



**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	714	0	0	0	714
3	302	Franchises and consents (Schedule A-1b)	440	0	0	0	440
4	303	Other intangible plant	174,639	155,536	0	0	330,175
5		Total intangible plant	<b>175,793</b>	<b>155,536</b>	<b>0</b>	<b>0</b>	<b>331,329</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	64,028	0	0	0	<b>64,028</b>
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	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	<b>101,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,693</b>
19							
20		<b>IV. PUMPING PLANT</b>					
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	83,417	0	0	7,586,303
25	325	Other pumping plant	23,192	0	0	0	23,192
26		Total pumping plant	<b>7,951,988</b>	<b>83,417</b>	<b>0</b>	<b>0</b>	<b>8,035,405</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	1,263,495	296,044	0	0	1,559,539
30	332	Water treatment equipment	4,932,550	0	(400)	0	4,932,150
31		Total water treatment plant	<b>6,196,045</b>	<b>296,044</b>	<b>(400)</b>	<b>0</b>	<b>6,491,689</b>

**SCHEDULE A-1a**  
**Utility Plant in Service (Concluded)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	2,528,089	0	0	0	2,528,089
4	343	Transmission and distribution mains	4,301,280	717,394	(3,000)	0	5,015,675
5	344	Fire mains	0	0	0	0	0
6	345	Services	418,462	55,379	(28)	0	473,814
7	346	Meters	166,471	5,583	0	0	172,054
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	333,289	67,097	0	0	400,386
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	7,747,592	845,454	(3,027)	0	8,590,018
12							
13		<b>VII. GENERAL PLANT</b>					
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	115,336	(58,775)	0	153,287
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	1,797	6,877	0	0	8,674
20	377	Power operated equipment	69,067	0	0	0	69,067
21	378	Tools, shop and garage equipment	25,663	0	0	0	25,663
22	379	Other general plant	0	0	0	0	0
23		Total general plant	366,527	122,213	(58,775)	0	429,965
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	22,606,604	1,502,663	(62,203)	0	24,047,064

**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		24,047,064	22,606,604
5		Construction Work in Progress		459,062	768,913
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>24,506,126</b>	<b>23,375,517</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		4,720,633	4,004,394
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>4,720,633</b>	<b>4,004,394</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		860,454	848,493
16		Deferred Investment Tax Credit		5,241	5,685
17		Other Reserves		(317,133)	(297,762)
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>548,562</b>	<b>556,416</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		1,377,392	1,414,388
22		Advances for Construction		501,854	292,127
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>1,879,245</b>	<b>1,706,515</b>
25					
26		Add Materials and Supplies		46,076	41,264
27					
28		Add Working Cash (From Schedule A-1d(2))		57,500	57,500
29		Add General Office, Regions, District office, CSA allocation		126,641	111,682
30		<b>TOTAL DISTRICT RATE BASE</b>			
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29</b>		<b>17,587,904</b>	<b>17,318,638</b>
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

**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).			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

HBW  
12-Feb-07

SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - CALIPATRIA

DEVELOPMENT 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	51.8	24.0	1,238.6
13	79300	PROPERTY INSURANCE	0.3	(168.0)	(45.4)
14	79400	INJURIES AND DAMAGES	0.1	(148.0)	(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	(3,604.0)
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>13,498.9</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 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	3,999,838	4,561		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	733,745	361		
4	(b) Charged to Account 265	40,601	-		
5	(c) Charged to Clearing Accounts	3,734	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	Total credits	778,080	361	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	62,203	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	Total debits	62,203	-	-	-
14	Balance in reserve at end of year	4,715,715	4,922	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - <b>\$ NOT AVAILABLE BY DISTRICT</b>				
19	<sup>1/</sup> 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	0	0	0
3	312	Collecting and impounding reservoirs	(69,737)	(1,702)	0	0	(71,439)
4	313	Lake, river and other intakes	0	0	0	0	0
5	314	Springs and tunnels	0	0	0	0	0
6	315	Wells	0	0	0	0	0
7	316	Supply mains	(3,030)	(107)	0	0	(3,137)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	<b>(72,767)</b>	<b>(1,809)</b>	<b>0</b>	<b>0</b>	<b>(74,576)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(90,428)	(9,114)	0	0	(99,542)
13	322	Boiler plant equipment	0	0	0	0	0
14	323	Other power production equipment	0	0	0	0	0
15	324	Pumping equipment	(932,072)	(237,091)	0	0	(1,169,163)
16	325	Other pumping plant	(11,796)	(682)	0	0	(12,478)
17		Total pumping plant	<b>(1,034,296)</b>	<b>(246,888)</b>	<b>0</b>	<b>0</b>	<b>(1,281,184)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(131,895)	(31,966)	0	0	(163,861)
21	332	Water treatment equipment	(1,440,156)	(290,527)	400	0	(1,730,283)
22		Total water treatment plant	<b>(1,572,051)</b>	<b>(322,494)</b>	<b>400</b>	<b>0</b>	<b>(1,894,145)</b>
23							

