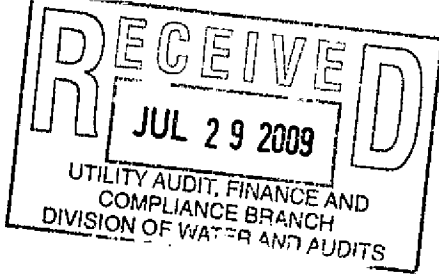


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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: SACRAMENTO Location: SACRAMENTO SACRAMENTO
(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	6,057	0	0	0	6,057
3	302	Franchises and consents (Schedule A-1b)	229,609	0	0	0	229,609
4	303	Other intangible plant	1,701,039	99,507	0	0	1,800,546
5		Total intangible plant	1,936,705	99,507	0	0	2,036,212
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	1,852,823	18,397	0	0	1,871,220
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	628,128	0	(6,698)	0	621,429
12	312	Collecting and impounding reservoirs	0	0	0	0	0
13	313	Lake, river and other intakes	12,735	0	0	0	12,735
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	10,138,127	(462,288)	0	0	9,675,840
16	316	Supply mains	0	1,773,470	0	0	1,773,470
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	10,778,990	1,311,182	(6,698)	0	12,083,474
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	3,952,837	611	0	0	3,953,448
22	322	Boiler plant equipment	0	0	0	0	0
23	323	Other power production equipment	0	53,990	0	0	53,990
24	324	Pumping equipment	13,492,875	463,698	(21,637)	0	13,934,936
25	325	Other pumping plant	2,554,168	0	0	0	2,554,168
26		Total pumping plant	19,999,880	518,298	(21,637)	0	20,496,542
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	3,280,360	144,212	(1,891)	0	3,422,680
30	332	Water treatment equipment	19,749,257	1,390,543	(22,633)	0	21,117,166
31		Total water treatment plant	23,029,616	1,534,755	(24,525)	0	24,539,846

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	144,691	0	0	0	144,691
3	342	Reservoirs and tanks	6,725,127	1,404,733	(1,367)	0	8,128,493
4	343	Transmission and distribution mains	61,715,526	1,707,741	0	0	63,423,268
5	344	Fire mains	0	0	0	0	0
6	345	Services	20,399,299	878,504	(30,664)	0	21,247,139
7	346	Meters	11,081,527	(4,208,721)	(28,682)	0	6,844,125
8	347	Meter installations	576,287	9,590,940	0	0	10,167,226
9	348	Hydrants	7,766,147	145,228	(1,432)	0	7,909,942
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	108,408,603	9,518,425	(62,144)	0	117,864,884
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	5,941,533	73,951	0	0	6,015,484
15	372	Office furniture and equipment	3,827,148	53,570	(181,245)	0	3,699,473
16	373	Transportation equipment	1,448,503	5,325	(153,130)	0	1,300,698
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	122,125	0	0	0	122,125
19	376	Communication equipment	4,980,449	314,672	0	5,846	5,300,968
20	377	Power operated equipment	567,008	0	(13,146)	0	553,862
21	378	Tools, shop and garage equipment	455,577	1,731	(544)	0	456,764
22	379	Other general plant	468,904	9,505	0	0	478,409
23		Total general plant	17,811,248	458,754	(348,066)	5,846	17,927,783
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	0	0	0	0	0
27	391	Utility plant purchased	0	0	0	0	0
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	0	0	0	0	0
30		Total utility plant in service	183,817,865	13,459,318	(463,069)	5,846	196,819,961

