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2008  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Arden-Cordova Location: Rancho Cordova, 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	10,633	0	0	0	10,633
3	302	Franchises and consents (Schedule A-1b)	1,893	0	0	0	1,893
4	303	Other intangible plant	1,323,675	0	0	0	1,323,675
5		Total intangible plant	<b>1,336,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,336,201</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	1,218,056	359,228	0	0	<b>1,577,284</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	0	0	0	0	0
12	312	Collecting and impounding reservoirs	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	3,859,063	0	0	0	3,859,063
16	316	Supply mains	10,796,957	0	0	(11,306)	10,785,651
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	<b>14,656,021</b>	<b>0</b>	<b>0</b>	<b>(11,306)</b>	<b>14,644,714</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	588,781	0	0	0	588,781
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	19,197,530	259,808	(3,282)	0	19,454,056
25	325	Other pumping plant	1,025,011	34,455	0	0	1,059,466
26		Total pumping plant	<b>20,811,322</b>	<b>294,263</b>	<b>(3,282)</b>	<b>0</b>	<b>21,102,303</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	4,108,823	38,886	(1,140)	0	4,146,569
30	332	Water treatment equipment	7,855,402	61,201	(7,995)	0	7,908,608
31		Total water treatment plant	<b>11,964,225</b>	<b>100,087</b>	<b>(9,135)</b>	<b>0</b>	<b>12,055,176</b>

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	10,072,033	224,230	0	0	10,296,263
4	343	Transmission and distribution mains	21,137,008	2,082,683	(17,227)	0	23,202,464
5	344	Fire mains	0	0	0	0	0
6	345	Services	7,952,841	1,226,914	(990)	0	9,178,765
7	346	Meters	2,930,249	97,540	0	0	3,027,788
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	3,534,236	381,059	(3,528)	0	3,911,767
10	349	Other transmission and distribution plant	58,574	0	0	0	58,574
11		Total transmission and distribution plant	<b>45,684,941</b>	<b>4,012,425</b>	<b>(21,746)</b>	<b>0</b>	<b>49,675,621</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	495,656	0	0	0	495,656
15	372	Office furniture and equipment	340,384	0	(1,152)	0	339,232
16	373	Transportation equipment	482,471	29,147	(31,302)	0	480,316
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	15,532	0	0	0	15,532
19	376	Communication equipment	16,018	0	0	0	16,018
20	377	Power operated equipment	51,426	0	0	0	51,426
21	378	Tools, shop and garage equipment	162,705	50,942	0	0	213,647
22	379	Other general plant	2,970	0	0	0	2,970
23		Total general plant	<b>1,567,162</b>	<b>80,089</b>	<b>(32,454)</b>	<b>0</b>	<b>1,614,797</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	0	0	0	0	0
27	391	Utility plant purchased	301,968	0	0	0	301,968
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	<b>301,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,968</b>
30		Total utility plant in service	<b>97,539,895</b>	<b>4,835,307</b>	<b>(66,616)</b>	<b>(521)</b>	<b>102,308,064</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		102,308,064	97,539,895
5		Construction Work in Progress		862,839	900,590
6		General Office Prorate			-
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>103,170,903</b>	<b>98,440,486</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		25,044,773	21,949,521
11		General Office Prorate			-
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>25,044,773</b>	<b>21,949,521</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,771,409	3,580,985
16		Deferred Investment Tax Credit		250,520	259,292
17		Other Reserves		369,943	375,837
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>4,391,872</b>	<b>4,216,114</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		31,393,951	31,634,027
22		Advances for Construction		26,981,942	25,875,597
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>58,375,893</b>	<b>57,509,624</b>
25					
26		Add Materials and Supplies		69,005	94,264
27					
28		Add Working Cash (From Schedule A-1d(2))		(232,700)	(292,500)
29		Add General Office, Rgions, District office, CSA allocation		1,473,038	2,135,943
30		<b>TOTAL DISTRICT RATE BASE</b>			
31		<b>=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29</b>		<b>16,667,708</b>	<b>16,702,934</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  
Arden Cordova Customer Service Area

