01	306	12	100	DWT	Elec	25	350			Well casing is cracked. To be destroyed.
	Booster A								VT	Elec	75	2,500	95		Folsom Canal to Coloma Treatment Plant, VFD
	Booster B								VT	Elec	75	2,500	95		Folsom Canal to Coloma Treatment Plant.
Folsom Canal Turnout	Booster C								VT	Elec	75	2,500	95		Folsom Canal to Coloma Treatment Plant.
	Booster D								VT	Elec	75	2,500	95		Folsom Canal to Coloma Treatment Plant.
	Booster E								VT	Elec	75	2,500	95		Folsom Canal to Coloma Treatment Plant.
	Well No. 7	1963	93	0	09N06E26E01	424	12&16	130	VT	Elec	50	650	230		Well to system through regulator.
	Well No. 3	1955	86	1	09N06E34G01	240	12&16	130	VT	Elec	50	700			Inactive
	Well No. 21	1984	118	40	09N07E-20C01M	520	20	320	VT	Elec	125	800	410		Well to Mn filter to system.
	Reservoir														
Georgetown	Well No. 5	1956	94	1	09N06E35M01	480	12&16	140	VT	Elec	50	500	270		The overflow of the reservoir at 230'
	Well No. 18	1988	96	774	08N06E02M01	560	16	242	VT	Elec	150	1,700	275		Well to pressure tank to system.
	Well No. 10	1959	92	4	09N06E26L01	416	12&16	160	VT	Elec	50	700	250		Well to system.
	Booster 1	2006	96.5						VT	Elec	50	1,250	130		Well thru GAC contactor to system.
	Booster 2	2006	96.5						VT	Elec	50	1,250	130		Resv to system
	Booster 3	2006	96.5						VT	Elec	50	1,250	130		Resv to system
	Booster 4	2006	96.5						VT	Elec	75	2,000	130		Resv to system
	Booster 5	2006	96.5						VT	Elec	75	2,000	130		Resv to system
	Reservoir	2005													
	Well No. 17	1960	113	1,384	09N07E18M01	502	16	185	VT	Elec	125	1,400	250		Well to system
Gilbert Gold Country	Booster A	2005							VT	Elec	30	1,740	40		Filtered Water Boosters to cleanwell.
	Booster B	2005							VT	Elec	30	1,740	40		
	Booster C	2005							VT	Elec	30	1,740	40		
Kilgore	Well No. 22-A	1998	107	2,326	09N06E12J06	600	12	158	VT	Elec	300	3,200	250		Well to system.
	Reservoir														

Plant Facility Index

1/2008

Region: I  
 District: Northern  
 CSA: Arden - Cordova  
 System: Cordova

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
	Well No. 22-B	2002	107	2,071	09N6E/12J06	570	20	180	VT	Elec	300	3,200	250			Well to system. Magna Drive
Wood Cliff	Well No. 12	1959	90	2	09N06E27H01	556	12&16	140	DWT	Elec	50	675	225			Well to Mn filter to system.



**SCHEDULE D-3  
Description of Transmission and Distribution Facilities**

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								46
12	Ductile iron (cement lined)						2,085		3,561
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel								28
17	Screw or Welded Casing								
18	Cement - Asbestos						13,904		88,437
19	Welded Steel								
20	Polyvinylchloride						3,993		6,681
21	Other - Plastic			1,543			6,461		10,782
22	Totals			1,543			26,443		109,535

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
								18 & 22	24 & 30	
23	Cast Iron	294	124	443		129				1,036
24	Ductile iron (cement lined)	62,967	399	12,904	1,939	9,147			2	93,004
25	Concrete									
26	Copper								1	1
27	Riveted Steel									
28	Standard Steel			417						545
29	Screw or Welded Casing							100		
30	Cement - Asbestos	79,613	42,026	76,538	5,191	14,253		720	1,032	321,714
31	Welded Steel									
32	Polyvinylchloride	2,286	1,762	35,322	970					51,014
33	Other - Plastic	29,471	1,071	11,023	579	4,294				65,224
33a	Unclassified								(3,645)	(3,645)
34	Totals	174,631	45,382	136,647	8,679	27,823		820	(2,610)	528,893

**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)	3,833	4,073	11,082	10,977
Industrial	3	3		-
Public authorities	26	26		-
Irrigation	383	401		-
Other (specify)		-		-
Subtotal	4,245	4,503	11,082	10,977
Private fire connections		-	526	540
Public fire hydrants		-		-
Total	4,245	4,503	11,608	11,517

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

Size	Meters	Services
5/8 x 3/4 - in	1,667	2,413
3/4 - in	120	975
1 - in	1,225	1,261
1 1/2 - in	67	63
2 - in	1,166	994
3 - in	122	97
4 - in	30	16
6 - in	43	21
8 - in	30	15
Other	2	1
Total	4,472	5,856

**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	135,158	173,829	132,411	231,772	203,512	380,519	287,794
Industrial	68	82	30	72	133	770	394	1,549
Public authorities	6,316	7,408	7,903	8,230	10,509	21,824	30,575	92,765
Irrigation	12,038	8,575	10,185	19,469	55,753	52,405	94,051	252,476
Other (specify)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>153,580</b>	<b>189,894</b>	<b>150,529</b>	<b>259,543</b>	<b>269,907</b>	<b>455,518</b>	<b>412,814</b>	<b>1,891,785</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	349,972	276,510	520,503	238,431	238,313	1,623,729	3,168,724
Industrial	66	301	273	111	52	803	2,352	1,827
Public authorities	27,388	5,725	44,546	20,126	10,101	107,886	200,651	194,631
Irrigation	50,341	151,358	85,700	56,213	20,956	364,568	617,044	570,310
Other (specify)	-	58	-	-	-	58	58	433
<b>Total</b>	<b>427,767</b>	<b>433,952</b>	<b>651,022</b>	<b>314,881</b>	<b>269,422</b>	<b>2,097,044</b>	<b>3,988,829</b>	<b>3,829,419</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 64,080

**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>94,264</u>
100.3	Construction work in progress .....	\$	<u>900,590</u>
241	Advances for construction .....	\$	<u>25,875,597</u>
265	Contributions in aid of construction .....	\$	<u>31,634,027</u>

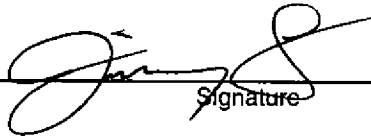
**SIGNATURE**

District Management

Name of District Manager Paul T. Schubert Telephone: (916) 853-3636

Address 11088-D Olson Drive, Rancho Cordova, CA 95670

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

  
 \_\_\_\_\_  
 Signature

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

5/23/07  
 \_\_\_\_\_  
 Date

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