**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		194,757,114	181,581,652
5		Construction Work in Progress		17,386,033	7,975,166
6		General Office Prorate		2,062,847	2,236,213
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		214,205,994	191,793,031
8					
9		Less Accumulated Depreciation			
10		Plant in Service		68,356,411	61,747,493
11		General Office Prorate		1,419,115	934,622
12		Total Accumulated Depreciation (Line 10 + Line 11)	A-3	69,775,526	62,682,115
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,409,905	2,429,442
16		Deferred Investment Tax Credit		71	71
17		Other Reserves		6,855,955	5,920,033
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		10,265,931	8,349,546
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		12,393,048	10,586,374
22		Advances for Construction		10,150,517	10,216,728
23		Other			0
24		Total Adjustments (Line 21 + Line 22 + Line 23)		22,543,565	20,803,102
25					
26		Add Materials and Supplies		188,928	124,338
27					
28		Add Working Cash (From Schedule A-1d(2))		1,832,039	1,620,350
29					
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28		113,641,938	101,702,956
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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.		15,805,246	13,943,615
5		2. Purchased Power & Commodity for Resale*		2,464,586	2,031,755
6		3. Meter Revenues: Bimonthly Billing		16,903,461	13,364,225
7		4. Other Revenues: Flat Rate Monthly Billing		15,389,110	12,331,277
8		5. Total Revenues (3 + 4)		32,292,571	25,695,502
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)		47.66%	47.99%
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$		1,723,586	1,510,848
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$		313,835	278,814
12		9. $1/12 \times \text{Line 2}$		205,382	169,313
13		10. Operational Cash Requirement (7 + 8 - 9)		1,832,039	1,620,350
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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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	62,682,115	0	0	35,179
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	6,625,142	0	0	5,633
4	(b) Charged to Account 265	787,986	0	0	0
5	(c) Charged to Clearing Accounts	0	0	0	0
6	(d) Salvage recovered	6,871	0	0	0
7	(e) All other credits ^{1/}	0	0	0	0
8	Total credits	7,419,998	0	0	5,633
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	289,703	0	0	0
11	(b) Cost of removal	26,661	0	0	0
12	(c) All other debits ^{1/}	10,223	0	0	0
13	Total debits	326,587	0	0	0
14	Balance in reserve at end of year	69,775,526	0	0	40,812
15	State method of determining depreciation charges.				
16	NARUC Rate Depreciation Method-(Straight-Line)				
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20	Federal Tax Return not yet Completed-See Attached Form 7004-Per Combined Report				
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	103,677	14,910	6,698	0	111,888
3	312	Collecting and impounding reservoirs	0	0	0	0	0
4	313	Lake, river and other intakes	36,444	0	0	0	36,444
5	314	Springs and tunnels	0	0	0	0	0
6	315	Wells	3,012,292	334,913	0	0	3,347,205
7	316	Supply mains	0	0	0	0	0
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	3,152,413	349,823	6,698	0	3,495,537
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	1,142,262	130,841	0	0	1,273,103
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	5,829,532	637,046	21,637	(16,419)	6,428,523
16	325	Other pumping plant	0	0	0	0	0
17		Total pumping plant	6,971,794	767,887	21,637	(16,419)	7,701,625
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	1,497,692	336,392	1,891	0	1,832,192
21	332	Water treatment equipment	5,188,896	1,067,917	22,633	(10,243)	6,223,937
22		Total water treatment plant	6,686,587	1,404,310	24,525	(10,243)	8,056,129
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	29,309	3,762	0	0	33,071
3	342	Reservoirs and tanks	4,448,355	121,307	1,367	0	4,568,295
4	343	Transmission and distribution mains	19,253,997	1,296,695	0	0	20,550,692
5	344	Fire mains	0	0	0	0	0
6	345	Services	9,523,861	1,293,471	30,664	0	10,786,668
7	346	Meters	2,282,433	372,307	28,682	0	2,626,058
8	347	Meter installations	41,657	159,489	0	0	201,145
9	348	Hydrants	2,427,460	160,679	1,432	0	2,586,707
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total trans. and distribution plant	38,007,072	3,407,708	62,144	0	41,352,637
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	566,796	191,231	0	0	758,026
15	372	Office furniture and equipment	3,221,145	812,821	7,879	0	4,026,088
16	373	Transportation equipment	1,450,103	73,391	153,130	6,871	1,377,234
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	103,339	3,346	0	0	106,685
19	376	Communication equipment	1,597,204	348,456	0	0	1,945,660
20	377	Power operated equipment	329,460	0	13,146	0	316,314
21	378	Tools, shop and garage equipment	355,653	16,268	544	0	371,377
22	379	Other general plant	224,631	27,664	0	0	252,296
23	390	Other tangible property	15,918	0	0	0	15,918
24	391	Water plant purchased	0	0	0	0	0
25		Total general plant	7,864,248	1,473,178	174,699	6,871	9,169,598
26		TOTAL	62,682,115	7,402,905	289,703	(19,790)	69,775,526

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	15,114,123	12,915,986	2,198,137
4		601.2 Industrial sales		0	0
5		601.3 Sales to public authorities	1,934,952	1,400,810	534,142
6		Sub-total	17,049,074	14,316,796	2,732,278
7	602	Unmetered sales to general customers	0	0	0
8		602.1 Commercial sales	14,643,604	11,793,418	2,850,186
9		602.2 Industrial sales	0	0	0
10		602.3 Sales to public authorities	0	0	0
11		Sub-total	14,643,604	11,793,418	2,850,186
12	603	Sales to irrigation customers	0	0	0
13		603.1 Metered sales	0	0	0
14		603.2 Unmetered sales	0	0	0
15		Sub-total	0	0	0
16	604	Private fire protection service	745,480	537,859	207,621
17	605	Public fire protection service	0	0	0
18	606	Sales to other water utilities for resale	509	324	185
19	607	Sales to governmental agencies by contracts	0	0	0
20	608	Interdepartmental sales	0	0	0
21	609	Other sales or service	55	(70)	126
22		Sub-total	746,044	538,112	207,932
23		Total water service revenues	32,438,723	26,648,326	5,790,397
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	339,111	79,211	259,900
26	612	Rent from water property	0	0	0
27	613	Interdepartmental rents	0	0	0
28	614	Other water revenues	547,406	379,086	168,320
29		Total other water revenues	886,517	458,297	428,220
30	501	Total operating revenues	33,325,239	27,106,623	6,218,617