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

	(a) CPUC WUDF ACCOUNT	DESCRIPTION	(b)	(c)	(d)
			2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	1,162.6	49.4	57,433.5
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	131.7	31.1	4,095.9
5	77300	COMMON CUSTOMER ACCOUNT	193.4	2.6	511.7
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	7.6	0.0	0.0
8	78000	OPERATION LABOR	593.9	12.5	7,423.8
9	78100	ALL OTHER OPERATION EXPENSES	417.4	50.3	20,995.2
10	78700	MAINTENANCE LABOR	96.7	12.5	1,208.8
11	78800	ALL OTHER MAINTENANCE EXPENSES	188.4	39.2	7,385.3
12	79200	OFFICE SUPPLIES AND EXPENSE	57.4	(3.7)	(212.4)
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	1.0	0.0	0.0
15	79500	PENSIONS AND BENEFITS	5.7	0.0	0.0
16	79600	BUSINESS MEALS	0.3	0.0	0.0
17	79700	REGULATORY COMMISSION	103.7	0.0	0.0
18	78800	OUTSIDE SERVICES	159.3	55.5	8,841.2
19	79900	MISCELLANEOUS	25.2	(176.6)	(4,459.0)
20	79910	ALLOCATED GENERAL OFFICE	2,139.2	2.6	5,661.1
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	22.3	0.0	0.0
22	81100	RENT	12.3	(20.5)	(251.9)
23	81500	A&G LABOR	57.7	12.5	721.3
24	50300	DEPRECIATION AND AMORTIZATION	1,817.2	0.0	0.0
25	50710	PROPERTY TAXES	369.8	40.0	14,792.1
26	50720	PAYROLL TAXES	60.3	4.0	241.1
27	50730	LOCAL TAXES	32.7	263.0	8,594.7
28		STATE INCOME TAX	133.7	96.0	12,834.3
29		FEDERAL INCOME TAX	680.8	106.0	72,160.2
30		TOTAL OPERATING EXPENSES	8,470.1		217,976.8
31		CPUC FEE ( 1.4% OF REVENUE)	149.4	90.0	13,443.5
32		TOTAL	8,619.5		231,420.3
33		AVERAGE LAG ----->			25.73

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	15.88 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	25.73 days
36	(3) Excess of Collection Lag over Payment Lag	-9.85 days
37	(4) Total of Expenses, Taxes and Depreciation	\$8,619.5
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$23.6
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>(\$232.7)</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	21,692,629	256,897		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,941,565	100,698		
4	(b) Charged to Account 265	1,074,948	-		
5	(c) Charged to Clearing Accounts	71,840	-		
6	(d) Salvage recovered	20,976	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	Total credits	3,109,329	100,698	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	66,616	-		
11	(b) Cost of removal	48,159	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	Total debits	114,775	-	-	-
14	Balance in reserve at end of year	24,687,183	357,595	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ <b>NOT AVAILABLE BY DISTRICT</b>				
19	<sup>1/</sup> Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	0	0	0	0	0
3	312	Collecting and impounding reservoirs	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	(733,125)	(145,487)	0	0	(878,612)
7	316	Supply mains	(771,250)	(217,019)	0	0	(988,269)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	<b>(1,504,375)</b>	<b>(362,506)</b>	<b>0</b>	<b>0</b>	<b>(1,866,881)</b>
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(145,066)	(14,543)	0	0	(159,609)
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	(4,780,331)	(781,340)	3,282	0	(5,558,389)
16	325	Other pumping plant	(226,872)	(45,306)	0	0	(272,178)
17		Total pumping plant	<b>(5,152,269)</b>	<b>(841,188)</b>	<b>3,282</b>	<b>0</b>	<b>(5,990,175)</b>
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(965,827)	(49,306)	1,140	0	(1,013,993)
21	332	Water treatment equipment	(3,104,142)	(384,129)	7,995	0	(3,480,276)
22		Total water treatment plant	<b>(4,069,969)</b>	<b>(433,435)</b>	<b>9,135</b>	<b>0</b>	<b>(4,494,269)</b>
23							

