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2007
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial
(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		I. INTANGIBLE PLANT					
2	301	Organization	714	0	0	0	714
3	302	Franchises and consents (Schedule A-1b)	440	0	0	0	440
4	303	Other intangible plant	174,739	(100)	0	0	174,639
5		Total intangible plant	175,893	(100)	0	0	175,793
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	64,028	0	0	0	64,028
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	0	0	0	0	0
12	312	Collecting and impounding reservoirs	96,175	0	0	0	96,175
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	0	0	0	0	0
16	316	Supply mains	5,518	0	0	0	5,518
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	101,693	0	0	0	101,693
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	425,910	0	0	0	425,910
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	7,502,886	0	0	0	7,502,886
25	325	Other pumping plant	23,192	0	0	0	23,192
26		Total pumping plant	7,951,988	0	0	0	7,951,988
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	1,263,495	0	0	0	1,263,495
30	332	Water treatment equipment	4,931,692	0	0	858	4,932,550
31		Total water treatment plant	6,195,188	0	0	858	6,196,045

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	2,528,089	0	0	0	2,528,089
4	343	Transmission and distribution mains	4,234,270	67,011	0	0	4,301,280
5	344	Fire mains	0	0	0	0	0
6	345	Services	413,751	4,711	0	0	418,462
7	346	Meters	160,050	6,421	0	0	166,471
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	320,941	12,348	0	0	333,289
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	7,657,101	90,491	0	0	7,747,592
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	123,534	0	0	0	123,534
15	372	Office furniture and equipment	49,740	0	0	0	49,740
16	373	Transportation equipment	96,726	0	0	0	96,726
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	1,797	0	0	0	1,797
20	377	Power operated equipment	69,067	0	0	0	69,067
21	378	Tools, shop and garage equipment	22,541	3,122	0	0	25,663
22	379	Other general plant	0	0	0	0	0
23		Total general plant	363,405	3,122	0	0	366,527
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	808	0	0	0	808
27	391	Utility plant purchased	2,130	0	0	0	2,130
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	2,938	0	0	0	2,938
30		Total utility plant in service	22,512,233	93,513	0	858	22,606,604

**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		DISTRICT RATE BASE			
2					
3		Utility Plant			
4		Plant in Service		22,606,604	22,512,233
5		Construction Work in Progress		768,913	37,920
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		23,375,517	22,550,153
8					
9		Less Accumulated Depreciation			
10		Plant in Service		4,004,394	3,228,101
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		4,004,394	3,228,101
13					
14		Less Other Reserves			
15		Deferred Income Taxes		550,731	573,078
16		Deferred Investment Tax Credit		5,685	6,129
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		556,416	579,207
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,414,388	1,452,073
22		Advances for Construction		292,127	244,579
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		1,706,515	1,696,652
25					
26		Add Materials and Supplies		41,264	42,589
27					
28		Add Working Cash (From Schedule A-1d(2))		57,500	(53,703)
29		Add General office, Regions, District office, CSA allocation		111,682	146,497
30		TOTAL DISTRICT RATE BASE		17,318,638	17,181,576
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line			
32		28+Line 29			
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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		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$			
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$			
12		9. $1/12 \times \text{Line 2}$			
13		10. Operational Cash Requirement (7 + 8 - 9)	*See attached schedule*		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
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HBW
12-Feb-07SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - CALIPATRIADEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2006 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	43.7	26.0	1,136.4
2	72600	POWER FOR PUMPING	87.5	15.0	1,311.9
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	106.6	31.0	3,305.6
5	77300	COMMON CUSTOMER ACCOUNT	11.3	0.0	0.0
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	3.2	0.0	0.0
8	78000	OPERATION LABOR	163.0	12.5	2,037.5
9	78100	OTHER OPERATION EXPENSES	70.3	35.0	2,458.9
10	78700	MAINTENANCE LABOR	12.5	12.5	156.6
11	78800	OTHER MAINTENANCE EXPENSES	279.7	34.0	9,509.8
12	79200	OFFICE SUPPLIES AND EXPENSES	51.6	24.0	1,238.6
13	79300	PROPERTY INSURANCE	0.3	(168.0)	(45.4)
14	79400	INJURIES AND DAMAGES	0.1	(149.0)	(13.2)
15	79500	PENSIONS AND BENEFITS	18.9	23.0	434.1
16	79600	BUSINESS MEALS	1.1	5.0	5.4
17	79700	REGULATORY COMMISSION	17.0	18.0	305.5
18	79800	OUTSIDE SERVICES	6.9	29.0	201.2
19	79900	MISCELLANEOUS	0.4	10.0	4.1
20	79910	ALLOCATED GENERAL OFFICE	99.5	13.7	1,366.1
21	80500	OTHER MAINTENANCE - GENERAL PLANT	2.2	66.0	145.6
22	81100	RENT	0.0	0.0	0.0
23	81500	A&G LABOR	85.3	12.5	1,066.5
24	50300	DEPRECIATION AND AMORTIZATION	527.8	0.0	0.0
25	50710	PROPERTY TAXES	65.5	40.0	2,619.2
26	50720	PAYROLL TAXES	21.0	4.0	84.2
27	50730	LOCAL TAXES	15.7	263.0	4,129.1
28		STATE INCOME TAX	(37.5)	96.0	(3,804.0)
29		FEDERAL INCOME TAX	(155.1)	106.0	(16,441.2)
30		TOTAL OPERATING EXPENSES	<u>1,498.4</u>		<u>11,412.5</u>
31		CPUC FEE (1.4% OF REVENUE)	23.2	90.0	2,084.5
32		TOTAL	<u>1,521.5</u>		<u>13,496.9</u>
33		AVERAGE LAG			7.62