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		4,923	3,658	1,265
4	701	Operation supervision, labor and expenses			C	0	0	0
5	702	Operation labor and expenses	A	B		67	0	67
6	703	Miscellaneous expenses	A			135,724	168,432	(32,708)
7	704	Purchased water	A	B	C	1,748,111	1,064,036	684,074
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		73	277	(204)
10	706	Maintenance of structures and facilities			C	0	0	0
11	707	Maintenance of structures and improvements	A	B		0	15,492	(15,492)
12	708	Maintenance of collect and impound reservoirs	A			35,122	27,468	7,653
13	708	Maintenance of source of supply facilities		B		0	0	0
14	709	Maintenance of lake, river and other intakes	A			0	0	0
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			0	(15,786)	15,786
17	712	Maintenance of supply mains	A			0	0	0
18	713	Maintenance of other source of supply plant	A	B		119,321	144,453	(25,131)
19		Total source of supply expense				2,043,342	1,408,031	635,311

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		1,243	39,922	(38,679)
4	721	Operation supervision labor and expense			C	0	0	0
5	722	Power production labor and expense	A			0	0	0
6	722	Power production labor, expenses and fuel		B		0	0	0
7	723	Fuel for power production	A			0	0	0
8	724	Pumping labor and expenses	A	B		353,819	342,374	11,445
9	725	Miscellaneous expenses	A			57,101	30,196	26,905
10	726	Fuel or power purchased for pumping	A	B	C	2,464,586	2,031,755	432,831
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		0	0	0
13	729	Maintenance of structures and equipment			C	0	0	0
14	730	Maintenance of structures and improvements	A	B		423	2,782	(2,359)
15	731	Maintenance of power production equipment	A	B		129,761	251,001	(121,240)
16	732	Maintenance of pumping equipment	A	B		0	0	0
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				3,006,933	2,698,030	308,904
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		0	0	0
22	741	Operation supervision, labor and expenses			C	0	0	0
23	742	Operation labor and expenses	A			229,136	94,497	134,639
24	743	Miscellaneous expenses	A	B		276,312	173,970	102,342
25	744	Chemicals and filtering materials	A	B		615,722	431,781	183,941
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		0	0	0
28	746	Maintenance of structures and equipment			C	0	0	0
29	747	Maintenance of structures and improvements	A	B		1,327	696	632
30	748	Maintenance of water treatment equipment	A	B		323,869	505,562	(181,693)
31		Total water treatment expenses				1,446,366	1,206,505	239,861

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		141	16,469	(16,328)
4	751	Operation supervision, labor and expenses			C	0	0	0
5	752	Storage facilities expenses	A			0	0	0
6	752	Operation labor and expenses		B		0	0	0
7	753	Transmission and distribution lines expenses	A			1,848	19,080	(17,231)
8	754	Meter expenses	A			183,516	142,215	41,301
9	755	Customer installations expenses	A			3,631	5,048	(1,417)
10	756	Miscellaneous expenses	A			139,348	146,553	(7,205)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		0	0	0
13	758	Maintenance of structures and plant			C	0	0	0
14	759	Maintenance of structures and improvements	A	B		238	0	238
15	760	Maintenance of reservoirs and tanks	A	B		0	0	0
16	761	Maintenance of trans. and distribution mains	A			167,244	234,495	(67,251)
17	761	Maintenance of mains		B		0	0	0
18	762	Maintenance of fire mains	A			642	1,955	(1,313)
19	763	Maintenance of services	A			601,070	486,894	114,177
20	763	Maintenance of other trans. and distribution plant		B		0	0	0
21	764	Maintenance of meters	A			37,269	6,486	30,783
22	765	Maintenance of hydrants	A			45,420	15,328	30,092
23	766	Maintenance of miscellaneous plant	A			190,696	287,934	(97,238)
24		Total transmission and distribution expenses				1,371,063	1,362,456	8,606

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						
3	771	Supervision	A	B		4,157	11,315	(7,157)
4	771	Superv., meter read., other customer acct expenses			C	0	0	0
5	772	Meter reading expenses	A	B		128,693	164,834	(36,141)
6	773	Customer records and collection expenses	A			66,026	85,097	(19,071)
7	773	Customer records and accounts expenses		B		0	0	0
8	774	Miscellaneous customer accounts expenses	A			28,093	24,090	4,003
9	775	Uncollectible accounts	A	B	C	0	0	0
10		Total customer account expenses				226,970	285,336	(58,367)
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses			C	0	0	0
15	782	Demonstrating and selling expenses	A			0	0	0
16	783	Advertising expenses	A			0	0	0
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				0	0	0