**SCHEDULE A-3a****Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance 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>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	(13,883)	(63,961)	0	0	(77,844)
4	343	Transmission and distribution mains	(846,160)	(95,919)	3,000	0	(939,079)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(129,404)	(16,278)	28	0	(145,655)
7	346	Meters	(58,239)	(9,356)	0	0	(67,595)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(65,153)	(5,966)	0	0	(71,119)
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total trans. and distribution plant	<b>(1,112,839)</b>	<b>(191,479)</b>	<b>3,027</b>	<b>0</b>	<b>(1,301,290)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(56,114)	(2,668)	0	0	(58,782)
15	372	Office furniture and equipment	(28,519)	(4,686)	0	0	(33,205)
16	373	Transportation equipment	(65,281)	(3,734)	58,775	0	(10,239)
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	(36,854)	(3,281)	0	0	(40,135)
21	378	Tools, shop and garage equipment	(17,177)	(921)	0	0	(18,098)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	(512)	(47)	0	0	(559)
24	391	Water plant purchased	(1,631)	(74)	0	0	(1,705)
25		Total general plant	<b>(207,885)</b>	<b>(15,411)</b>	<b>58,775</b>	<b>0</b>	<b>(164,520)</b>
26		<b>TOTAL</b>	<b>(3,999,838)</b>	<b>(778,080)</b>	<b>62,203</b>	<b>0</b>	<b>(4,715,715)</b>



**SCHEDULE B-1**  
**Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	310,076	308,676	1,400
4		601.2 Industrial sales	28,936	26,894	2,042
5		601.3 Sales to public authorities	77,440	68,301	9,139
6		Sub-total	<b>416,452</b>	<b>403,871</b>	<b>12,581</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	602,287	554,827	47,460
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	4,436	4,209	227
11		Sub-total	<b>606,723</b>	<b>559,036</b>	<b>47,687</b>
12	603	Sales to irrigation customers			
13		603.1 Metered sales	2,283	-	2,283
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>2,283</b>	<b>-</b>	<b>2,283</b>
16	604	Private fire protection service	991	2,280	(1,289)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	523	11,546	(11,023)
19	607	Sales to governmental agencies by contracts	419,065	342,110	76,954
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	120	-	120
22		Sub-total	<b>420,698</b>	<b>355,936</b>	<b>(1,169)</b>
23		Total water service revenues	<b>1,446,156</b>	<b>1,318,843</b>	<b>127,313</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,393	3,555	(1,163)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	17,512	25,025	(7,513)
29		Total other water revenues	<b>19,904</b>	<b>28,580</b>	<b>(8,676)</b>
30	501	Total operating revenues	<b>1,466,060</b>	<b>1,347,423</b>	<b>118,637</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		(11,400)	(19,097)	7,697
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		40,213	0	40,213
6	703	Miscellaneous expenses	A			419	0	419
7	704	Purchased water	A	B	C	301,108	270,039	31,069
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		0	0	-
10	706	Maintenance of structures and facilities			C		0	-
11	707	Maintenance of structures and improvements	A	B		0	0	-
12	708	Maintenance of collect and impound reservoirs	A			38,242	83,848	(45,607)
13	708	Maintenance of source of supply facilities		B			0	-
14	709	Maintenance of lake, river and other intakes	A			0	0	-
15	710	Maintenance of springs and tunnels	A			0	0	-
16	711	Maintenance of wells	A			0	0	-
17	712	Maintenance of supply mains	A			644	711	(67)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				<b>369,225</b>	<b>335,501</b>	<b>33,725</b>