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	21.40	days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	7.62	days
36	(3)	Excess of Collection Lag over Payment Lag	13.78	days
37	(4)	Total of Expenses, Taxes and Depreciation	\$1,521.5	
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$4.2	
39	(6)	Average Amount of Working Cash Capital Required as a Result of		
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	<u>\$57.5</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	3,224,178	3,923	0	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	729,957	638		
4	(b) Charged to Account 265	41,969			
5	(c) Charged to Clearing Accounts	3,734			
6	(d) Salvage recovered				
7	(e) All other credits ^{1/}				
8	Total credits	775,660	638	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired				
11	(b) Cost of removal				
12	(c) All other debits ^{1/}				
13	Total debits	0	0	0	0
14	Balance in reserve at end of year	3,999,838	4,561	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 - \$	NOT AVAILABLE BY DISTRICT			
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements	0				0
3	312	Collecting and impounding reservoirs	(68,035)	(1,702)			(69,737)
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	0				0
7	316	Supply mains	(2,923)	(107)			(3,030)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(70,958)	(1,809)	0	0	(72,767)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(81,313)	(9,115)			(90,428)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(694,980)	(237,092)			(932,072)
16	325	Other pumping plant	(11,114)	(682)			(11,796)
17		Total pumping plant	(787,407)	(246,889)	0	0	(1,034,296)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(99,929)	(31,966)			(131,895)
21	332	Water treatment equipment	(1,149,679)	(290,477)			(1,440,156)
22		Total water treatment plant	(1,249,608)	(322,443)	0	0	(1,572,051)
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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	50,077	(63,961)			(13,884)
4	343	Transmission and distribution mains	(751,736)	(94,424)			(846,160)
5	344	Fire mains	0				0
6	345	Services	(113,309)	(16,095)			(129,404)
7	346	Meters	(49,244)	(8,995)			(58,239)
8	347	Meter installations	0				0
9	348	Hydrants	(59,408)	(5,745)			(65,153)
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total trans. and distribution plant	(923,620)	(189,220)	0	0	(1,112,840)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(53,446)	(2,668)			(56,114)
15	372	Office furniture and equipment	(23,833)	(4,886)			(28,519)
16	373	Transportation equipment	(61,547)	(3,734)			(65,281)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	(1,797)				(1,797)
20	377	Power operated equipment	(33,573)	(3,281)			(36,854)
21	378	Tools, shop and garage equipment	(16,368)	(809)			(17,177)
22	379	Other general plant	0				0
23	390	Other tangible property	(465)	(47)			(512)
24	391	Water plant purchased	(1,557)	(74)			(1,631)
25		Total general plant	(192,586)	(15,299)	0	0	(207,885)
26		TOTAL	(3,224,179)	(775,660)	0	0	(3,999,839)

