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2007
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo
(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	0	0	0	0	0
3	302	Franchises and consents (Schedule A-1b)	0	0	0	0	0
4	303	Other intangible plant	110,705	34,229	0	0	144,934
5		Total intangible plant	110,705	34,229	0	0	144,934
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	283,726	0	0	0	283,726
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	7,127	0	0	0	7,127
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	1,711,956	0	0	0	1,711,956
16	316	Supply mains	91,280	0	0	0	91,280
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	1,810,364	0	0	0	1,810,364
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	249,275	0	0	0	249,275
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	3,424,098	508,242	(109,689)	0	3,822,652
25	325	Other pumping plant	211,438	5,874	0	0	217,312
26		Total pumping plant	3,884,811	514,116	(109,689)	0	4,289,239
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	85,063	20,086	(2,071)	0	103,078
30	332	Water treatment equipment	1,504,442	25,678	0	0	1,530,120
31		Total water treatment plant	1,589,506	45,764	(2,071)	0	1,633,198

**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	56,567	0	0	0	56,567
3	342	Reservoirs and tanks	974,294	0	0	0	974,294
4	343	Transmission and distribution mains	2,709,321	81,684	0	0	2,791,005
5	344	Fire mains	0	0	0	0	0
6	345	Services	944,844	48,066	0	0	992,911
7	346	Meters	452,304	10,879	0	0	463,183
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	542,627	12,514	0	0	555,141
10	349	Other transmission and distribution plant	3,533	0	0	0	3,533
11		Total transmission and distribution plant	5,683,490	153,143	0	0	5,836,633
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	42,482	0	0	0	42,482
15	372	Office furniture and equipment	44,048	5,280	0	0	49,328
16	373	Transportation equipment	85,349	0	0	0	85,349
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	10,272	0	0	0	10,272
20	377	Power operated equipment	11,352	0	0	0	11,352
21	378	Tools, shop and garage equipment	22,440	0	0	0	22,440
22	379	Other general plant	1,307	0	0	0	1,307
23		Total general plant	217,251	5,280	0	0	222,532
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	13,826	0	0	0	13,826
27	391	Utility plant purchased	21,008	0	0	0	21,008
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	34,834	0	0	0	34,834
30		Total utility plant in service	13,614,687	752,533	(111,760)	0	14,255,459

**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		14,255,459	13,614,687
5		Construction Work in Progress		179,510	479,146
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		14,434,970	14,093,832
8					
9		Less Accumulated Depreciation			
10		Plant in Service		4,114,810	3,795,966
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		4,114,810	3,795,966
13					
14		Less Other Reserves			
15		Deferred Income Taxes		728,776	731,261
16		Deferred Investment Tax Credit		8,775	9,279
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		737,551	740,540
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		905,635	933,204
22		Advances for Construction		973,133	927,467
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		1,878,768	1,860,671
25					
26		Add Materials and Supplies		12,069	12,865
27					
28		Add Working Cash (From Schedule A-1d(2))		47,200	47,200
29		Add General office, Regions, District office, CSA allocation		255,339	317,376
30		TOTAL DISTRICT RATE BASE		8,018,449	8,074,096
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28			
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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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GOLDEN STATE WATER COMPANY
Los Osos 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	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	177.3	47.0	8,334.5
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	162.9	31.5	5,131.4
5	77300	COMMON CUSTOMER ACCOUNT	26.3	2.6	69.5
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	2.9	0.0	0.0
8	78000	OPERATION LABOR	230.3	12.5	2,878.6
9	78100	ALL OTHER OPERATION EXPENSES	81.8	64.1	5,246.0
10	78700	MAINTENANCE LABOR	56.6	12.5	707.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	78.6	40.4	3,175.2
12	79200	OFFICE SUPPLIES AND EXPENSE	39.5	25.8	1,019.0
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	0.0	0.0	0.0
15	79500	PENSIONS AND BENEFITS	0.6	(168.0)	(106.8)
16	79600	BUSINESS MEALS	0.2	(149.0)	(22.8)
17	79700	REGULATORY CDMMISSION	14.0	10.0	140.0
18	79800	OUTSIDE SERVICES	76.5	42.3	3,235.5
19	79900	MISCELLANEOUS	0.3	28.0	9.5
20	79910	ALLOCATED GENERAL OFFICE	290.6	2.6	768.9
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	5.3	26.0	137.8
22	81100	RENT	0.0	0.0	0.0
23	81500	A&G LABOR	41.0	12.5	512.3
24	50300	DEPRECIATION AND AMORTIZATION	442.8	0.0	0.0
25	50710	PROPERTY TAXES	64.9	40.0	2,594.0
26	50720	PAYROLL TAXES	26.4	4.0	105.6
27	50730	LOCAL TAXES	0.0	263.0	0.0
28		STATE INCOME TAX	64.8	96.0	6,222.3
29		FEDERAL INCOME TAX	301.2	106.0	31,926.7
30		TOTAL OPERATING EXPENSES	2,184.8		72,084.3
31		CPUC FEE (1.4% OF REVENUE)	42.2	90.0	3,797.2
32		TOTAL	2,227.0		75,881.5
33		AVERAGE LAG ----->			32.99

