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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(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, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(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	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	137,104	1,817	0	0	138,921
5		Total intangible plant	142,617	1,817	0	0	144,434
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	419,836	0	0	0	419,836
9							
10		III. SOURCE OF SUPPLY PLANT					
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	1,889,636	0	0	0	1,889,636
16	316	Supply mains	175,500	0	0	0	175,500
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	2,065,136	0	0	0	2,065,136
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	178,433	0	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	3,640,085	52,734	0	0	3,692,819
25	325	Other pumping plant	247,423	0	0	0	247,423
26		Total pumping plant	4,065,941	52,734	0	0	4,118,675
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	1,139	11,951	0	0	13,090
30	332	Water treatment equipment	498,817	11,224	(6,168)	0	503,872
31		Total water treatment plant	499,956	23,175	(6,168)	0	516,963

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	850,618	0	0	0	850,618
4	343	Transmission and distribution mains	4,184,811	457,903	(16,192)	0	4,626,522
5	344	Fire mains	0	0	0	0	0
6	345	Services	3,035,973	142,857	(470)	0	3,178,361
7	346	Meters	534,635	39,428	0	0	574,063
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	589,490	35,549	(371)	0	624,668
10	349	Other transmission and distribution plant	2,692	0	0	0	2,692
11		Total transmission and distribution plant	9,198,219	675,737	(17,032)	0	9,856,924
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	32,601	0	0	0	32,601
15	372	Office furniture and equipment	72,958	819	0	0	73,777
16	373	Transportation equipment	169,730	38,329	(20,357)	0	187,701
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		Total general plant	331,468	39,147	(20,357)	0	350,258
24							
25		VIII. UNDISTRIBUTED ITEMS					
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		Total undistributed items	1,037	0	0	0	1,037
30		Total utility plant in service	16,724,210	792,610	(43,557)	0	17,473,263

**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		17,473,263	16,724,210
5		Construction Work in Progress		295,363	357,785
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		17,768,626	17,081,995
8					
9		Less Accumulated Depreciation			
10		Plant in Service		3,831,069	3,213,032
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		3,831,069	3,213,032
13					
14		Less Other Reserves			
15		Deferred Income Taxes		852,742	820,736
16		Deferred Investment Tax Credit		30,843	31,947
17		Other Reserves		7,361	8,560
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		890,946	861,243
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		405,889	398,250
22		Advances for Construction		540,770	496,827
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		946,659	895,077
25					
26		Add Materials and Supplies		8,136	9,053
27					
28		Add Working Cash (From Schedule A-1d(2))		83,300	84,100
29		Add General Office, Rgions, District office, CSA allocation		232,398	318,264
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29		12,423,786	12,524,060
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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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ADR
08-May-08GOLDEN STATE WATER COMPANY
Ojai Customer Service AreaDEVELOPMENT 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	25.0	30.2
17 79700	REGULATORY COMMISSION	17.4	25.0	453.2
18 79800	OUTSIDE SERVICES	52.0	50.7	2,635.3
19 79900	MISCELLANEOUS	2.5	28.0	66.1
20 79910	ALLOCATED GENERAL OFFICE	359.6	2.6	951.5
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	6.0	26.0	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	82.4	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	
40	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	Balance in reserves at beginning of year	3,203,283	9,750		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	608,286	989		
4	(b) Charged to Account 265	13,899	-		
5	(c) Charged to Clearing Accounts	42,432	-		
6	(d) Salvage recovered	1,066	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	665,683	989	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	43,557	-		
11	(b) Cost of removal	5,077	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	48,635	-	-	-
14	Balance in reserve at end of year	3,820,331	10,739	-	-
15	State method of determining depreciation charges.		Composite Rate		
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ NOT AVAILABLE BY DISTRICT				
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements	0	0	0	0	0
3	312	Collecting and impounding reservoirs	0	0	0	0	0
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	(76,112)	(75,396)	0	0	(151,508)
7	316	Supply mains	(2,915)	(1,720)	0	0	(4,635)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	(79,027)	(77,116)	0	0	(156,143)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(10,509)	(4,800)	0	0	(15,309)
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	(588,228)	(160,528)	0	0	(748,756)
16	325	Other pumping plant	(20,725)	(9,971)	0	0	(30,696)
17		Total pumping plant	(619,462)	(175,299)	0	0	(794,761)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(1,819)	0	0	0	(1,819)
21	332	Water treatment equipment	(128,100)	(31,026)	6,168	0	(152,958)
22		Total water treatment plant	(129,919)	(31,026)	6,168	0	(154,777)
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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	(24,624)	(22,882)	0	0	(47,506)
4	343	Transmission and distribution mains	(1,149,271)	(91,229)	16,192	0	(1,224,308)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(785,338)	(113,849)	470	4,951	(893,766)
7	346	Meters	(10,265)	(78,378)	0	0	(88,643)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(212,091)	(11,849)	371	0	(223,569)
10	349	Other transmission and distribution plant	(671)	(245)	0	0	(916)
11		Total trans. and distribution plant	(2,182,260)	(318,430)	17,032	4,951	(2,478,707)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(9,363)	(763)	0	0	(10,126)
15	372	Office furniture and equipment	(27,119)	(16,284)	0	0	(43,403)
16	373	Transportation equipment	(114,794)	(42,432)	20,357	(940)	(137,809)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	(660)	(35)	0	0	(695)
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	(16,468)	(3,186)	0	0	(19,654)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	(432)	(45)	0	0	(477)
24	391	Water plant purchased	0	0	0	0	0
25		Total general plant	(192,615)	(62,745)	20,357	(940)	(235,943)
26		TOTAL	(3,203,283)	(664,617)	43,557	4,011	(3,820,331)

