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2007  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: Ojai Location: Ojai, Ventura  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008  
(FILE TWO COPIES IF THREE RECEIVED)

**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	165	0	0	0	165
3	302	Franchises and consents (Schedule A-1b)	5,348	0	0	0	5,348
4	303	Other intangible plant	10,076	127,028	0	0	137,104
5		Total intangible plant	15,589	127,028	0	0	142,617
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	419,836	0	0	0	419,836
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	0	0	0	0	0
12	312	Collecting and impounding reservoirs	0	0	0	0	0
13	313	Lake, river and other intakes	0	0	0	0	0
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	2,008,610	0	0	(118,974)	1,889,636
16	316	Supply mains	151,022	34,732	(10,255)	0	175,500
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	2,159,632	34,732	(10,255)	(118,974)	2,065,136
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	165,490	12,943	0	0	178,433
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	3,335,135	190,477	(4,501)	118,974	3,640,085
25	325	Other pumping plant	156,272	91,151	0	0	247,423
26		Total pumping plant	3,656,897	294,571	(4,501)	118,974	4,065,941
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	1,139	0	0	0	1,139
30	332	Water treatment equipment	480,966	17,851	0	0	498,817
31		Total water treatment plant	482,105	17,851	0	0	499,956

**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	
3	342	Reservoirs and tanks	845,314	5,304	0	0	850,618
4	343	Transmission and distribution mains	3,876,866	314,052	(6,107)	0	4,184,811
5	344	Fire mains	0	0	0	0	0
6	345	Services	2,846,850	189,720	(597)	0	3,035,973
7	346	Meters	511,363	23,272	0	0	534,635
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	559,737	40,320	(10,567)	0	589,490
10	349	Other transmission and distribution plant	2,692	0	0	0	2,692
11		<b>Total transmission and distribution plant</b>	<b>8,642,822</b>	<b>572,668</b>	<b>(17,271)</b>	<b>0</b>	<b>9,198,219</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	32,601	0	0	0	32,601
15	372	Office furniture and equipment	62,723	10,235	0	0	72,958
16	373	Transportation equipment	169,730	0	0	0	169,730
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	798	0	0	0	798
19	376	Communication equipment	5,483	0	0	0	5,483
20	377	Power operated equipment	18,296	0	0	0	18,296
21	378	Tools, shop and garage equipment	31,602	0	0	0	31,602
22	379	Other general plant	0	0	0	0	0
23		<b>Total general plant</b>	<b>321,233</b>	<b>10,235</b>	<b>0</b>	<b>0</b>	<b>331,468</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	1,037	0	0	0	1,037
27	391	Utility plant purchased	0	0	0	0	0
28	392	Utility plant sold	0	0	0	0	0
29		<b>Total undistributed items</b>	<b>1,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,037</b>
30		<b>Total utility plant in service</b>	<b>15,699,151</b>	<b>1,057,086</b>	<b>(32,027)</b>	<b>0</b>	<b>16,724,210</b>

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

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>DISTRICT RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		16,724,210	15,699,150
5		Construction Work in Progress		357,785	603,064
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>17,081,995</b>	<b>16,302,214</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		3,213,032	2,844,106
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>3,213,032</b>	<b>2,844,106</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		829,296	827,044
16		Deferred Investment Tax Credit		31,947	33,051
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>861,243</b>	<b>860,095</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		398,250	404,391
22		Advances for Construction		496,827	312,209
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>895,077</b>	<b>716,600</b>
25					
26		Add Materials and Supplies		9,053	5,426
27					
28		Add Working Cash (From Schedule A-1d(2))		84,100	84,100
29		Add General office, Regions, District office, CSA allocation		318,264	398,510
30		<b>TOTAL DISTRICT RATE BASE</b>		<b>12,524,060</b>	<b>12,369,449</b>
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28</b>			
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**SCHEDULE A-1d (2)  
RATE BASE  
Working Cash Calculation**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Working Cash</b>			
2					
3		<b>Determination of Operational Cash Requirement</b>			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$			
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$			
12		9. $1/12 \times \text{Line 2}$			
13		10. Operational Cash Requirement (7 + 8 - 9)	"See attached schedule"		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
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08-May-08