**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		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B		0	0	-
4	721	Operation supervision labor and expense			C		0	-
5	722	Power production labor and expense	A			0	0	-
6	722	Power production labor, expenses and fuel		B			0	-
7	723	Fuel for power production	A			0	0	-
8	724	Pumping labor and expenses	A	B		462	595	(134)
9	725	Miscellaneous expenses	A			203	0	203
10	726	Fuel or power purchased for pumping	A	B	C	169,957	181,446	(11,489)
11		<b>Maintenance</b>						-
12	729	Maintenance supervision and engineering	A	B		0	0	-
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		0	199	(199)
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		17,141	3,633	13,508
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				<b>187,762</b>	<b>185,873</b>	<b>1,889</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		0	37	(37)
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			596,653	271,802	324,851
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		211,883	473,293	(261,410)
26		<b>Maintenance</b>						-
27	746	Maintenance supervision and engineering	A	B		49	0	49
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		0	10,083	(10,083)
30	748	Maintenance of water treatment equipment	A	B		32,934	13,771	19,163
31		Total water treatment expenses				<b>841,519</b>	<b>768,985</b>	<b>72,534</b>

**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		<b>Operation</b>						
3	751	Operation supervision and engineering	A	B	198	278	(80)	
4	751	Operation supervision, labor and expenses				0	-	
5	752	Storage facilities expenses	A		0	38	(38)	
6	752	Operation labor and expenses		B		0	-	
7	753	Transmission and distribution lines expenses	A		3,726	4,899	(1,173)	
8	754	Meter expenses	A		15,965	12,564	3,401	
9	755	Customer installations expenses	A		1,842	669	1,174	
10	756	Miscellaneous expenses	A		21,421	19,882	1,539	
11		<b>Maintenance</b>						
12	758	Maintenance supervision and engineering	A	B	0	0	-	
13	758	Maintenance of structures and plant				0	-	
14	759	Maintenance of structures and improvements	A	B	0	0	-	
15	760	Maintenance of reservoirs and tanks	A	B	40,591	94,398	(53,808)	
16	761	Maintenance of trans. and distribution mains	A		59,729	94,689	(34,960)	
17	761	Maintenance of mains		B		0	-	
18	762	Maintenance of fire mains	A		0	0	-	
19	763	Maintenance of services	A		42,260	46,135	(3,875)	
20	763	Maintenance of other trans. and distribution plant		B		0	-	
21	764	Maintenance of meters	A		10,357	7,663	2,694	
22	765	Maintenance of hydrants	A		4,336	421	3,915	
23	766	Maintenance of miscellaneous plant	A		0	0	-	
24		<b>Total transmission and distribution expenses</b>			<b>200,425</b>	<b>281,636</b>	<b>(81,211)</b>	

**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>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		<b>Operation</b>						
	790	Transferred Customer Expenses			15,304	12,791	2,513	
3	771	Supervision	A	B	10,029	9,825	205	
4	771	Superv., meter read., other customer acct expenses				0	-	
5	772	Meter reading expenses	A	B	16,910	13,007	3,903	
6	773	Customer records and collection expenses	A		12,517	9,619	2,897	
7	773	Customer records and accounts expenses		B		0	-	
8	774	Miscellaneous customer accounts expenses	A		0	0	-	
9	775	Uncollectible accounts	A	B	4,066	1,274	2,792	
10		Total customer account expenses			<b>58,827</b>	<b>46,516</b>	<b>12,311</b>	
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
13	781	Supervision	A	B	0	0	-	
14	781	Sales expenses				0	-	
15	782	Demonstrating and selling expenses	A		0	0	-	
16	783	Advertising expenses	A		0	0	-	
17	784	Miscellaneous sales expenses	A		0	0	-	
18	785	Merchandising, jobbing and contract work	A		0	0	-	
19		Total sales expenses			<b>0</b>	<b>0</b>	<b>0</b>	