**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	3,878,773	3,009,761	869,012
4		601.2 Industrial sales	5,161	2,296	2,865
5		601.3 Sales to public authorities	147,202	111,791	35,411
6		Sub-total	4,031,136	3,123,848	907,288
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	47,854	29,913	17,941
14		603.2 Unmetered sales	-	-	-
15		Sub-total	47,854	29,913	17,941
16	604	Private fire protection service	10,769	8,600	2,169
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	50,655	40,080	10,575
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	1,946	4,418	(2,472)
22		Sub-total	63,370	53,099	(303)
23		Total water service revenues	4,142,360	3,206,859	935,501
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	1,730	1,235	495
26	612	Rent from water property	600	-	600
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	58,607	14,918	43,689
29		Total other water revenues	60,937	16,153	44,784
30	501	Total operating revenues	4,203,297	3,223,012	980,284

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		11,173	(38,391)	49,565
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		7,180	434	6,746
6	703	Miscellaneous expenses	A			3,685	72	3,612
7	704	Purchased water	A	B	C	336,802	367,099	(30,297)
8		Maintenance						-
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			12,416	1,070	11,346
13	708	Maintenance of source of supply facilities		B			0	-
14	709	Maintenance of lake, river and other intakes	A			5,411	109	5,302
15	710	Maintenance of springs and tunnels	A			0	0	-
16	711	Maintenance of wells	A			151,878	1,075	150,803
17	712	Maintenance of supply mains	A			472	4,247	(3,775)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				529,017	335,714	193,303

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities (continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B		888	0	888
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		61,322	53,744	7,577
9	725	Miscellaneous expenses	A			2,355	3,821	(1,466)
10	726	Fuel or power purchased for pumping	A	B	C	265,455	259,262	6,193
11		Maintenance						-
12	729	Maintenance supervision and engineering	A	B		1,184	0	1,184
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		4,936	291	4,645
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		67,535	44,124	23,410
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				403,673	361,243	42,431
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		1,790	287	1,503
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			44,385	44,983	(599)
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		31,524	41,021	(9,497)
26		Maintenance						-
27	746	Maintenance supervision and engineering	A	B		889	0	889
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		1,035	842	193
30	748	Maintenance of water treatment equipment	A	B		5,733	9,546	(3,813)
31		Total water treatment expenses				85,356	96,679	(11,323)

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		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B	17,740	3,051	14,688	
4	751	Operation supervision, labor and expenses				0	-	
5	752	Storage facilities expenses	A		945	723	222	
6	752	Operation labor and expenses		B		0	-	
7	753	Transmission and distribution lines expenses	A		1,410	10,774	(9,364)	
8	754	Meter expenses	A		40,431	33,207	7,223	
9	755	Customer installations expenses	A		6,433	8,613	(2,180)	
10	756	Miscellaneous expenses	A		53,624	72,617	(18,993)	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	4,020	64	3,956	
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	4,438	1,968	2,470	
16	761	Maintenance of trans. and distribution mains	A		191,781	171,794	19,987	
17	761	Maintenance of mains		B		0	-	
18	762	Maintenance of fire mains	A		0	0	-	
19	763	Maintenance of services	A		71,210	46,756	24,453	
20	763	Maintenance of other trans. and distribution plant		B		0	-	
21	764	Maintenance of meters	A		6,042	5,672	370	
22	765	Maintenance of hydrants	A		9,039	4,563	4,476	
23	766	Maintenance of miscellaneous plant	A		0	0	-	
24		Total transmission and distribution expenses			407,112	359,803	47,309	