GOLDEN STATE WATER COMPANY  
Ojai Customer Service Area

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

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	305.6	54.3		16,592.7
2	72600	POWER FOR PUMPING	307.0	60.1		18,450.3
3	73500	PUMP TAXES	15.2	126.5		1,917.7
4	74400	CHEMICALS	37.3	27.4		1,021.8
5	77300	COMMON CUSTOMER ACCOUNT	32.5	2.6		86.0
6	77325	POSTAGE	0.0	0.0		0.0
7	77500	UNCOLLECTIBLES	6.9	0.0		0.0
8	78000	OPERATION LABOR	240.0	12.5		3,000.0
9	78100	ALL OTHER OPERATION EXPENSES	70.0	54.7		3,829.0
10	78700	MAINTENANCE LABOR	44.7	12.5		558.8
11	78800	ALL OTHER MAINTENANCE EXPENSES	272.2	41.7		11,349.4
12	79200	OFFICE SUPPLIES AND EXPENSE	44.2	10.0		442.4
13	79300	PROPERTY INSURANCE	0.0	0.0		0.0
14	79400	INJURIES AND DAMAGES	0.6	(149.0)		(96.4)
15	79500	PENSIONS AND BENEFITS	2.8	48.0		136.3
16	79600	BUSINESS MEALS	1.2	26.0		30.2
17	79700	REGULATORY COMMISSION	17.4	26.0		453.2
18	79800	OUTSIOE SERVICES	52.0	50.7		2,635.3
19	79900	MISCELLANEOUS	2.5	26.0		66.1
20	79910	ALLOCATED GENERAL OFFICE	359.6	2.6		951.5
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	6.0	28.0		156.0
22	81100	RENT	25.5	(17.5)		(445.4)
23	81500	A&G LABOR	52.8	12.5		660.0
24	50300	DEPRECIATION AND AMORTIZATION	643.3	0.0		0.0
25	50710	PROPERTY TAXES	79.2	40.0		3,168.9
26	50720	PAYROLL TAXES	27.2	4.0		108.8
27	50730	LOCAL TAXES	52.3	263.0		13,745.7
28		STATE INCOME TAX	92.4	96.0		8,869.6
29		FEDERAL INCOME TAX	425.1	106.0		45,062.2
30		TOTAL OPERATING EXPENSES	3,215.5			132,749.9
31		CPUC FEE ( 1.4% OF REVENUE)	61.6	90.0		5,544.5
32		TOTAL	3,277.1			138,294.4
33		AVERAGE LAG ----->				41.28

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	50.56 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	41.28 days
36	(3) Excess of Collection Lag over Payment Lag	9.28 days
37	(4) Total of Expenses, Taxes and Depreciation	\$3,277.1
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$9.0
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$83.3</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	<b>Balance in reserves at beginning of year</b>	<b>2,835,345</b>	<b>8,761</b>		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	371,322	989		
4	(b) Charged to Account 265	9,678			
5	(c) Charged to Clearing Accounts	20,792			
6	(d) Salvage recovered	368			
7	(e) All other credits1/				
8	<b>Total credits</b>	<b>402,160</b>	<b>989</b>	<b>0</b>	<b>0</b>
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	32,027			
11	(b) Cost of removal	2,195			
12	(c) All other debits1/				
13	<b>Total debits</b>	<b>34,222</b>	<b>0</b>	<b>0</b>	<b>0</b>
14	<b>Balance in reserve at end of year</b>	<b>3,203,283</b>	<b>9,750</b>	<b>0</b>	<b>0</b>
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	1/ Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