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	(1,240,332)	(249,786)	0	0	(1,490,118)
4	343	Transmission and distribution mains	(4,943,007)	(424,854)	17,227	26,856	(5,323,778)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(2,254,493)	(271,192)	990	21,303	(2,503,392)
7	346	Meters	(696,494)	(285,699)	0	(19,960)	(1,002,154)
8	347	Meter Installations	0	0	0	0	0
9	348	Hydrants	(886,118)	(71,038)	3,528	0	(953,628)
10	349	Other transmission and distribution plant	(15,978)	(1,388)	0	0	(17,366)
11		Total trans. and distribution plant	<b>(10,036,422)</b>	<b>(1,303,958)</b>	<b>21,746</b>	<b>28,198</b>	<b>(11,290,436)</b>
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(164,859)	(11,598)	0	0	(176,457)
15	372	Office furniture and equipment	(209,708)	(38,089)	1,152	0	(246,645)
16	373	Transportation equipment	(215,804)	(71,840)	31,302	(1,016)	(257,358)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	(3,645)	(1,064)	0	0	(4,709)
19	376	Communication equipment	(16,017)	0	0	0	(16,017)
20	377	Power operated equipment	(51,425)	0	0	0	(51,425)
21	378	Tools, shop and garage equipment	(61,423)	(14,530)	0	0	(75,953)
22	379	Other general plant	(1,650)	(211)	0	0	(1,861)
23	390	Other tangible property	0	0	0	0	0
24	391	Water plant purchased	(205,063)	(9,935)	0	0	(214,998)
25		Total general plant	<b>(929,594)</b>	<b>(147,266)</b>	<b>32,454</b>	<b>(1,016)</b>	<b>(1,045,423)</b>
26		TOTAL	<b>(21,692,629)</b>	<b>(3,088,353)</b>	<b>66,616</b>	<b>27,182</b>	<b>(24,687,183)</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	2,976,264	2,394,607	581,657
4		601.2 Industrial sales	3,509	3,505	4
5		601.3 Sales to public authorities	210,049	170,976	39,073
6		Sub-total	<b>3,189,821</b>	<b>2,569,088</b>	<b>620,734</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	5,815,167	4,903,014	912,153
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	<b>5,815,167</b>	<b>4,903,014</b>	<b>912,153</b>
12	603	Sales to irrigation customers			
13		603.1 Metered sales	684,303	599,089	85,213
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>684,303</b>	<b>599,089</b>	<b>85,213</b>
16	604	Private fire protection service	266,422	251,246	15,176
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	441	419	22
22		Sub-total	<b>266,863</b>	<b>251,665</b>	<b>15,198</b>
23		Total water service revenues	<b>9,956,154</b>	<b>8,322,856</b>	<b>1,633,298</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	4,583	4,633	(50)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	25,997	16,243	9,754
29		Total other water revenues	<b>30,580</b>	<b>20,876</b>	<b>9,704</b>
30	501	Total operating revenues	<b>9,986,734</b>	<b>8,343,731</b>	<b>1,643,003</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		153,473	234,979	(81,506)
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		0	35	(35)
6	703	Miscellaneous expenses	A			10,035	6,725	3,310
7	704	Purchased water	A	B	C	0	0	-
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		0	0	-
10	706	Maintenance of structures and facilities			C		0	-
11	707	Maintenance of structures and improvements	A	B		0	0	-
12	708	Maintenance of collect and impound reservoirs	A			2,918	2,846	72
13	708	Maintenance of source of supply facilities		B			0	-
14	709	Maintenance of lake, river and other intakes	A			9,934	449	9,485
15	710	Maintenance of springs and tunnels	A			0	0	-
16	711	Maintenance of wells	A			75,323	20,248	55,075
17	712	Maintenance of supply mains	A			1,182	1,408	(226)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		<b>Total source of supply expense</b>				<b>252,865</b>	<b>266,691</b>	<b>(13,826)</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B		14,799	8,720	6,079