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						
3	791	Administrative and general salaries	A	B	C	955,104	497,018	458,087
4	792	Office supplies and other expenses	A	B	C	35,948	45,242	(9,294)
5	793	Property insurance	A			4,619	119	4,500
6	793	Property insurance, injuries and damages		B	C	0	0	0
7	794	Injuries and damages	A			17,134	(10,668)	27,803
8	795	Employees' pensions and benefits	A	B	C	172,396	37,818	134,579
9	796	Franchise requirements	A	B	C	0	0	0
10	797	Regulatory commission expenses	A	B	C	618,425	615,447	2,978
11	798	Outside services employed	A			(252,736)	455,528	(708,264)
12	798	Miscellaneous other general expenses		B		0	0	0
13	798	Miscellaneous other general operation expenses			C	0	0	0
14	799	Miscellaneous general expenses	A			931,934	921,644	10,290
15		Maintenance				0	0	0
16	805	Maintenance of general plant	A	B	C	18,872	(82,364)	101,237
17		Total administrative and general expenses				2,501,697	2,479,783	21,914
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	20,213	17,159	3,054
20	812	Administrative expenses transferred - Cr.	A	B	C	5,303,734	4,572,366	731,368
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				5,323,947	4,589,525	734,422
23		Total operating expenses				15,920,317	14,029,667	1,890,650

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	1,032,371	1,032,371			
2	State corporation franchise tax	49,407	49,407			
3	State unemployment insurance tax	11,899	11,899			
4	Other state and local taxes	8,232	8,232			
5	Federal unemployment insurance tax	2,831	2,831			
6	Federal insurance contributions act	232,730	232,730			
7	Other federal taxes-Deferred & ITC	626,887	626,887			
8	Federal income tax	(1,308,522)	(1,308,522)			
9	State income tax	(10,798)	(10,798)			
10	State income Deferred	31,798	31,798			
11						
12						
13						
14						
15						
16						
17	Totals	676,834	676,834	0	0	0

**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									
5	NONE								
6									
7									
WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks		
At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water					
9									
10									
11									
12									
13	Please see attached Sheets								
14									
15									
16									
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
Designation	Location	Number	Maximum	Minimum					
17									
18									
19									
20									
21									
22	NONE								
23									
24									
25									
Purchased Water for Resale									
26									
27									
28									
29	Purchased from see Attachment								
30	Annual quantities purchased	1,371	(Unit chosen) ²	MG					
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			
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete	1	1,000,000	
43	Earth			
44	Wood			
45	Steel	9	11,375,000	
	Total	10	12,375,000	

Location	Dimensions	Static Water Level	GPM Pumping Capacity	2008 Annual Quantities Pumped in MG
<u>SUBURBAN</u>				
Butterfield	16" x 840'	100	699	-
Chettenham	14" x 275'	130	742	-
College Greens	16" x 720'	91	1,175	0.880
Countryside Way	16" x 507'	132.3	1,010	240.944
Folsom	14" x 450'	119	610	73.048
Gould	14" x 525'	107	521	180.910
Malaga	14" x 308'	56.7	475	11.426
Mars	14" x 358'	108	590	56.153
Moonbeam	14" x 345'	103	664	284.363
Nut Plains	14" x 525'	103	860	279.175
Oaken Bucket	16" x 530'	104	1,365	176.668
Point Reyes	14" x 332'	83	734	58.150
Rockingham	14" x 490'	118	520	236.938
Rogue River	14" x 282'	74.5	500	17.266
Salmon Falls	14" x 357'	100	699	240.248
Swansea	14" x 364'	123	458	240.083
West La Loma	16" x 650'	86.2	1,020	379.221
Whitewater	14" x 490'	83.5	802	-
Winchester	14" x 377'	105	750	237.514
Woodman	14" x 406'	58.5	1,734	372.799
Mather Tank(Purchased)				0.068
Mather Tank(Sold)				0.260
			System Total	3,086.114
<u>ROSEMONT</u>				
Caldera	16" x 485'	104	1,931	262.010
Montezuma	14" x 373'	88	425	-
Southport	14" x 391'	103	498	94.937
Sutters Gold	14" x 268'	77	1,000	137.002
Tallyho # 1	14" x 324'	86.2	486	22.236
Tallyho # 2	16" x 403'	106.5	1,422	506.977
Westporter	14" x 324'	96.1	438	71.825
Wildrose	14" x 368'	91	597	239.552
			System Total	1,334.539
<u>PARKWAY</u>				
Auberry	16" x 500'	104	786	217.576
Briggs	14" x 295'	74	991	203.863
Conrad	14" x 302'	87.6	892	-
Countryside # 1	16" x 500'	120	1,055	288.645
Countryside # 2	16" x 610'	116.5	1,661	376.905
Elsie	14" x 365'	63.4	521	-
Gerber Road	16" x 426'	92	1,292	-
Hemingway	16" x 990'	99	1,360	483.199
Lippi	14" x 158'	58.6	550	109.537
Parksite # 1	16" x 452'	55	383	-
Parksite # 2	16" x 983'	94.6	1,939	128.159

Location	Dimensions	Static Water Level	GPM Pumping Capacity	2008
				Annual Quantities Pumped in MG
Power Inn	16" x 1000'	83	2,800	553.697
Rockhurst	14" x 276'	74	300	143.664
Sky Parkway	14" x 284'	54	956	145.618
Southgate	14" x 284'	48	820	103.623
Stocker	14" x 316'	64	510	92.653
Vintage # 1	16" x 362'	86	900	273.259
Vintage # 2	16" x 961'	97	2,808	301.088
Vintage # 3	16" x 990'	84.2	1,740	191.482
Wilbur Way # 2	16" x 500'	100.6	901	25.905
Total from Wells				3,638.873
Sac City Water District	Purchased water			557.925
System Total				4,196.798