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		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
	790	Transferred Customer Expenses				38,516	33,056	5,460
3	771	Supervision	A	B		26,687	16,333	10,354
4	771	Superv., meter read., other customer acct expenses			C		0	-
5	772	Meter reading expenses	A	B		54,114	39,109	15,005
6	773	Customer records and collection expenses	A			26,122	28,918	(2,796)
7	773	Customer records and accounts expenses		B			0	-
8	774	Miscellaneous customer accounts expenses	A			0	0	-
9	775	Uncollectible accounts	A	B	C	9,198	3,375	5,823
10		Total customer account expenses				154,636	120,791	33,845
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B		0	0	-
14	781	Sales expenses			C		0	-
15	782	Demonstrating and selling expenses	A			0	64	(64)
16	783	Advertising expenses	A			342	343	(1)
17	784	Miscellaneous sales expenses	A			0	0	-
18	785	Merchandising, jobbing and contract work	A			0	0	-
19		Total sales expenses				342	407	(65)

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		VII. ADMIN. AND GENERAL EXPENSES						
2		Operation						
	790	Allocation of A&G Expenses				401,620	382,376	19,244
3	791	Administrative and general salaries	A	B	C	11,510	12,039	(530)
4	792	Office supplies and other expenses	A	B	C	40,799	48,666	(7,868)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			39,773	38,183	1,590
8	795	Employees' pensions and benefits	A	B	C	101,939	104,233	(2,293)
9	796	Franchise requirements	A	B	C	4,153	10,222	(6,069)
10	797	Regulatory commission expenses	A	B	C	8,137	6,468	1,669
11	798	Outside services employed	A			13,322	109,205	(95,882)
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			5,720	8,840	(3,120)
15		Maintenance					0	-
16	805	Maintenance of general plant	A	B	C	9,756	9,851	(95)
17		Total administrative and general expenses				636,730	730,085	(93,355)
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	29,121	30,549	(1,428)
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				29,121	30,549	(1,428)
23		Total operating expenses				2,245,987	2,035,271	210,716

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	82,338	82,338			
2	State corporation franchise tax	70,365	70,365			
3	State unemployment insurance tax	1,186	1,186			
4	Other state and local taxes	44,315	44,315			
5	Federal unemployment insurance tax	351	351			
6	Federal insurance contributions act	29,442	29,442			
7	Other federal taxes	-				
8	Federal income tax	159,227	159,227			
9	Pump Taxes	14,039	14,039			
10						
11						
12						
13						
14						
15						
16						
17	Totals	401,263	401,263			

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1									
2									
3									
4									"None"
5									
6									
7									
8	WELLS				Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				³ Depth in Water	
10									
11									
12	"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									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) ²		"REFER TO COMPANY SCHEDULE D-1"		
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

³ Average depth to water surface below ground surface.