## SCHEDULE A-3a

## Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	0				0
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	(64,864)	(11,248)			(76,112)
7	316	Supply mains	(10,210)	(2,960)	10,255		(2,915)
8	317	Other source of supply plant	0				0
9		<b>Total source of supply plant</b>	<b>(75,074)</b>	<b>(14,208)</b>	<b>10,255</b>	<b>0</b>	<b>(79,027)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(8,540)	(1,969)			(10,509)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(435,310)	(157,419)	4,501		(588,228)
16	325	Other pumping plant	(12,708)	(8,017)			(20,725)
17		<b>Total pumping plant</b>	<b>(456,558)</b>	<b>(167,405)</b>	<b>4,501</b>	<b>0</b>	<b>(619,462)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(1,819)				(1,819)
21	332	Water treatment equipment	(116,461)	(11,639)			(128,100)
22		<b>Total water treatment plant</b>	<b>(118,280)</b>	<b>(11,639)</b>	<b>0</b>	<b>0</b>	<b>(129,919)</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 End of Year (f)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	736	(25,360)			(24,624)
4	343	Transmission and distribution mains	(1,096,450)	(58,928)	6,107		(1,149,271)
5	344	Fire mains	0				0
6	345	Services	(714,966)	(73,164)	597	2,195	(785,338)
7	346	Meters	3,654	(13,551)		(368)	(10,265)
8	347	Meter installations	0				0
9	348	Hydrants	(212,135)	(10,523)	10,567		(212,091)
10	349	Other transmission and distribution plant	(620)	(51)			(671)
11		<b>Total trans. and distribution plant</b>	<b>(2,019,781)</b>	<b>(181,577)</b>	<b>17,271</b>	<b>1,827</b>	<b>(2,182,260)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(8,134)	(1,229)			(9,363)
15	372	Office furniture and equipment	(23,920)	(3,199)			(27,119)
16	373	Transportation equipment	(94,002)	(20,792)			(114,794)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	(596)	(64)			(660)
19	376	Communication equipment	(5,483)				(5,483)
20	377	Power operated equipment	(18,296)				(18,296)
21	378	Tools, shop and garage equipment	(14,837)	(1,631)			(16,468)
22	379	Other general plant	0				0
23	390	Other tangible property	(384)	(48)			(432)
24	391	Water plant purchased	0				0
25		<b>Total general plant</b>	<b>(185,652)</b>	<b>(26,963)</b>	<b>0</b>	<b>0</b>	<b>(192,615)</b>
26		<b>TOTAL</b>	<b>(2,835,345)</b>	<b>(401,792)</b>	<b>32,027</b>	<b>1,827</b>	<b>(3,203,283)</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	3,009,761	2,647,513	362,248
4		601.2 Industrial sales	2,296	1,506	790
5		601.3 Sales to public authorities	111,791	92,238	19,553
6		Sub-total	3,123,848	2,741,257	382,591
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	29,913	22,434	7,479
14		603.2 Unmetered sales	-	-	-
15		Sub-total	29,913	22,434	7,479
16	604	Private fire protection service	8,600	8,140	460
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	40,080	32,327	7,753
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	4,418	4,539	(121)
22		Sub-total	53,099	45,006	8,093
23		Total water service revenues	3,206,859	2,808,697	398,162
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	1,235	340	895
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	14,918	37,535	(22,617)
29		Total other water revenues	16,153	37,875	(21,722)
30	501	Total operating revenues	3,223,012	2,846,572	376,440

**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		(38,391)	(53,280)	14,889
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		434	426	8
6	703	Miscellaneous expenses	A			72	24	48
7	704	Purchased water	A	B	C	367,099	265,625	101,474
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		0	0	0
10	706	Maintenance of structures and facilities			C	0		
11	707	Maintenance of structures and improvements	A	B		0	0	0
12	708	Maintenance of collect and impound reservoirs	A			1,070	14,218	(13,148)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			109	126	(17)
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			1,075	25,557	(24,482)
17	712	Maintenance of supply mains	A			4,247	813	3,434
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				335,714	253,509	82,205

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Current Year (b)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B		0	0	0
4	721	Operation supervision labor and expense			C			
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		53,744	63,830	(10,086)
9	725	Miscellaneous expenses	A			3,821	2,360	1,461
10	726	Fuel or power purchased for pumping	A	B	C	259,262	234,283	24,979
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		0	79	(79)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		291	11,059	(10,768)
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		44,124	38,983	5,141
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				361,243	350,594	10,649
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		287	0	287
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			44,983	51,358	(6,375)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		41,021	38,022	2,999
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		0	52	(52)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		842	49	793
30	748	Maintenance of water treatment equipment	A	B		9,546	4,479	5,067
31		Total water treatment expenses				96,679	93,960	2,719

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>IV. TRANS. AND DIST. EXPENSES</b>						
2		Operation						
3	751	Operation supervision and engineering	A	B		3,051	245	2,806
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			723	1,366	(643)
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			10,774	824	9,950
8	754	Meter expenses	A			33,207	15,814	14,299
9	755	Customer installations expenses	A			8,613	6,112	2,501
10	756	Miscellaneous expenses	A			72,617	76,684	(4,067)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		64	320	(256)
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		1,968	1,701	267
16	761	Maintenance of trans. and distribution mains	A			171,794	148,248	23,548
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			0	0	0
19	783	Maintenance of services	A			46,756	107,170	(60,414)
20	783	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			5,672	7,697	(2,025)
22	765	Maintenance of hydrants	A			4,583	98	4,485
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				359,803	969,379	(3,576)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Current Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
	790	Transferred Customer Expenses				33,056	33,618	(562)
3	771	Supervision	A	B		16,333	21,404	(5,071)
4	771	Superv. meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		39,109	33,754	5,356
6	773	Customer records and collection expenses	A			28,918	43,144	(14,226)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A				0	0
9	775	Uncollectible accounts	A	B	C	3,375	4,154	(779)
10		Total customer account expenses				120,791	136,074	(15,283)
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B			0	0
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A			64	66	(2)
16	783	Advertising expenses	A			343	402	(59)
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	(523)	523
19		Total sales expenses				407	(55)	462