LINCOLN OAKS

Andrea # 1	14" x 750'	209	1,144	277.154
Andrea # 2	16" x 475'	182	1,205	185.528
Auburn/Halifax	14" x 385'	143	675	1.908
Carriage Drive	14" x 385'	176	482	175.769
Cherbourg	16" x 580'	204	1,100	533.207
Chipping Way	14" x 364'	177.6	525	390.251
Crosswoods	16" x 800'	142	520	187.436
Daly	16" x 500'	196.8	1,316	543.634
Diablo	14" x 400'	153.4	900	5.786
Fort Sutter	12" x 390'	167	537	0.186
Glass Slipper	14" x 304'	168.5	400	0.010
Hemlock	12" x 354'	156	478	-
Laurel Oaks	14" x 332'	152.5	652	7.500
Lemans Drive	14" x 436'	160	711	-
Linda Sue	14" x 236'	180	589	106.074
Oakberry	14" x 308'	163	780	-
Oak Forest	14" x 238'	154	600	162.050
Roseville Road	14" x 600'	176	549	127.404
Rushmore	14" x 455'	191	616	126.813
Sandalwood	14" x 248'	157.5	672	-
Shenandoah	12" x 312'	168.5	715	154.304
Summerplace	16" x 450'	173	744	176.570
Treelark	14" x 306'	162	269	337.726
Twin Parks	16" x 424'	138	1,384	94.528
Van Maren	14" x 410'	163	715	259.727
Villaview	16" x 725'	179.6	300	-
Total from Wells				3,853.565
Citrus Heights	Purchased water			2.129
SSWD Interties	Purchased water			122.903
System Total				3,978.597

Location	Dimensions	Static Water Level	GPM Pumping Capacity	2008 Annual Quantities Pumped in MG
<u>ANTELOPE</u>				
Colonnade	14" x 495'	116	466	15.785
Cook Riolo	14" x 520'	206	1,325	436.299
Covered Wagon	14" x 495'	118.5	403	30.654
Davidson	14" x 506'	121.3	474	-
Don Julio	16" x 510'	175.5	810	109.441
Eagle Ridge	16" x 590'	159	781	78.146
Elverta	16" x 570'	132.7	624	3.529
Falcon View	16" x 515'	159.5	600	351.550
Fox Park	16" x 679'	145.5	500	179.068
North Loop	16" x 574'	150	1,676	0.210
Palmerson	16" x 560'	181.8	1,472	277.658
PFE/Billy Mitchell	14" x 445'	161.5	348	1.000
Prior Way	16" x 495'	138.3	550	139.744
Rhine Way	14" x 490'	122	442	-
Scotland	14" x 602'	108	257	0.022
Twin Trails	16" x 446'	153.6	984	152.236
Vandenberg	10" x 185'	135	197	0.012
Watt Avenue	16" x 475'	142	1,335	4.178
	Total from Wells			1,779.532
SSWD Interties	Purchased water			337.252
			System Total	2,116.784
<u>SUNRISE</u>				
Well # 1	12" x 288'			
Central 2	12" x 296'	150	419	10.864
Well A	14" x 466'			
Well B	14" x 670'			
			System Total	10.864
<u>ARDEN</u>				
Fairlake # 1	14" x 360'	64.4	495	88.549
Fairlake # 2	14" x 204'	60	616	18.989
Howe Avenue	16" x 403'	68.8	1,270	101.623
Wittkop	12" x 325'	100	371	144.597
Wyda Way	14" x 295'	95	253	282.926
	Total from Wells			636.684
Arden Intertie	Purchased water			-
			System Total	636.684
<u>ISLETON</u>				
Well # 1	10" x 615'			0.001
Well # 2	10" x 335'	18	449	0.020
Well # 3	16" x 990'	19.5	550	70.245
			System Total	70.266

Location	Dimensions	Static Water Level	GPM Pumping Capacity	2008 Annual Quantities Pumped in MG
<u>GROVE</u>				
Grove # 1	8" x 180'	9	120	3.141
Grove # 2	4" x 120'			0.001
Grove # 3	14" x 200'	7.8	70	44.374
		System Total		47.516
<u>WEST PLACER</u>				
City of Roseville Intertie	Purchased water			350.546
		System Total		350.546
		GRAND TOTAL		15828.708

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)								
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										
12 Cast iron (cement lined)						1,904				4,769
13 Concrete										
14 Copper	607	0	0				432			3,276
15 Riveted Steel										
16 Standard Screw		277	3,744		2,434					
17 Screw or Welded Casing		151								10
18 Cement - Asbestos			1,844			64,593				693,867
19 Welded Steel										1,315
20 Wood	630	1,378				1,341				83,464
21 Other (specify)	6	730			239	1,348				
Totals	1,243	1,806	6,318	0	2,673	69,206	432			786,702