**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	48.98 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	32.99 days
36	(3) Excess of Collection Lag over Payment Lag	15.99 days
37	(4) Total of Expenses, Taxes and Depreciation	\$2,227.0
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$6.1
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$97.5</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	3,766,681	29,289		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	398,217	11,491		
4	(b) Charged to Account 265	27,100			
5	(c) Charged to Clearing Accounts				
6	(d) Salvage recovered	200			
7	(e) All other credits1/				
8	Total credits	425,517	11,491	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	111,760			
11	(b) Cost of removal	6,404			
12	(c) All other debits1/				
13	Total debits	118,164	0	0	0
14	Balance in reserve at end of year	4,074,034	40,780	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	(3,932)				(3,932)
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	(532,007)	(56,666)			(588,673)
7	316	Supply mains	(15,810)	(1,981)			(17,791)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(551,749)	(58,647)	0	0.00	(610,396)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(99,983)	(5,958)			(105,941)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(687,076)	(130,116)	109,689	6,404.00	(701,099)
16	325	Other pumping plant	(41,857)	(6,216)			(48,073)
17		Total pumping plant	(828,916)	(142,290)	109,689	6,404.00	(855,113)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(33,032)	(2,441)	2,071		(33,402)
21	332	Water treatment equipment	(295,694)	(69,355)			(365,049)
22		Total water treatment plant	(328,726)	(71,796)	2,071	0.00	(398,451)
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	(16,648)	(1,691)			(18,339)
3	342	Reservoirs and tanks	(321,306)	(25,527)			(346,833)
4	343	Transmission and distribution mains	(821,519)	(54,999)			(876,518)
5	344	Fire mains	0				0
6	345	Services	(391,833)	(27,023)			(418,856)
7	346	Meters	(176,304)	(25,872)		(200)	(202,376)
8	347	Meter Installations	0				0
9	348	Hydrants	(172,117)	(10,636)			(182,753)
10	349	Other transmission and distribution plant	(1,303)	(110)			(1,413)
11		Total trans. and distribution plant	(1,901,030)	(145,858)	0	(200)	(2,047,088)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(28,674)	(807)			(29,481)
15	372	Office furniture and equipment	(13,537)	(3,290)			(16,827)
16	373	Transportation equipment	(52,173)				(52,173)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	(10,272)				(10,272)
20	377	Power operated equipment	(11,352)				(11,352)
21	378	Tools, shop and garage equipment	(14,876)	(1,268)			(16,144)
22	379	Other general plant	(1,307)				(1,307)
23	390	Other tangible property	(8,454)	(512)			(8,966)
24	391	Water plant purchased	(15,614)	(849)			(16,463)
25		Total general plant	(156,259)	(6,726)	0	0	(162,985)
26		TOTAL	(3,766,680)	(425,317)	111,760	6,204	(4,074,033)

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	2,061,754	1,868,485	193,269
4		601.2 Industrial sales	1,741	901	840
5		601.3 Sales to public authorities	47,999	45,004	2,995
6		Sub-total	2,111,494	1,914,390	197,104
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	2,267	1,887	380
14		603.2 Unmetered sales	-	-	-
15		Sub-total	2,267	1,887	380
16	604	Private fire protection service	7,320	7,439	(119)
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	1,894	3,133	(1,239)
22		Sub-total	9,214	10,572	(1,358)
23		Total water service revenues	2,122,975	1,926,849	196,126
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	390	355	35
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	13,743	12,852	891
29		Total other water revenues	14,133	13,207	926
30	501	Total operating revenues	2,137,108	1,940,056	197,052