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Current Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
	790	Allocation of A&G Expenses				382,376	413,322	(30,945)
3	791	Administrative and general salaries	A	B	C	12,039	35,142	(26,103)
4	792	Office supplies and other expenses	A	B	C	48,666	60,129	(11,463)
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages		B	C			
7	794	Injuries and damages	A			35,183	0	35,183
8	795	Employees' pensions and benefits	A	B	C	104,233	8,708	95,525
9	796	Franchise requirements	A	B	C	10,222	5,901	4,321
10	797	Regulatory commission expenses	A	B	C	6,468	6,254	214
11	798	Outside services employed	A			109,205	82,962	26,243
12	798	Miscellaneous other general expenses		B				
13	798	Miscellaneous other general operation expenses			C			
14	799	Miscellaneous general expenses	A			8,840	2,003	6,837
15		Maintenance						
16	805	Maintenance of general plant	A	B	C	9,851	13,212	(3,361)
17		Total administrative and general expenses				730,085	630,633	99,452
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Reims	A	B	C	30,549	26,896	3,653
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				30,549	26,896	3,653
23		Total operating expenses				2,035,271	1,860,990	174,281

**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	78,103	78,103			
2	State corporation franchise tax	37,963	37,963			
3	State unemployment insurance tax	1,159	1,159			
4	Other state and local taxes	29,790	29,790			
5	Federal unemployment insurance tax	341	341			
6	Federal insurance contributions act	20,677	20,677			
7	Other federal taxes	-	-			
8	Federal income tax	152,683	152,683			
9	Pump taxes	10,745	10,745			
10						
11						
12						
13						
14						
15						
16						
17	Totals	331,461	331,461	-	-	-

**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 _CCF_ (Unit) <sup>2</sup>	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"Refer to Attached Schedule"								
13									
14									
15									
16									
17	<b>TUNNELS AND SPRINGS</b>			<b>FLOW IN</b> ____ (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 feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

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

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

Plant Facility Index

Region: 1  
 District: Coastal  
 CSA: Ojai  
 System: Ojai

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	
Fairview	Booster A	2006								VT	Elec	20	250	195			Booster to Running Ridge Zone Booster to Running Ridge Zone Floats on Main Gradient	
	Booster B	2006	972						VT	Elec	20	250	195		1.00	Elev Resv		Concrete
Heidelberger	Booster A									VT	Elec	2	75	92			Pump through pressure tank to Heidelberger Booster Zone Floats on Heidelberger Tank Zone	
	Booster B								VT	Elec	5	75	92		0.10	Elev Resv		B. Steel
Gorham No. 1	Well No. 1	1996	799	509	04N22W06K13S	670	16	450		VT	Elec	125	800	285			Pumps thru filter to forebay. Pumps thru filter to forebay.	
	Well No 4	1947	802	394	04N22W06K03	600	20	450		VT	Elec	75	450	285				
Mutual	Well No 5	1951	803	384	04N22W06K11	622	16 & 14	420		VT	Elec	50	500	285			Pumps thru filter to forebay. Pumps thru filter to forebay.	
	Reservoir #1	pre-1964	1161												0.04	Elev Resv		B. Steel
Running Ridge	Reservoir #2	pre-1964	1173												0.05	Elev Resv	Concrete	Floats on Running Ridge Zone Floats on Running Ridge Zone
	Well No 3	1956	802	340	04N22W06K10	650	16	370		VT	Elec	75	430	285				
San Antonio	Well No 4	2005	806	336		625	20	400		VT	Elec	75	550	336			Pumps thru filter to forebay. Boosters from forebay to Main Zone Boosters from forebay to Main Zone	
	Booster A								VT	Elec	150	1,500	280					
Sierra Cuyama	Booster B		803							VT	Elec	150	1,500	280			Interconnection w/ Casitas MWD Booster A to Main Zone Booster B to Signal Booster Zone. Tank on elevated ground. Fills by altitude valve from Main Zone Boosters to Heidelberger Tank Zone. Upgraded in 2002	
	Reservoir	1965							VT	Elec	20	960	72		0.05	Forebay		Steel
Signal	Booster A									H.S.C	Elec	10	600	50			Tank on elevated ground. Fills by altitude valve from Main Zone Boosters to Heidelberger Tank Zone. Upgraded in 2002	
	Booster B								E.S.	Elec	7.5	100	150		0.30	Bolt		B. Steel
Valley View	Booster A									E.S.	Elec	40	250	350			Boosters to Heidelberger Tank Zone. Upgraded in 2002	
	Booster B								E.S.	Elec	40	250	350					