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	1,549	382	1,191							9,785
24 Cast iron (cement lined)	700					4,731			1,476	38,014
25 Concrete		1,541	16,084		27,145					17,625
26 Copper										4,335
27 Riveted Steel										0
28 Standard Screw										6,455
29 Screw or Welded Casing		1	561		106	1,148			1,811	4,273
30 Cement - Asbestos	974,316	435,661	71,707		29,338	3,120			485	2,274,446
31 Welded Steel	49	1,584	300							3,248
32 Wood	3,885								3,550	11,465
33 Other (specify)	494,513	145,929	199,733		36,647	2,368			7,505	972,820
Totals	1,475,012	585,098	289,546	0	93,916	11,367	4,785		14,342	3,342,446

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	15,305	17,901	34,638	32,666
Commercial (including domestic)	4,557	4,621	0	0
Industrial	0	0	0	0
Public authorities	317	340	0	0
Irrigation	0	0	0	0
Other (specify)	2	1	0	0
Subtotal	20,181	22,863	34,638	32,666
Private fire connections	0	0	643	651
Public fire hydrants	0	0	5,373	5,373
Total	20,181	22,863	40,654	38,690

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

Size	Meters	Services
5/8 x 3/4"-in.	17,349	0
3/4" -in.	120	48,933
1" -in.	2,124	3,029
1 1/2" -in.	742	742
2" -in.	2,124	2,160
3" -in.	28	0
4" -in.	79	79
6" -in.	24	24
8" -in.	8	8
12" -in.	-	0
16" -in.	-	0
Other		
Total	22,598	54,975

**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	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	18,287
2. More than 10, but less than 15 years	3,810
3. More than 15 years	543

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Thousands of Gallons (Unit Chosen)¹

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	269,121	109,583	278,064	132,312	377,682	206,090	470,793
Industrial	0	0	0	0	0	0	0	0
Public authorities	16,075	28,338	12,431	27,281	67,492	63,892	146,855	362,363
Irrigation	0	0	0	0	0	0	0	0
Other (specify)	130,867	108,658	123,607	147,739	220,722	282,351	488,423	1,502,367
Total	416,063	246,579	414,102	307,331	665,896	552,332	1,106,070	3,708,373
Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	298,551	451,687	309,852	335,881	133,616	1,529,588	3,373,231
Industrial	0	0	0	0	0	0	0	-
Public authorities	97,174	157,629	79,635	94,302	25,362	454,102	816,465	935,070
Irrigation	0	0	0	0	0	0	0	-
Other (specify)	409,677	399,898	343,006	255,521	205,132	1,613,233	3,115,601	-
Total	805,402	1,009,214	732,493	685,704	364,109	3,596,923	7,305,296	9,861,774

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated

0

Total population served

162,500.00

SCHEDULE D-8
Status With State Board of Public Health

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	
	yes Lincoln Oaks, Rosemont, Suburban, and Arden were all inspected in 2008, Walnut Grove, Isleton, Parkway, Sec. Park, West Placer and Antelope were inspected in 2007. In general, annual inspections are performed every two years.	
2	Are you having routine laboratory tests made of water served to your consumers?	yes
3	Do you have a permit from the State Board of Public Health for operation of your water system?	yes; Cal Am is in the process of updating all of the water supply permits for the Sacramento area systems
4	Date of permit: various	If permit is "temporary", what is the expiration date?
6	If you do not hold a permit, has an application been made for such permit?	If so, on what date?

California American Water's Sacramento Service Area 2008

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

RESIDENTIAL AUDIT PROGRAM (BMP 1)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - A. California American Water's Sacramento service area offers free residential audits for single and multi-family properties. The audits include a detailed assessment of the indoor and outdoor usage, an individualized water budget, recommended monthly irrigation schedule, as well as a comprehensive audit package with applicable water savings devices, (water and energy) rebate application forms, and educational material. The program is implemented in house by the Water Conservation Specialist with the use of a local outside consultant to assist with overflow audit requests. All audit data and information is collected and maintained in an Excel database to allow for easy tracking of water saving opportunities and natural upgrade trends for toilets and other water saving devices.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - A. The residential audit rebate program is funded through two mechanisms. The Conservation Specialist's salary and expenses is funded as part of general rates under the Labor budget. Program expenses included devices, materials, advertising, and consultant expenses are funded directly under the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2009).
3. Cost of each program.
 - A. In 2008, California American Water has an estimated \$32,200 for staff expenses under the Labor budget (based on \$35/hour for salary and expenses, for 5 hours per audit and includes hours for program management and database maintenance). Expenses for the conservation devices and materials are included in the Residential Plumbing Retrofit and Conservation Device Program (BMP 3) in this report.
4. The degree of participation in each district by customer group.
 - i. In 2008, a total of 181 residential audits were completed, 81 single-family and 108 multi-family.