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	55,748	(14,297)	70,045	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B	1,403	207	1,196	
6	703	Miscellaneous expenses	A		0	275	(275)	
7	704	Purchased water	A	B	0	0	0	
8		Maintenance						
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		42	0	42	
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		1,023	0	1,023	
17	712	Maintenance of supply mains	A		46	339	(293)	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		Total source of supply expense			58,262	(13,476)	71,738	

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		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B	682	2,880	(2,198)	
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	35,452	42,241	(6,789)	
9	725	Miscellaneous expenses	A		31,945	16,026	15,919	
10	726	Fuel or power purchased for pumping	A	B	187,589	171,287	16,302	
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B	102	386	(284)	
13	729	Maintenance of structures and equipment						
14	730	Maintenance of structures and improvements	A	B	579	6,946	(6,367)	
15	731	Maintenance of power production equipment	A	B	0	0	0	
16	732	Maintenance of pumping equipment	A	B	32,674	22,358	10,316	
17	733	Maintenance of other pumping plant	A	B	0	0	0	
18		Total pumping expenses			289,023	262,124	26,899	
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B	1,334	3,437	(2,103)	
22	741	Operation supervision, labor and expenses						
23	742	Operation labor and expenses	A		69,376	76,518	(7,142)	
24	743	Miscellaneous expenses	A	B	0	0	0	
25	744	Chemicals and filtering materials	A	B	164,379	63,500	100,879	
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B	0	313	(313)	
28	746	Maintenance of structures and equipment						
29	747	Maintenance of structures and improvements	A	B	104	3,163	(3,059)	
30	748	Maintenance of water treatment equipment	A	B	24,691	11,033	13,658	
31		Total water treatment expenses			259,884	157,964	101,920	

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)
(Preparators 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	6,506	930	5,576	
4	751	Operation supervision, labor and expenses						
5	752	Storage facilities expenses	A		220	2,225	(2,005)	
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A		2,075	1,535	540	
8	754	Meter expenses	A		11,463	13,835	(2,372)	
9	755	Customer installations expenses	A		1,908	2,303	(395)	
10	756	Miscellaneous expenses	A		24,082	27,663	(3,581)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	1,822	969	853	
13	758	Maintenance of structures and plant						
14	759	Maintenance of structures and improvements	A	B	0	0	0	
15	760	Maintenance of reservoirs and tanks	A	B	4,367	1,126	3,241	
16	761	Maintenance of trans. and distribution mains	A		5,892	10,966	(5,074)	
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A		0	0	0	
19	763	Maintenance of services	A		15,350	17,058	(1,708)	
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A		2,844	3,197	(353)	
22	765	Maintenance of hydrants	A		630	2,458	(1,528)	
23	766	Maintenance of miscellaneous plant	A		0	0	0	
24		Total transmission and distribution expenses			77,059	83,965	(6,906)	

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)
(Preparators 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			25,534	25,512	(978)	
4	771	Supervision	A	B	15,856	18,181	(2,325)	
5	772	Superv., meter read., other customer acct expenses						
6	772	Meter reading expenses	A	B	45,611	35,434	10,177	
7	773	Customer records and collection expenses	A		2,500	2,058	442	
8	773	Customer records and accounts expenses		B				
9	774	Miscellaneous customer accounts expenses	A			0	0	
10	775	Uncollectible accounts	A	B	2,847	3,659	(812)	
11		Total customer account expenses			92,347	85,844	6,503	
12		VI. SALES EXPENSES						
13		Operation						
14	781	Supervision	A	B		0	0	
15	781	Sales expenses						
16	782	Demonstrating and selling expenses	A		0	0	0	
17	783	Advertising expenses	A		0	640	(640)	
18	784	Miscellaneous sales expenses	A		0	0	0	
19	785	Merchandising, jobbing and contract work	A		0	0	0	
20		Total sales expenses			0	640	(640)	