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		72,642	80,386	(7,745)
9	725	Miscellaneous expenses	A			20,597	28,397	(7,800)
10	726	Fuel or power purchased for pumping	A	B	C	1,036,845	980,451	56,395
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		5,737	319	5,418
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		24,976	1,085	23,891
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		121,185	88,765	32,420
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				<b>1,296,781</b>	<b>1,188,123</b>	<b>108,658</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		63,233	36,373	26,860
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			242,276	297,091	(54,815)
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		146,067	149,071	(3,003)
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		5,095	5,866	(771)
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		17,634	14,542	3,092
30	748	Maintenance of water treatment equipment	A	B		108,070	74,717	33,353
31		Total water treatment expenses				<b>582,375</b>	<b>577,660</b>	<b>4,715</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>IV. TRANS. AND DIST. EXPENSES</b>						
2		<b>Operation</b>						
3	751	Operation supervision and engineering	A	B		36,226	31,186	5,040
4	751	Operation supervision, labor and expenses			C		0	-
5	752	Storage facilities expenses	A			261	32	229
6	752	Operation labor and expenses		B			0	-
7	753	Transmission and distribution lines expenses	A			35,512	28,242	7,270
8	754	Meter expenses	A			58,267	46,457	11,810
9	755	Customer installations expenses	A			13,353	4,238	9,115
10	756	Miscellaneous expenses	A			106,506	114,735	(8,229)
11		<b>Maintenance</b>						
12	758	Maintenance supervision and engineering	A	B		8,054	6,458	1,596
13	758	Maintenance of structures and plant			C		0	-
14	759	Maintenance of structures and improvements	A	B		0	0	-
15	760	Maintenance of reservoirs and tanks	A	B		3,398	10,124	(6,726)
16	761	Maintenance of trans. and distribution mains	A			32,755	74,483	(41,728)
17	761	Maintenance of mains		B			0	-
18	762	Maintenance of fire mains	A			0	0	-
19	763	Maintenance of services	A			6,448	24,926	(18,478)
20	763	Maintenance of other trans. and distribution plant		B			0	-
21	764	Maintenance of meters	A			1,702	3,182	(1,479)
22	765	Maintenance of hydrants	A			3,583	5,891	(2,308)
23	766	Maintenance of miscellaneous plant	A			0	0	-
24		Total transmission and distribution expenses				<b>306,066</b>	<b>349,954</b>	<b>(43,888)</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		<b>Operation</b>						
	790	Transferred Customer Expenses			229,416	189,982	39,433	
3	771	Supervision	A	B	35,525	47,061	(11,536)	
4	771	Superv., meter read., other customer acct expenses				0	-	
5	772	Meter reading expenses	A	B	75,903	90,110	(14,207)	
6	773	Customer records and collection expenses	A		2,363	3,462	(1,099)	
7	773	Customer records and accounts expenses		B		0	-	
8	774	Miscellaneous customer accounts expenses	A		0	0	-	
9	775	Uncollectible accounts	A	B	12,367	11,882	485	
10		Total customer account expenses			<b>355,573</b>	<b>342,496</b>	<b>13,077</b>	
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
13	781	Supervision	A	B	0	0	-	
14	781	Sales expenses				0	-	
15	782	Demonstrating and selling expenses	A		4,278	5,569	(1,292)	
16	783	Advertising expenses	A		10,034	1,236	8,797	
17	784	Miscellaneous sales expenses	A		0	0	-	
18	785	Merchandising, jobbing and contract work	A		(59,308)	21,975	(81,283)	
19		Total sales expenses			<b>(44,997)</b>	<b>28,780</b>	<b>(73,777)</b>	