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

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

Plant Facility Index

Region: I
 District: Coastal
 CSA: Ojai
 System: Ojai

Plant	Major Facility	Year Built	Base Elev.	2008 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)
Fairview	Booster A	2006							VT	Elec	20	250	195		
	Booster B Reservoir	2006	972						VT	Elec	20	250	195	Concrete	Booster to Running Ridge Zone Booster to Running Ridge Zone Floats on Main Gradient
Heidelberger	Booster A Reservoir								VT	Elec	2	75	90		
	Booster B Reservoir								VT	Elec	5	75	90		Pump through pressure tank to Heidelberger Booster Zone Floats on Heidelberger Tank Zone
Montana Cuyama Mutual	Casitas Connection Well No 4	1947	802	469	04N22W06K03	600									Interconnection w/ Casitas MWD
Running Ridge	Well No 5 Reservoir #1	1951	803	213	04N22W06K11	622	20	450	DWT	Elec	75	450	285		Pumps thru filter to forebay.
	Reservoir #2	pre-1964	1161				16 & 14	420	DWT	Elec	50	500	285		Pumps thru filter to forebay. Floats on Running Ridge Zone
San Antonio & Grand	Casitas Connection Well No 3	1956	802	150											Floats on Running Ridge Zone
	Well No 4 Gornham Well No. 1	2005	806	308	04N22W06K10	650	16	370	DWT	Elec	75	430	285		Interconnection w/ Casitas MWD
Sierra Cuyama	Booster A Reservoir	1996	799	399		625	20	400	DWT	Elec	75	550	336		Pumps thru filter to forebay.
	Booster B Reservoir	1965	803	347	04N22W06K13S	670	16	450	DWT	Elec	125	800	285		Pumps thru filter to forebay. Boosters from forebay to Main Zone Boosters from forebay to Main Zone
Signal	Booster A Reservoir			0					VT	Elec	20	960	72		Pumps from Casitas to Main Zone Interconnection w/ Casitas MWD
	Booster B Reservoir								H.S.C E.S.	Elec Elec	10 7.5	600 100	50 150		Booster A to Main Zone Booster B to Signal Booster Zone. Tank on elevated ground. Fills by altitude valve from Main Zone
Valley View	Booster A	2002							E.S.	Elec	40	250	350		Boosters to Heidelberger Tank Zone.
	Booster B	2002							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	-	-	-	-	-	27,622	-	29,745
12	Ductile iron (cement lined)	-	-	-	-	-	308	-	527
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	1,348	-	38,693
19	Welded Steel	-	-	-	-	-	3,888	-	2,343
20	Polyvinylchloride	-	-	-	-	-	-	-	3,106
21	Other - Plastic	-	-	-	-	-	-	-	-
22	Totals	-	-	-	-	-	33,166	-	72,417

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	9,423	3,889	16,416	-	33	-	-	-	87,128
24	Ductile iron (cement lined)	2,435	-	1,542	-	186	-	-	-	4,998
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	50,557	-	-	-	-	-	-	-	88,598
31	Welded Steel	15,718	6,351	1,286	-	-	-	-	-	29,585
32	Polyvinylchloride	19,933	-	1,934	-	245	-	-	-	25,221
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	210	210
34	Totals	98,068	10,240	21,177	-	463	-	-	210	235,739

**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)	2,785	2,798	-	-
Industrial	3	3	-	-
Public authorities	20	20	-	-
Irrigation	9	13	-	-
Other (specify)	1	-	-	-
Contract	15	15		
Subtotal	2,833	2,849	-	-
Private fire connections	-	-	31	33
Public fire hydrants	-	-	-	-
Total	2,833	2,849	31	33

**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	1,966
3/4 - in	195	212
1 - in	543	563
1 1/2 - in	63	63
2 - in	138	138
3 - in	7	12
4 - in	1	1
6 - in	2	1
8 - in	-	-
Other	1	1
Total	2,888	2,957

**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-7Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen):

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	48,198	36,161	31,061	53,172	64,627	86,819	84,164
Industrial	26	277	25	-	128	-	156	612
Public authorities	1,919	1,278	1,162	1,670	2,349	3,492	3,372	15,242
Irrigation	1,245	25	398	1,267	3,694	4,088	6,343	17,060
Other (specify)	29	-	6	-	-	-	-	35
Contract	1,022	45	165	658	1,284	1,017	2,110	6,301
Total	52,439	37,786	32,817	56,767	72,082	95,416	96,145	443,452

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	109,791	97,388	62,893	81,236	55,836	407,144	811,346
Industrial	-	193	-	243	-	436	1,048	562
Public authorities	3,391	4,109	2,759	3,730	1,662	15,651	30,893	30,560
Irrigation	6,187	5,294	6,495	4,205	1,053	23,234	40,294	50,307
Other (specify)	-	-	-	-	-	-	35	382
Contract	1,567	2,217	1,197	1,898	334	7,213	13,514	14,484
Total	120,936	109,201	73,344	91,312	58,885	453,678	897,130	987,829

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 11,643

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>8,136</u>
100.3	Construction work in progress	\$	<u>295,363</u>
241	Advances for construction	\$	<u>540,770</u>
265	Contributions in aid of construction	\$	<u>405,889</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, 2008, to December 31, 2008.


Signature

Vice President - Finance, Treasurer and Assistant Secretary

4/30/2009
Date

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