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (concluded)
(Preparators 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. ADMIN. AND GENERAL EXPENSES						
2		Operation						
3	790	Allocation of A&G Expenses			294,893	325,845	(30,952)	
4	791	Administrative and general salaries	A	B	16,880	15,855	1,025	
5	792	Office supplies and other expenses	A	B	37,720	45,664	(7,944)	
6	793	Property insurance	A		0	0	0	
7	793	Property insurance, injuries and damages		B				
8	794	Injuries and damages	A		27,321	15	27,306	
9	795	Employees' pensions and benefits	A	B	86,471	6,886	79,585	
10	796	Franchise requirements	A	B	1,853	2,454	(601)	
11	797	Regulatory commission expenses	A	B	5,005	4,839	166	
12	798	Outside services employed	A		97,321	53,278	44,043	
13	798	Miscellaneous other general expenses		B				
14	799	Miscellaneous other general operation expenses		C				
15	799	Miscellaneous general expenses	A		225	225	0	
16	805	Maintenance of general plant	A	B	2,642	3,823	(1,181)	
17		Total administrative and general expenses			570,331	458,882	111,449	
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	1,000	6,000	(5,000)	
20	812	Administrative expenses transferred - Cr.	A	B	0	0	0	
21	813	Duplicate charges - Cr.	A	B	0	0	0	
22		Total miscellaneous			1,000	6,000	(5,000)	
23		Total operating expenses			1,347,907	1,041,943	305,964	

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	74,081	74,081			
2	State corporation franchise tax	16,508	16,508			
3	State unemployment insurance tax	888	888			
4	Other state and local taxes	-	-			
5	Federal unemployment insurance tax	261	261			
6	Federal insurance contributions act	15,273	15,273			
7	Other federal taxes	-	-			
8	Federal income tax	66,396	66,396			
9	Pump tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	173,407	173,407	-	-	-

**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 _CCF_ (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10						11			
12	*Refer to Attached Schedule*								
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
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) ²		*None*		
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: I
 District: Coastal
 CSA: Los Osos
 System: Edna Rd

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
Country Club Well	Well No. 1	1958		18	31S13E19L01	193	14	160	VT	Elec	20	150	340			Well pumps to system to Country Club Tanks.
Country Club Resv	Reservoir 1	1955	452													
	Reservoir 2	1955	452													Floats on Country Club Zone
Edna Road	Booster A								VT	Elec	25	550	140			Booster pumps from Edna Resv to system.
	Booster B								VT	Elec	25	550	140			Booster pumps from Edna Resv to system.
Lewis Lane	Reservoir	1998							VT	Elec	75	500	430			Hypalon liner
	Well No. 3	1992		567	31S13E-19R03	440	14	200	VT	Elec	20	400				Well pumps to filters at Country Club to system to Country Club Tanks.
Rolling Hills No.2	Well No. 4	2001		0		520	12		VT	Elec						
	Well No. 2	1965		0	31S12E-13J01	112	12-8	101	Submersible	Elec	20	was 150				Inactive due to Surface Water Influence Rule.

Plant Facility Index

Region: I
 District: Coastal
 CSA: Los Osos
 System: Los Osos

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	
Alamo	Reservoir	1964	640															
Bay View Heights	Booster A	2006	275							VT	Elec	7.5	82	243	0.08	Bolt	Steel	Floats on Alamo Zone
	Booster B	2006	275							VT	Elec	7.5	82	243				Boost from tank to Bayview Booster Zone
	Booster C	2006	275							VT	Elec	30	502	170				Boost from tank to Bayview Booster Zone
	Booster D	2006	275							VT	Elec	30	502	170				Boost from tank to Cattle Cordoniz zone.
Cabrillo	Reservoir	1959	250												0.22	Weld	Steel	Floats on Bayview Zone
	Well No. 1	1963	179	142	30S10E24Q01	508				Subm	Elec	20	220	280				Pumps to forebay through filter
	Booster A	2006	175							VT	Elec	250	555	555				Boost from forebay to Alamo Zone
	Booster B	2006	175							VT	Elec	250	555	555				Boost from forebay to Alamo Zone
Calle Cordoniz	Booster C	2006	175							VT	Elec	500	500	555				Boost from forebay to Alamo Zone
	Reservoir	1971	171												0.04	Bolt	Steel	Forebay for boosters
Highland	Reservoir	1995	385												0.29	Bolt	Steel	Floats on Calle Cordoniz Zone
	Well No. 1	1965	180	0	30S10E24A01	248			194	Subm	Elec	15	was 100	350				Well inactive due to sand and high nitrate levels.
Los Olivos	Well No. 3	1969	120	136	30S11E18K03	232			180	VT	Elec	30	150	210				Well to sand trap to Los Olivos Tank.
	Booster A		125							VT	Gas	35	300					Boosts from Los Olivos Tank to system.
	Booster B		125							VT	Elec	30	400	190				Boosts from Los Olivos Tank to system.
Pecho	Reservoir	1975	114.5												0.50	Bolt	Steel	Forebay for boosters to Bayview Zone.
	Well No. 1	1977	69	21	30S10E13L04	390			200	VT	Elec	75	450	365				Well to Bayview Heights Resv Zone
Rosina	Well No. 1	1980	93	307	30S10E13J01	408			250	VT	Elec	60	400	420				Well to Bayview Heights Resv Zone
Skyline	Well No. 1	1988		0	30S10E13F01	195			150	VT	Elec	2.5	was 180	345				Inactive due to nitrates
	Well No. 1	2001		385	30S11E17N10	715			310	VT	Elec	50	270	400				Well to Bayview Heights Resv Zone