California American Water's Sacramento Service Area 2008

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SMART REBATE PROGRAM (BMP 6, 9 and 14)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - B. California American Water's Sacramento service area partnered with the California Urban Water Conservation Council through 2008 to offer the grant funded Smart Rebate program to residential and commercial customers. The Smart Rebate program is managed by an outside vendor Honeywell DMC which maintains a program database of participation and customer records.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - C. The Smart Rebate co-funded by the water purveyor (California American Water) and Proposition 50 Water Use Efficiency grant funding through the Department of Water Resources (DWR). California American Water's funding portion is from the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2009).
3. Cost of each program.
 - D. In 2008, California American Water funded \$6,577.83 for the Smart Rebate Program for processing fees and pre-funded its portion of the 2008 rebates distributed in 2007 at a total of \$11,150. A total of \$17,727.83 in costs was funded from the Prop 50 grant. The total program expenses was \$35,455.66, with \$24,305.66 applied in the 2008 calendar year budgets. Under the Smart Rebate contract with the CUWCC and DWR, California American Water pre-funded up to 302 rebates in 2007.
4. The degree of participation in each district by customer group.
 - E. Customer participation in the rebate program was distributed as follows:
 - Residential
 - i. Toilet Rebates – 145
 - ii. Clothes Washer Rebates - 52

California American Water's Sacramento Service Area 2008

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SMUD-CAW REBATE PROGRAM (BMP 6, 9 and 14)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - F. California American Water's Sacramento service area partnered with the Sacramento Municipal Utility District (SMUD) to implement a water-energy rebate program for high efficiency clothes washers (HECWs) for residential customers. The joint rebate program is managed by an outside vendor Honeywell DMC which maintains a program database of participation and customer records.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - G. The SMUD-CAW Water is funded by California American Water; however SMUD expends staff resources to process rebates and manage the water rebate program at no cost to California American Water. California American Water's Sacramento district's costs for this program are funded from the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2009).
3. Cost of each program.
 - H. In 2008, California American Water funded the SMUD-CAW Clothes Washer Water Rebate through pre-funded or credit rolled over from 2007 of \$6,500. The actual 2008 costs for the program totaled \$6,250. No grant funded was included in this program.
4. The degree of participation in each district by customer group.
 - A. A total of 125 high efficiency clothes washer rebates were processed and distributed to California American Water customers in 2008 through this program.

California American Water's Sacramento Service Area 2008

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

RESIDENTIAL PLUMBING RETROFIT PROGRAM (BMP 2)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - I. California American Water provides customers various water saving devices including showerheads, faucet aerators (kitchen and bathroom), toilet leak detection tablets, garden hose spray nozzles, soil probes, and educational pamphlets. These devices and informative materials are designed to help residential customers upgrade their indoor water use fixtures, identify leaks, and improve outdoor water usage for car washing and irrigation. The devices and material are provided to customers upon request at community events and meetings, office walk-ins, customer call-ins, and through email/website requests.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - J. California American Water funds the Residential Plumbing Retrofit Program and efforts through the conservation surcharge collected on customers' bills each month. The surcharge is set up as a balancing account that is to be amortized by the end of the rate case period (12/31/2011).
3. Cost of each program.
 - K. In 2008, the residential plumbing retrofit program cost California American Water for the devices distributed (see #4) is \$3,108 (funded under the conservation surcharge) based on the number of devices times their price with shipping and handling fees. An estimated 60 hours of staff hours in 2008 was applied to the program at an estimated costs of \$2,100 (based on \$35/hour salary and expense rate) funded under the labor budget.
4. The degree of participation in each district by customer group.
 - L. Customer participation in the residential plumbing retrofit program is distributed as follows:

Residential

 - i. Showerheads - 124
 - ii. Handheld Showerheads - 15
 - iii. Bathroom Aerators - 167
 - iv. Kitchen Aerators - 103
 - v. Replacement Toilet Flappers - 30 total
 - 1.6gpf flappers - 10
 - 3.5gpf flappers - 20
 - vi. Toilet Displacement Bags - 35
 - vii. Garden Hose Spray Nozzles - 148

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- viii. Hose Timer - 68
- ix. Soil Probes - 106
- x. Rain/Sprinkler Gauges - 128
- xi. Leak Detection Tablets - 221
- xii. Education Materials - 326
- xiii. Other - 300

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

LARGE LANDSCAPE PROGRAM (BMP 5)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - M. California American Water's Sacramento District offers free large landscape audits to customers including multi-family, commercial, industrial and institutional. Through the free service, customers receive an onsite audit, creation of a water budget and irrigation schedule specific to their property and the local climate conditions in their area. In addition, California American Water continues to maintain an example demonstration drought tolerant and low water using garden at its main office facilities in Sacramento at 4701 Beloit Drive. California American Water participates in regional outreach programs to promote water use efficiency in landscape irrigation management. Sacramento Conservation staff completed the Irrigation Association's Landscape Auditor training course.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - N. In 2008, the only expenses to California American Water large landscape efforts were staff hours by the Water Conservation Supervisor and Specialist to attend training classes and Regional Water Authority meetings and events on large landscape conservation. Programs Manager to begin the project efforts with the City of Imperial Beach. The salaries and expenses for these staff positions are funded under the labor budget in the Sacramento service area's rates.
3. Cost of each program.
 - O. There were no costs to the 2008 Water Conservation Programs budget. An estimated 80 hours applied to large landscape efforts (approximately \$2,800 for 2008 in labor expenses).