**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	-	-	895	-	-	32,047	-	28,868
12	Ductile iron (cement lined)	-	-	-	-	-	66	-	373
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	2	-	5,636	-	3,513	5,578	2,472	300
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	3,836	-	40,045
19	Welded Steel	-	-	-	-	-	-	-	-
20	Polyvinylchloride	-	-	431	-	-	43	-	1,667
21	Other - Plastic	-	-	10	-	-	111	-	994
22	Totals	2	-	6,772	-	3,513	41,681	2,472	72,248

**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	7,248	237	15,473	-	-	-	-	84,569
24	Ductile iron (cement lined)	3,895	-	1	-	180	-	-	4,515
25	Concrete	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-
28	Standard Steel	9,412	8,144	-	-	-	-	-	35,057
29	Screw or Welded Casing	-	-	-	-	-	-	-	-
30	Cement - Asbestos	45,116	17	10	-	-	-	-	89,024
31	Welded Steel	-	-	-	-	-	-	-	-
32	Polyvinylchloride	14,492	-	41	-	308	-	-	16,982
33	Other - Plastic	5,358	-	-	-	-	-	-	6,473
33a	Unclassified	-	-	-	-	-	-	-	-
34	Totals	85,621	8,398	15,525	-	488	-	-	236,620

**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)	2,780	2,785		-
Industrial	3	3		-
Public authorities	20	20		-
Irrigation	7	9		-
Other (specify)	1	1		-
Contract	15	15		
Subtotal	2,826	2,833	-	-
Private fire connections		-	31	31
Public fire hydrants		-		-
<b>Total</b>	<b>2,826</b>	<b>2,833</b>	<b>31</b>	<b>31</b>

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

Size	Meters	Services
5/8 x 3/4 - in	1,938	1,963
3/4 - in	195	198
1 - in	543	570
1 1/2 - in	63	62
2 - in	138	137
3 - in	7	8
4 - in	1	1
6 - in	2	1
Other	1	1
	-	-
<b>Total</b>	<b>2,888</b>	<b>2,941</b>

**SCHEDULE D-6  
Meter Testing Data**

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



**SCHEDULE D-7**

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	54,713	52,564	40,389	57,686	57,728	86,232	93,285
Industrial	90	-	112	-	96	-	165	463
Public authorities	1,715	1,346	607	1,414	1,911	2,588	3,061	12,642
Irrigation	2,100	3,735	145	3,004	3,785	4,008	6,140	22,917
Other (specify)	18	2	13	11	83	5	269	401
Contract	1,033	381	578	543	1,249	904	2,312	7,000
<b>Total</b>	<b>59,669</b>	<b>58,028</b>	<b>41,844</b>	<b>62,658</b>	<b>64,852</b>	<b>93,737</b>	<b>105,232</b>	<b>486,020</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	109,481	95,444	95,595	77,026	71,391	448,937	891,534
Industrial	-	65	-	34	-	99	562	242
Public authorities	4,570	4,468	3,641	3,601	1,638	17,918	30,560	25,172
Irrigation	6,815	7,407	5,640	4,363	3,165	27,390	50,307	42,670
Other (specify)	(100)	36	2	8	35	(19)	382	411
Contract	1,586	2,578	746	2,091	483	7,484	14,484	11,365
<b>Total</b>	<b>122,352</b>	<b>109,998</b>	<b>105,624</b>	<b>87,123</b>	<b>76,712</b>	<b>501,809</b>	<b>987,829</b>	<b>904,777</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 \_\_\_\_\_ 11,456

### 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>9,053</u>
100.3	Construction work in progress . . . . .	\$	<u>357,785</u>
241	Advances for construction . . . . .	\$	<u>496,827</u>
265	Contributions in aid of construction . . . . .	\$	<u>398,250</u>

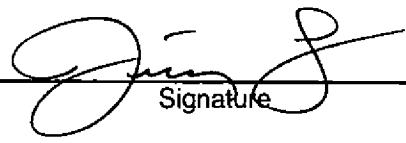
### SIGNATURE

District Management

Name of District Manager Skip Faria Telephone: (805) 646-8788

Address 1002-A East Ojai Avenue, Ojai, CA 93023

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

  
 \_\_\_\_\_  
 Signature

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

5/23/08  
 \_\_\_\_\_  
 Date

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