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (concluded)**

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		<b>Operation</b>						
	790	Allocation of A&G Expenses			2,371,448	2,070,737	300,711	
3	791	Administrative and general salaries	A	B	C	27,287	25,278	2,009
4	792	Office supplies and other expenses	A	B	C	36,988	313,968	(276,980)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			92,994	87,370	5,624
8	795	Employees' pensions and benefits	A	B	C	240,506	228,745	11,760
9	796	Franchise requirements	A	B	C	24,569	15,774	8,795
10	797	Regulatory commission expenses	A	B	C	48,385	35,590	12,794
11	798	Outside services employed	A			260,561	141,185	119,376
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			81,044	46,249	34,794
15		<b>Maintenance</b>					0	-
16	805	Maintenance of general plant	A	B	C	7,233	12,733	(5,500)
17		Total administrative and general expenses				<b>3,191,014</b>	<b>2,977,630</b>	<b>213,385</b>
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	0	0	-
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				<b>0</b>	<b>0</b>	<b>0</b>
23		Total operating expenses				<b>5,939,678</b>	<b>5,731,333</b>	<b>208,344</b>

**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	429,737	429,737			
2	State corporation franchise tax	93,313	93,313			
3	State unemployment insurance tax	2,150	2,150			
4	Other state and local taxes	76,344	76,344			
5	Federal unemployment insurance tax	637	637			
6	Federal insurance contributions act	53,364	53,364			
7	Other federal taxes	-				
8	Federal income tax	211,155	211,155			
9	Pump Taxes	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	<b>866,700</b>	<b>866,700</b>			

### 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		
4	Treatment Plant	American	Coloma Plt						4,265,074
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) <sup>2</sup>	Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used (Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		"REFER TO COMPANY SCHEDULE D-1"		
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

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

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

### SCHEDULE D-2 Description of Storage Facilities

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



Plant Facility Index

4/6/2009

Region: I  
 District: Northern  
 CSA: Arden - Cordova  
 System: Arden

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)		Type
Greenhills	Well No 5	1951		1	09N05E36F01	268	12	140	DWT	Elec	50	600	263			Well to sand trap to pressure tank to system.
Morse	Well No. 8	1965		14	09N05E26R01	425	14	140	DWT	Elec	50	600	239			Well to pressure tank to system.
Morse Ave Intercon	Connection															Emergency connection with Sacramento Suburban Water District
Morse & Hempsted Intercon	Connection															Emergency connection with Sacramento Suburban Water District
Rushden	Well No 6	1953		743	09N05E36E01	288	12	120	Subm	Elec	75	600	245			VFD controller, Submer. Aquastream, well to system.
Shadowglen	Well No. 1	1950		188	09N05E36L01	260	12	140	DWT	Elec	50	650	240			Well to sand separator to pressure tank to system.
Watt	Well No. 2	1950		331	09N05E01C02	292	12	150	DWT	Elec	50	600	245			Well to pressure tank to system.
Windsor	Well No. 4	1951		0	09N05E35J01	387	12	120	DWT	Elec	50	550	230			Well to system.