**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	-	-	-	-	-	365	-	585
12	Ductile iron (cement lined)	-	-	-	-	-	-	-	1,250
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	164	-	14,117	210	1,408	1,555
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	40,275	-	61,558
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	140	-	2,350	-	-	788	-	5,012
21	Other - Plastic	-	-	80	-	-	-	-	15,892
22	Totals	140	-	2,594	-	14,117	41,638	1,408	85,852

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	730	-	-	-	-	-	-	1,680
24	Ductile iron (cement lined)	7,574	-	-	-	-	-	-	8,824
25	Concrete	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-
28	Standard Steel	39	-	-	-	-	-	-	17,493
29	Screw or Welded Casing	-	-	-	-	-	-	-	-
30	Cement - Asbestos	35,204	-	-	247	-	-	-	137,284
31	Welded Steel	-	-	-	-	-	-	-	-
32	Polyvinylchloride	7,769	1,499	-	-	-	-	-	17,558
33	Other - Plastic	15,900	230	-	-	-	-	-	32,102
33a	Unclassified	-	-	-	-	-	-	(9,889)	(9,889)
34	Totals	67,216	1,729	-	247	-	-	(9,889)	205,052

**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)	3,256	3,264		-
Industrial	1	1		-
Public authorities	8	8		-
Irrigation	1	1		-
Other (specify)	2	1		-
Subtotal	3,268	3,275	-	-
Private fire connections		-	17	17
Public fire hydrants		-		-
Total	3,268	3,275	17	17

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

Size	Meters	Services
5/8 x 3/4 - in	2,612	2,640
3/4 - in	410	409
1 - in	240	251
1 1/2 - in	12	12
2 - in	44	43
3 - in	9	12
4 - in	-	-
6 - in	3	2
Other	-	-
Total	3,330	3,369

**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	January	February	March	April	May	June	July	Subtotal
	Commercial	37,682	29,032	32,562	30,902	48,594	54,876	56,418
Industrial	100	-	99	-	94	-	99	392
Public authorities	290	(615)	89	1,461	879	3,091	1,389	6,584
Irrigation	33	-	-	-	34	-	56	123
Other (specify)	3	5	2	-	4	46	3	63
Total	38,108	28,422	32,752	32,363	49,605	58,013	57,965	297,228

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	60,661	56,701	58,540	48,816	46,998	271,716	561,782
Industrial	-	104	-	89	-	193	585	351
Public authorities	3,104	1,456	2,896	851	2,142	10,449	17,033	18,225
Irrigation	-	58	-	53	-	111	234	174
Other (specify)	-	2	-	64	-	66	129	740
Total	63,765	58,321	61,436	49,873	49,140	282,535	579,763	541,640

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 _____ 13,168

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>12,069</u>
100.3	Construction work in progress	\$	<u>179,510</u>
241	Advances for construction	\$	<u>973,133</u>
265	Contributions in aid of construction	\$	<u>905,635</u>

SIGNATURE

District Management

Name of District Manager Skip Faria Telephone: (805) 528-2287

Address: 1140 Los Olivos, Los Osos, CA 93402

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



Signature

Assistant Controller

Title

5/23/08

Date

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