**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 Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		<b>Operation</b>						
	790	Allocation of A&G Expenses				169,334	158,828	10,506
3	791	Administrative and general salaries	A	B	C	102,152	78,651	23,501
4	792	Office supplies and other expenses	A	B	C	48,566	49,329	(764)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			37,532	29,349	8,183
8	795	Employees' pensions and benefits	A	B	C	107,915	93,869	14,046
9	796	Franchise requirements	A	B	C	12,141	8,340	3,801
10	797	Regulatory commission expenses	A	B	C	2,634	2,680	(46)
11	798	Outside services employed	A			3,352	3,903	(551)
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			338	338	-
15		<b>Maintenance</b>					0	-
16	805	Maintenance of general plant	A	B	C	8,599	10,021	(1,422)
17		Total administrative and general expenses				492,562	435,308	57,254
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	0	0	-
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				0	0	0
23		Total operating expenses				2,150,321	2,053,818	96,502

**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	102,156	102,156			
2	State corporation franchise tax	(214,709)	(214,709)			
3	State unemployment insurance tax	931	931			
4	Other state and local taxes	12,981	12,981			
5	Federal unemployment insurance tax	276	276			
6	Federal insurance contributions act	23,118	23,118			
7	Other federal taxes	-				
8	Federal income tax	(485,861)	(485,861)			
9	Pump Taxes	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	(561,108)	(561,108)			

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4									"None"
5									
6									
7									
8	<b>WELLS</b>				Pumping Capacity  (Unit) <sup>2</sup>	Annual Quantities Pumped  (Unit) <sup>2</sup>	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				<sup>3</sup> Depth in Water	
10									
11									
12									"None"
13									
14									
15									
16									
17	<b>TUNNELS AND SPRINGS</b>			FLOW IN  (Unit) <sup>2</sup>		Annual Quantities Used  (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
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 foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<sup>3</sup> Average depth to water surface below ground surface.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			"REFER TO ATTACHED SCHEDULE"
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			



Plant Facility Index

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

Plant	Major Facility	Year Built	Base Elev. (AF)	2008 Prod (AF)	Wells			Pumps			Tanks			Remarks				
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Flow (gpm)	Design Head (ft)		Volume (MG)	Type	Material	
Holabird	Raw Water Resv - East	2005	-179	2630					V.T.	Elec.	25	1850	37	4.5	Lined Earth	Gravity flow from IID Canal to Raw Water Resvs Pump from Raw Water Resv to Microfloc Treatment Units Pump from clearwell, through GAC filters, to Finished Water Resvs  Pump from Finished Water Resvs to System  Pump from Finished Water Resvs to Microfloc Units Used for backwash detention Pump from Settling Basins 3 and 4 to Sludge Basins Used for sludge drying  Float on Niland System Float on Niland System Calipatria Zone to Niland Zone		
	Raw Water Resv - West	2005	-179						V.T.	Elec.	25	1850	37	4.5	Lined Earth			
	Raw Water Booster A	2005	-179							V.T.	Elec.	25	1850	37				
	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	32				
	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		1.1	Ground
	Finished Water Booster B	2005	-179								V.T.	Elec.	60	1100	170		1.1	Ground
	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			
	Niland	Settling Basin 3			-179												1.065	Earth
Settling Basin 4			-179											1.041	Earth			
Lift Station Booster A		2005	-179						Sump	Elec.	5	175	32					
Lift Station Booster B		2005	-179						Sump	Elec.	5	175	32					
Prison Booster	Sludge Basin 1	2005	-179											1.4	Earth	Used for sludge drying		
	Sludge Basin 2	2005	-179											1.4	Earth			
Niland	East Resv	2004												1.0	Elev. Resv	Float on Niland System Float on Niland System Calipatria Zone to Niland Zone		
	West Resv	2004												1.0	Elev. Resv			
	Booster A	2005	-168						V.T.	Elec.	15	900	50					
	Booster B	2005	-168						V.T.	Elec.	50	1150	135					
Prison Booster	Booster C	2005	-168						V.T.	Elec.	50	1150	135			Calipatria Zone to Niland Zone		
	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	<b>Totals</b>								