Plant Facility Index

Region: I  
 District: Northern  
 CSA: Arden - Cordova  
 System: Cordova

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)	Type	
Agnes Circle Capital	Well No. 8	1958	80	372	09N06E34C01	470	12&16	150	DWT	Elec	50	500	242			Well to system through regulator.
	Well No. 23	1998	101	152	08N16E02C01 M	885	20		DWT	Elec	200	1,600	336			Well to system
Coloma	Well No. 20	1992	118	957	09N06E-24J01M	610	18	270	DWT	Elec	200	2,600	394			Well to horiz. Mn filter to reservoir.
	Treatment Plant			5,936												
	Booster A								VT	NG	210	4,000	140			Cleanwell to System
	Booster B								VT	NG	210	4,000	140			Cleanwell to System
	Booster C		116						VT	Elec	75	2,000	120			Cleanwell to System
	Booster D		116						VT	Elec	75	2,000	120			Cleanwell to System
	Booster E		116						VT	Elec	75	2,000	120			Cleanwell to System
	Booster F		116						VT	Elec	75	2,000	120			Cleanwell to System, Magna Drive
	Booster G		116						VT	Elec	75	2,000	120			Cleanwell to System
	Booster H		116						VT	Elec	75	2,000	120			Cleanwell to System
	Booster 1		116						VT	Elec	75	3,000	70			Sed Basin to Cleanwell, VFD
	Booster 2		116						VT	Elec	40	1,500	70			Sed Basin to Cleanwell
	Booster 3		116						VT	Elec	40	1,500	70			Sed Basin to Cleanwell
	Booster 4		116						VT	Elec	40	1,500	70			Sed Basin to Cleanwell
Booster 5		116						VT	Elec	40	1,500	70			Sed Basin to Cleanwell	
Reservoir 1		116														
Reservoir 2		116														
Reservoir 3		116														
Reservoir 4		116														
Dolecito	Well No. 6	1956	87	596	09N06E2TR01	405	12&16	120	DWT	Elec	75	750	240			Well to pressure tank to system.
El Segundo	Well No. 4	1956	79	0	09N06E34L01	306	12	100	DWT	Elec	25					To be destroyed.
Folsom Blvd & Hazel Intercon	Connection															Connection with City of Folsom
Folsom Canal Turnout	Booster A								VT	Elec	75	2,360	103			Folsom Canal to Coloma Treatment Plant, VFD
	Booster B								VT	Elec	75	2,360	103			Folsom Canal to Coloma Treatment Plant.
	Booster C								VT	Elec	75	2,360	103			Folsom Canal to Coloma Treatment Plant.
	Booster D								VT	Elec	75	2,360	103			Folsom Canal to Coloma Treatment Plant.
	Booster E								VT	Elec	75	2,360	103			Folsom Canal to Coloma Treatment Plant.
Georgetown	Well No. 7	1963	93	0	09N06E26E01	424	12&16	130	DWT	Elec	50	650	230			Well to system through regulator.
Gilbert	Well No. 3	1955	86	0	09N06E34G01	240	12&16	130	DWT	Elec	50	700	215			Inactive
Gold Country	Well No. 21	1994	118	0	09N07E-20C01M	520	20	320	DWT	Elec	125	800	410			Well to Mn filter to system.
International Dr Intercon	Connection															Emergency connection with Cal-Am Water Co.
Kilgore	Reservoir	2002	113													The overflow of the reservoir at 230'
Malaga Way Intercon	Connection															Emergency connection with Cal-Am Water Co.
Marcel	Well No. 5	1956	94	73	09N06E35M01	480	12&16	140	DWT	Elec	50	500	270			Well to pressure tank to system.
Mather	Well No. 18	1986	96	394	08N06E02M01	560	16	242	DWT	Elec	150	1,700	275			Well to system.
Mercatle Dr Intercon	Connection															Emergency connection with County of Sacramento
Mills Tower Intercon	Connection															Emergency connection with Cal-Am Water Co.
Negrata	Well No. 10	1959	92	10	09N06E26L01	416	12&16	160	DWT	Elec	75	700	250			Well thru GAC contractor to system.
Oselet	Booster A	2006	96.5						VT	Elec	50	1,250	130			Resv to system
	Booster B	2006	96.5						VT	Elec	50	1,250	130			Resv to system
	Booster C	2006	96.5						VT	Elec	50	1,250	130			Resv to system
	Booster D	2006	96.5						VT	Elec	75	2,000	130			Resv to system
	Booster E	2006	96.5						VT	Elec	75	2,000	130			Resv to system

Plant Facility Index

Region: I  
 District: Northern  
 CSA: Arden - Cordova  
 System: Cordova

4/6/2009

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)	
Park	Well No. 17	1960	113	957	09N07E18M01	502	16	185	DWT	Elec	125	1,400	250		Well to system, PRV7
Pyrites WTP	Booster A	2005		3,855					VT	Elec	30	1,800	40		Filtered Water Boosters to clearwell.
	Booster B	2005							VT	Elec	30	1,800	40		
	Booster C	2005							VT	Elec	30	1,800	40		
South Bridge Street	Well No. 22-A	1998	107	2,693	09N6E/12J06 M	600	20	158	DWT	Elec	300	3,200	250		Well to system.
	Well No. 22-B	2002	107	3,008	09N6E/12J06 M	570	20	180	DWT	Elec	300	3,200	250		Well to system. Magna Drive
Wood Cliff	Well No. 12	1959	90	24	09N08E27H01	556	12&16	140	DWT	Elec	60	675	225		Well to Min filter to system.