SCHEDULE B-1
Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	308,676	260,745	47,931
4		601.2 Industrial sales	26,894	24,792	2,102
5		601.3 Sales to public authorities	68,301	67,811	490
6		Sub-total	403,871	353,348	50,523
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	554,827	545,531	9,296
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	4,209	3,924	285
11		Sub-total	559,036	549,455	9,581
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	2,280	2,271	9
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	11,546	-	11,546
19	607	Sales to governmental agencies by contracts	342,110	328,069	14,041
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	135	(135)
22		Sub-total	355,936	330,475	25,461
23		Total water service revenues	1,318,843	1,233,278	85,565
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	3,555	2,090	1,465
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	25,025	17,894	7,131
29		Total other water revenues	28,580	19,984	8,596
30	501	Total operating revenues	1,347,423	1,253,262	94,161

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	(19,097)	16,983	(36,080)	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B	0	212	(212)	
6	703	Miscellaneous expenses	A		0	16,636	(16,636)	
7	704	Purchased water	A	B	C	270,039	206,412	63,627
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	0	0	0	
10	706	Maintenance of structures and facilities						
11	707	Maintenance of structures and improvements	A	B	0	0	0	
12	708	Maintenance of collect and impound reservoirs	A		83,848	90,047	(6,199)	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A		0	0	0	
15	710	Maintenance of springs and tunnels	A		0	0	0	
16	711	Maintenance of wells	A		0	0	0	
17	712	Maintenance of supply mains	A		711	2,114	(1,403)	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		Total source of supply expense			335,501	332,404	3,097	

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 Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B	0	153	(153)	
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	595	1,371	(776)	
9	725	Miscellaneous expenses	A		0	3,940	(3,940)	
10	726	Fuel or power purchased for pumping	A	B	C	181,446	178,604	2,842
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B	0	115	(115)	
13	729	Maintenance of structures and equipment						
14	730	Maintenance of structures and improvements	A	B	199	323	(124)	
15	731	Maintenance of power production equipment	A	B	0	0	0	
16	732	Maintenance of pumping equipment	A	B	3,633	6,119	(2,486)	
17	733	Maintenance of other pumping plant	A	B	0	0	0	
18		Total pumping expenses			185,873	190,625	(4,752)	
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B	37	4,527	(4,490)	
22	741	Operation supervision, labor and expenses						
23	742	Operation labor and expenses	A		271,802	288,815	(17,013)	
24	743	Miscellaneous expenses	A	B	0	0	0	
25	744	Chemicals and filtering materials	A	B	473,293	311,095	162,198	
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B	0	18	(18)	
28	746	Maintenance of structures and equipment						
29	747	Maintenance of structures and improvements	A	B	10,083	68	10,015	
30	748	Maintenance of water treatment equipment	A	B	13,771	28,860	(15,089)	
31		Total water treatment expenses			768,985	633,383	135,602	

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 Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B	278	153	125	
4	751	Operation supervision, labor and expenses	A	B				
5	752	Storage facilities expenses	A		38	258	(230)	
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A		4,899	32	4,867	
8	754	Water expenses	A		12,564	12,703	(139)	
9	755	Customer installations expenses	A		669	1,323	(654)	
10	758	Miscellaneous expenses	A		19,882	27,958	(8,076)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	0	153	(153)	
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	94,398	35,207	59,191	
16	761	Maintenance of trans. and distribution mains	A		94,689	11,489	83,200	
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		46,135	83,482	(37,347)	
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A		7,663	22,075	(14,412)	
22	765	Maintenance of hydrants	A		421	4,414	(3,993)	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			281,636	199,257	82,379	