**A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)**

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	<b>Totals</b>								

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping**

Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron	-	-	428	-	-	-	-	-
12	Ductile iron (cement lined)	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	1,270	33,539	42,749
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	-	-	-	-	-	-	-	4,498
21	Other - Plastic	-	-	-	-	-	-	-	-
22	<b>Totals</b>	-	-	428	-	-	1,270	33,539	47,247

**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	-	-	-	-	-	-	-	-	428
24	Ductile iron (cement lined)	111	100	-	-	325	-	-	-	536
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	6,569	-	7,068	-	-	-	-	-	91,193
31	Welded Steel	-	-	-	-	-	-	-	-	-
32	Polyvinylchloride	16,659	767	37,253	-	25,500	-	-	-	84,677
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	-	-
34	<b>Totals</b>	23,339	868	44,319	-	25,825	-	-	-	176,835

**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)	243	262	919	883
Industrial	4	3	-	-
Public authorities	15	15	7	7
Irrigation	-	1	-	-
Other (specify)	2	3	-	-
Contract	2	2	-	-
Subtotal	266	286	926	890
Private fire connections	-	-	4	7
Public fire hydrants	-	-	-	-
Total	266	286	930	897

**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	1,281
3/4 - in	-	-
1 - in	26	32
1 1/2 - in	8	9
2 - in	47	47
3 - in	5	4
4 - in	2	1
6 - in	4	3
8 - in	1	1
Other	-	-
Total	963	1,378

**SCHEDULE D-6  
Meter Testing Data**

<p>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</p>	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
<p>B. Number of Meters in Service Since Last Test</p>	
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	7,596	6,625	7,279	9,792	10,537	11,989	12,840
Industrial	1,302	1,236	1,257	1,216	1,056	1,033	945	8,045
Public authorities	923	1,000	1,387	2,179	2,459	2,350	3,200	13,498
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-
Contract	35,262	31,180	32,429	39,441	39,149	38,386	47,854	263,701
<b>Total</b>	<b>45,083</b>	<b>40,041</b>	<b>42,352</b>	<b>52,628</b>	<b>53,201</b>	<b>53,758</b>	<b>64,839</b>	<b>351,902</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	12,456	12,421	10,397	9,676	7,899	52,849	119,507
Industrial	933	899	905	1,032	1,028	4,797	12,842	13,162
Public authorities	3,008	2,659	2,536	1,821	1,199	11,223	24,721	23,197
Irrigation	256	250	169	100	35	810	810	-
Other (specify)	-	-	-	-	-	-	-	6,474
Contract	44,884	39,993	32,563	27,263	25,092	169,795	433,496	491,141
<b>Total</b>	<b>61,537</b>	<b>56,222</b>	<b>46,570</b>	<b>39,892</b>	<b>35,253</b>	<b>239,474</b>	<b>591,376</b>	<b>656,507</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 4,779

**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 .....	\$	46,076
100.3	Construction work in progress .....	\$	459,062
241	Advances for construction .....	\$	501,854
265	Contributions in aid of construction .....	\$	1,377,392


**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, 2008, to December 31, 2008.

  
 \_\_\_\_\_  
 Signature  
 Vice President - Finance, Treasurer and Assistant Secretary  
 \_\_\_\_\_  
 Title  
 4/30/2009  
 \_\_\_\_\_  
 Date

**INDEX***PAGE*

Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	5-6
Materials and supplies on hand	18
Meters and services on pipe system	16
Operating expenses	8-12
Operating revenues	7
Population served	17
Rate Base	3-4
Service connections, active	16
Signature	18
Source of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	1-2