**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	-	-	-	-	-	-	-	147
12	Ductile iron (cement lined)	-	-	-	-	-	-	-	109
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	9,154	-	68,241
19	Welded Steel	-	-	-	-	-	-	-	252
20	Polyvinylchloride	-	-	-	-	-	-	-	2,681
21	Other - Plastic	-	-	-	-	-	-	-	-
22	Totals	-	-	-	-	-	9,154	-	71,500

**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	-	-	-	-	-	-	-	-	147
24	Ductile iron (cement lined)	6,529	45	17,348	336	18,800	239	1,687	8,485	53,729
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	71,755	24,956	40,183	1,039	7,952	-	-	-	223,280
31	Welded Steel	213	540	-	-	76	-	-	-	1,080
32	Polyvinylchloride	1,701	857	23,888	2,273	3,375	-	-	-	34,755
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	213,932	213,932
34	Totals	80,198	26,398	81,417	3,648	30,263	239	1,687	222,417	526,923

**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)	4,073	4,284	10,977	10,861
Industrial	3	3	-	-
Public authorities	26	26	-	-
Irrigation	401	414	-	-
Other (specify)	-	-	-	-
Subtotal	4,503	4,727	10,977	10,861
Private fire connections	-	-	540	552
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>4,503</b>	<b>4,727</b>	<b>11,517</b>	<b>11,413</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	1,667	2,429
3/4 - in	120	1,483
1 - in	1,225	1,258
1 1/2 - in	67	63
2 - in	1,166	1,015
3 - in	122	103
4 - in	30	15
6 - in	43	21
8 - in	30	15
Other	2	1
<b>Total</b>	<b>4,472</b>	<b>6,403</b>

**SCHEDULE D-6  
Meter Testing Data**

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

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	105,446	134,890	101,678	200,078	193,814	391,735	274,544
Industrial	37	30	21	60	137	120	219	624
Public authorities	6,135	4,360	8,856	10,017	15,272	22,112	21,560	88,312
Irrigation	6,751	4,437	8,205	21,936	54,028	57,873	77,925	231,155
Other (specify)	-	13	-	-	-	-	-	13
<b>Total</b>	<b>118,369</b>	<b>143,730</b>	<b>118,760</b>	<b>232,091</b>	<b>263,251</b>	<b>471,840</b>	<b>374,248</b>	<b>1,722,289</b>

  

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	336,490	324,064	441,900	202,340	218,888	1,523,682	2,925,867
Industrial	128	183	105	63	56	535	1,159	2,352
Public authorities	20,882	28,995	32,336	17,566	7,622	107,401	195,713	200,651
Irrigation	44,916	124,234	59,316	54,531	14,651	297,648	528,803	617,044
Other (specify)	-	156	-	-	-	156	169	58
<b>Total</b>	<b>402,416</b>	<b>477,632</b>	<b>533,657</b>	<b>274,500</b>	<b>241,217</b>	<b>1,929,422</b>	<b>3,651,711</b>	<b>3,988,829</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 65,206

### 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>69,005</u>
100.3	Construction work in progress .....	\$	<u>862,839</u>
241	Advances for construction .....	\$	<u>26,981,942</u>
265	Contributions in aid of construction .....	\$	<u>31,393,951</u>

### SIGNATURE

District Management

Name of District Manager: Paul T. Schubert Telephone: (916) 853-3636

Address: 3035 Prospect Park, Suite 60, Rancho Cordova, CA 95670

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

*Malcolm Jones*  
Signature

Vice President - Finance, Treasurer and Assistant Secretary  
Title

4/30/2009  
Date

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