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 (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	790	Transferred Customer Expenses			12,791	13,698	(907)	
4	771	Supervision	A	B	9,825	10,494	(669)	
5	771	Superv., meter read., other customer acct expenses		C				
6	772	Meter reading expenses	A	B	13,007	20,222	(7,215)	
7	773	Customer records and collection expenses	A		9,619	10,680	(1,061)	
8	773	Customer records and accounts expenses		B				
9	774	Miscellaneous customer accounts expenses	A			0	0	
10	775	Uncollectible accounts	A	B	1,274	1,722	(448)	
11		Total customer account expenses			46,516	56,816	(10,300)	
12		VI. SALES EXPENSES						
13		Operation						
14	781	Supervision	A	B		0	0	
15	781	Sales expenses		C				
16	782	Demonstrating and selling expenses	A		0	0	0	
17	783	Advertising expenses	A		0	377	(377)	
18	784	Miscellaneous sales expenses	A		0	0	0	
19	785	Merchandising, jobbing and contract work	A		0	(49)	49	
20		Total sales expenses			0	328	(328)	

SCHEDULE 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		VII. ADMN. AND GENERAL EXPENSES						
2		Operation						
3	790	Allocation of A&G Expenses			158,828	166,007	(6,179)	
4	791	Administrative and general salaries	A	B	78,651	42,586	36,065	
5	792	Office supplies and other expenses	A	B	49,329	25,334	24,095	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages		B				
8	794	Injuries and damages	A		29,349	0	29,349	
9	795	Employees' pensions and benefits	A	B	93,869	7,721	86,148	
10	796	Franchise requirements	A	B	8,340	4,637	3,703	
11	797	Regulatory commission expenses	A	B	2,680	2,496	184	
12	798	Outside services employed	A		3,903	6,228	(2,325)	
13	798	Miscellaneous other general expenses		B				
14	798	Miscellaneous other general operation expenses		C				
15	799	Miscellaneous general expenses	A		338	720	(382)	
16	805	Maintenance of general plant	A	B	10,021	12,223	(2,202)	
17		Total administrative and general expenses			435,308	266,852	168,456	
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	0	0	0	
20	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
21	813	Duplicate charges - Cr.	A	B	0	0	0	
22		Total miscellaneous			0	0	0	
23		Total operating expenses			2,053,818	1,679,665	374,153	

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	98,928	98,928			
2	State corporation franchise tax	(142,772)	(142,772)			
3	State unemployment insurance tax	1,132	1,132			
4	Other state and local taxes	11,895	11,895			
5	Federal unemployment insurance tax	333	333			
6	Federal insurance contributions act	19,570	19,570			
7	Other federal taxes	-	-			
8	Federal income tax	(574,216)	(574,216)			
9	Pump Tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	(585,130)	(585,130)	-	-	-

**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			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12								"None"	
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								
30	Annual quantities purchased (Unit chosen) ²					*Refer to Company Schedule D-1*			
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			*Refer to Attached Schedule*
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

Plant Facility Index

Region: III
District: Mountain-Desert
CSA: Calipatria
System: Calipatria

Plant	Major Facility	Year Built	Base Elev.	2007 Prod (AF)	Wells			Pumps			Tanks			Remarks				
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)	Type	Material	
Holabird	Raw Water Resv - East	2005	-179	2818														
	Raw Water Resv - West	2005	-179									4.5			Lined Earth	Gravity flow from IID Canal to Raw Water Resvs		
	Raw Water Booster A	2005	-179							V.T.	Elec.	25	1850	37			Pump from Raw Water Resv to Microfloc Treatment Units	
	Raw Water Booster B	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster C	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster D	2005	-179							V.T.	Elec.	25	1850	37				
	Treated Water Booster A	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster B	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster C	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster D	2005	-179							V.T.	Elec.	25	1850	32				
	Finished Water Resv - East	2005	-179															
	Finished Water Resv - West	2005	-179															
	Finished Water Booster A	2005	-179								V.T.	Elec.	60	1100	170			
	Finished Water Booster B	2005	-179								V.T.	Elec.	60	1100	170			
	Finished Water Booster C	2005	-179								V.T.	Elec.	60	1100	170			
	Finished Water Booster D	2005	-179								V.T.	Elec.	60	1100	170			
Finished Water Booster E	2005	-179							V.T.	Elec.	60	1100	170					
Backwash Booster A	2005	-179							V.T.	Elec.	150	6500	60					
Backwash Booster B	2005	-179							V.T.	Elec.	150	6500	60					
Settling Basin 3	Settling Basin 3		-179															
	Settling Basin 4		-179															
Lift Station Booster A	Lift Station Booster A	2005	-179						Sump	Elec.	5	175	32					
	Lift Station Booster B	2005	-179						Sump	Elec.	5	175	32					
Sludge Basin 1	Sludge Basin 1	2005	-179															
	Sludge Basin 2	2005	-179															
East Resv	East Resv	2004																
	West Resv	2004																
Prison	Booster A	2005	-168						V.T.	Elec.	15	900	50					
	Booster B	2005	-168						V.T.	Elec.	50	1150	135					
	Booster C	2005	-168						V.T.	Elec.	50	1150	135					
	Booster D	2005	-168						V.T.	Elec.	50	1150	135					