California American Water's Sacramento Service Area 2008

4. The degree of participation in each district by customer group.
 - A. In 2008, California American Water did not receive any new direct customer requests for large landscape water audit services. An unknown number of customers in the large landscape sector were informed of programs and provided educational information through the regional educational campaign and special landscape focused events by the Regional Water Authority.

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

PUBLIC OUTREACH AND EDUCATION PROGRAM (BMP 7)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - P. Northern District (Sacramento) - California American Water hosted 7 community meetings for customers during calendar year 2008 and attended several HOA meetings to give presentations. Meetings had different primary subjects – meter retrofit, Vintage Park main replacement, Isleton and Walnut Grove treatment tours, but all meetings included a conservation component, including the distribution of conservation kits, promotion and marketing of appliance rebates, water audits and other information about how to conserve and why it is important.

Approximately 400 customers were present at various meetings; we were able to distribute about 150 conservation kits and sign up 50 customers for home water use audits. The total cost of meetings hosted by California American Water is approximately \$1000.

2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - Q. Public Outreach and events are funded through California American Water's conservation surcharge, as well as through general rates collection as part of the operations budget. Those expenses under the conservation surcharge include educational and water saving materials, displays and informative giveaways, conservation related bill inserts and mailers, and special outreach letters to customers on water conservation. Other expenses for events and activities such as event sponsorship, Company booth fees, room fees, etc. are funded under the general operations budget under Community Relations.
3. Cost of each program.
 - R. The total costs for 2008 for public outreach and education programs was as follows:

California American Water's Sacramento Service Area 2008

- i. Water Conservation Surcharge – \$0.00
 - ii. Operations and Capital Projects Budget - \$4,544 total, composed of \$1,000 for hosting meetings and \$3,544 for bill inserts and messages.
4. The degree of participation in each district by customer group.
 - S. Approximately 400 customers were present at various meetings, with approximately 150 conservation kits distributed and 50 customers signed up for home water use audits.

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SCHOOL EDUCATION AND OUTREACH PROGRAM (BMP 8)

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
 - T. Northern District (Sacramento) - California American Water provides various educational materials and items for children ages 4 to 18 that is provided at community events, upon teacher's request or through customer call or walk-in requests at the office. In addition, California American Water partnered with the Sacramento Municipal Utility District (SMUD) to begin implementation of a comprehensive school education program with Resource Action that included curriculum and activities on water and energy efficiency. The "Living Wise" program by Resource Action includes in class activities and lecture, at home audit activities, and student follow up report of activities and findings. In 2008-09 up to 2,200 6th grade level students will participate in the educational program and will help to retrofit an estimated 1,500 homes in the Sacramento service area each year with low flow devices (showerheads, aerators, light bulbs, leak detection tablets, etc.). The Sacramento service area also participates through the Regional Water Authority (RWA) in regional school education programs. In partnership with other water purveyors and the Sacramento Bee newspaper, students from grades K-5th participate in an interactive education program. In 2008 California American Water added a new program with the SAC Bee to reach students in grades 7th -12th through a water focused environmental guidebook with lessons and activities. The new program will continue in 2009 through RWA's regional conservation programs.
2. Discuss how each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
 - U. School education programs and events are funded through California American Water's conservation surcharge. Those expenses under the conservation surcharge include educational and water saving materials, displays and informative giveaways, conservation related bill inserts and mailers, and special outreach letters to customers on water conservation. Ina

California American Water's Sacramento Service Area 2008

addition, the Resource Action's "Living Wise" program is also funded through the conservation surcharge. The RWA programs with the SAC Bee are funded through the Category 1 Water Use Efficiency Program dues by RWA member agencies. California American Water's 2008 dues were funded through the general operations budget in rates and was not part of the conservation surcharge.

3. Cost of each program.

V. The total costs for 2008 for public outreach and education programs was as follows:

- i. Water Conservation Surcharge – \$85,000
- ii. Operations and Capital Projects Budget – (Approximately) \$37,000

4. The degree of participation in each district by customer group.

W. A total of 2,200 students will be participating in the Living Wise Program in 2008-09. Details of the RWA-SAC Bee program participation have not yet been provided to California American Water. It is estimated that several hundred students participated from California American Water's service area.

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>188,928</u>
100.3	Construction work in progress	\$	<u>17,386,033</u>
241	Advances for construction	\$	<u>10,150,517</u>
265	Contributions in aid of construction	\$	<u>12,393,048</u>

SIGNATURE

District Management

Name of District Manager Andrew Soule Telephone: (916) 568-4259

Address 4701 Beloit Dr. P.O. Box 15468, Sacramento, CA 95851-0468

This report sets forth book or allocated figures and other data
pertaining to the Sacramento District
district for the period from January 1, 2008, to December 31, 2008.

Robert G. R.
Signature
President
Title
7-2-09
Date

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