**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	-	-	143	-	-	1,217	-	527
12	Ductile iron (cement lined)	-	-	-	-	-	968	-	261
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	1,636	173	2,337	9	33	74	-	30
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	4,747	-	1,076	34,017	-	38,850
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	-	-	1	-	-	(1,200)	-	3,868
21	Other - Plastic	-	-	10	-	-	68	-	603
22	Totals	1,636	173	7,238	9	1,109	35,142	-	44,137

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

Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron	601	-	-	-	-	-	3/4	22	2,488
24	Ductile iron (cement lined)	2,179	81	147	-	288	-	-	-	3,904
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	813	-	-	185	354	477	5,921
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	6,017	-	1,976	-	-	-	-	-	86,683
31	Welded Steel	-	-	-	-	-	-	-	-	-
32	Polyvinylchloride	15,670	521	31,130	-	21,173	-	-	-	71,161
33	Other - Plastic	400	-	5,308	-	-	-	-	-	6,387
33a	Unclassified	-	-	-	-	-	-	-	1	1
34	Totals	24,867	582	39,174	-	21,461	185	354	478	176,545

**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)	249	243	926	919
Industrial	3	4		-
Public authorities	15	15	7	7
Irrigation		-		-
Other (specify)	2	2		-
Contract		2		
Subtotal	269	266	933	926
Private fire connections		-	4	4
Public fire hydrants		-		-
Total	269	266	937	930

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

Size	Meters	Services
5/8 x 3/4 - in	870	1,251
3/4 - in	-	-
1 - in	26	32
1 1/2 - in	8	9
2 - in	47	41
3 - in	5	7
4 - in	2	1
6 - in	4	3
8 - in	1	1
Flat Rate	-	-
Total	963	1,345

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen):

Classification of Service	Water delivered to Metered Customers by Months and Years in <u>CCF</u> (Unit Chosen):							Subtotal
	January	February	March	April	May	June	July	
Commercial	7,535	7,402	9,005	6,744	9,529	11,524	11,513	63,252
Industrial	1,180	1,107	963	1,250	1,005	1,086	1,004	7,595
Public authorities	1,275	1,186	1,337	1,890	1,737	2,596	2,495	12,516
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-
Contract	36,410	36,164	34,367	42,475	39,157	45,131	43,579	277,283
Total	46,400	45,859	45,672	52,359	51,428	60,337	58,591	360,646

Classification of Service	Water delivered to Metered Customers by Months and Years in <u>CCF</u> (Unit Chosen):						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Commercial	11,618	14,160	9,239	17,314	6,950	59,281	122,533	137,567	
Industrial	1,133	1,073	941	1,156	1,264	5,567	13,162	12,033	
Public authorities	2,760	3,057	1,799	1,973	1,092	10,681	23,197	23,060	
Irrigation	-	-	-	-	-	-	-	470,269	
Other (specify)	-	6,414	60	-	-	6,474	6,474	-	
Contract	52,432	46,540	37,965	41,831	35,090	213,858	491,141	-	
Total	67,943	71,244	50,004	62,274	44,396	295,861	656,507	642,929	

¹ 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 4,784

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>41,264</u>
100.3	Construction work in progress	\$	<u>768,913</u>
241	Advances for construction	\$	<u>292,127</u>
265	Contributions in aid of construction	\$	<u>1,414,388</u>


SIGNATURE

District Management

Name of District Manager Perry Dahlstrom Telephone: (760) 348-5331

Address 631 South Sorensen, Calipatria, CA 92233

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



 Signature

Assistant Controller

 Title

5/23/08

 Date

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