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2008  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino  
(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	155	0	0	0	155
3	302	Franchises and consents (Schedule A-1b)	1,169	0	0	0	1,169
4	303	Other intangible plant	783,233	313,368	0	0	1,096,601
5		Total intangible plant	<b>784,557</b>	<b>313,368</b>	<b>0</b>	<b>0</b>	<b>1,097,925</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	3,669,709	0	0	0	<b>3,669,709</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	19,942	0	0	0	19,942
12	312	Collecting and impounding reservoirs	0	0	0	0	0
13	313	Lake, river and other intakes	0	0	0	0	0
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	1,731,568	0	0	0	1,731,568
16	316	Supply mains	32,259	0	0	0	32,259
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	<b>1,783,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,783,769</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	1,377,042	82,753	0	0	1,459,795
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	4,871,582	24,382	(16,392)	0	4,879,572
25	325	Other pumping plant	690,796	10,338	0	0	701,134
26		Total pumping plant	<b>6,939,420</b>	<b>117,473</b>	<b>(16,392)</b>	<b>0</b>	<b>7,040,501</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	179,315	0	0	0	179,315
30	332	Water treatment equipment	632,447	2,250	0	0	634,697
31		Total water treatment plant	<b>811,762</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>814,012</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	2,471,388	0	0	0	2,471,388
4	343	Transmission and distribution mains	16,836,545	1,238,844	(49,693)	0	18,025,696
5	344	Fire mains	0	0	0	0	0
6	345	Services	5,681,072	671,728	(12,545)	(1,135)	6,339,120
7	346	Meters	1,569,001	158,063	(101,395)	0	1,625,668
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	1,918,305	287,850	(4,057)	0	2,202,098
10	349	Other transmission and distribution plant	0	0	0	0	0
11		<b>Total transmission and distribution plant</b>	<b>28,476,310</b>	<b>2,356,484</b>	<b>(167,690)</b>	<b>(1,135)</b>	<b>30,663,969</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	60,648	0	0	0	60,648
15	372	Office furniture and equipment	111,605	2,470	0	0	114,075
16	373	Transportation equipment	256,299	96,255	(59,728)	0	292,827
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	134	0	0	0	134
19	376	Communication equipment	13,928	116,805	0	0	130,734
20	377	Power operated equipment	611,290	0	0	0	611,290
21	378	Tools, shop and garage equipment	68,878	0	0	0	68,878
22	379	Other general plant	0	0	0	0	0
23		<b>Total general plant</b>	<b>1,122,783</b>	<b>215,531</b>	<b>(59,728)</b>	<b>0</b>	<b>1,278,586</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	1,593	0	0	0	1,593
27	391	Utility plant purchased	0	0	0	0	0
28	392	Utility plant sold	0	0	0	0	0
29		<b>Total undistributed items</b>	<b>1,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,593</b>
30		<b>Total utility plant in service</b>	<b>43,589,904</b>	<b>3,005,105</b>	<b>(243,809)</b>	<b>(1,135)</b>	<b>46,350,064</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		46,350,064	43,589,904
5		Construction Work in Progress		732,401	863,098
6		General Office Prorate			
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>47,082,465</b>	<b>44,453,001</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		13,424,672	12,619,592
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>13,424,672</b>	<b>12,619,592</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,353,526	2,261,387
16		Deferred Investment Tax Credit		83,868	86,748
17		Other Reserves		59,005	33,091
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>2,496,399</b>	<b>2,381,226</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,075,855	1,790,654
22		Advances for Construction		3,645,120	3,020,129
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>5,720,976</b>	<b>4,810,783</b>
25					
26		Add Materials and Supplies		168,370	169,935
27					
28		Add Working Cash (From Schedule A-1d(2))		175,400	175,400
29		Add General Office, Regions, District office, CSA allocation		973,414	866,805
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>26,757,602</b>	<b>25,853,540</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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SOUTHERN CALIFORNIA WATER COMPANY  
REGION 3 - BARSTOW

DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION  
( Dollars In Thousands )

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b) 2006 PROPOSED	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	0.0	0.0	0.0
2	72600 POWER FOR PUMPING	948.9	12.0	11,387.4
3	73500 PUMP TAXES	37.6	26.0	978.1
4	74400 CHEMICALS	67.1	46.0	3,088.8
5	77300 COMMON CUSTOMER ACCOUNT	84.2	0.0	0.0
6	77325 POSTAGE	0.0		0.0
7	77500 UNCOLLECTIBLES	17.4	0.0	0.0
8	78000 OPERATION LABOR	471.5	12.5	5,894.1
9	78100 OTHER OPERATION EXPENSES	225.0	33.0	7,425.4
10	78700 MAINTENANCE LABOR	137.4	12.5	1,716.9
11	78800 OTHER MAINTENANCE EXPENSES	551.5	38.0	20,957.0
12	79200 OFFICE SUPPLIES AND EXPENSES	50.7	26.0	1,317.8
13	79300 PROPERTY INSURANCE	7.5	(168.0)	(1,259.4)
14	79400 INJURIES AND DAMAGES	60.6	(149.0)	(9,027.3)
15	79500 PENSIONS AND BENEFITS	264.5	23.0	6,083.8
16	79600 BUSINESS MEALS	0.5	24.0	13.1
17	79700 REGULATORY COMMISSION	31.1	18.0	559.1
18	79800 OUTSIDE SERVICES	8.6	27.0	232.4
19	79900 MISCELLANEOUS	0.4	38.0	13.8
20	79910 ALLOCATED GENERAL OFFICE	742.2	13.7	10,193.0
21	80500 OTHER MAINTENANCE - GENERAL PLANT	3.8	44.0	168.2
22	81100 RENT	53.5	5.0	267.5
23	81500 A&G LABOR	53.0	12.5	662.6
24	50300 DEPRECIATION AND AMORTIZATION	958.8	0.0	0.0
25	50710 PROPERTY TAXES	227.1	40.0	9,084.4
26	50720 PAYROLL TAXES	53.4	4.0	213.6
27	50730 LOCAL TAXES	84.8	263.0	22,296.5
28	STATE INCOME TAX	248.9	96.0	23,890.6
29	FEDERAL INCOME TAX	<u>939.4</u>	106.0	<u>99,575.7</u>
30	TOTAL OPERATING EXPENSES	6,329.5		215,732.8
31	CPUC FEE ( 1.4% OF REVENUE)	125.1	90.0	11,255.8
32	TOTAL	6,454.5		226,988.6
33	AVERAGE LAG ----->			34.08

AVERAGE AMOUNT of CASH REQUIRED AS A RESULT of  
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION  
IN ADVANCE of COLLECTING REVENUES  
( Dollars In Thousands )

34	(1)	Average Lag in Collection of Revenues	44.00 days
35	(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	34.08 days
36	(3)	Excess of Collection Lag over Payment Lag	9.92 days
37	(4)	Total of Expenses, Taxes and Depreciation	\$6,454.5
38	(5)	Daily Total of Expenses, Taxes and Depreciation	\$17.7
39	(6)	Average Amount of Working Cash Capital Required as a Result of	
40		Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$175.4

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	12,241,300	378,294		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,092,115	70,076		
4	(b) Charged to Account 265	40,731	-		
5	(c) Charged to Clearing Accounts	9,688	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	Total credits	1,142,534	70,076	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	243,809	-		
11	(b) Cost of removal	163,720	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	Total debits	407,530	-	-	-
14	Balance in reserve at end of year	12,976,305	448,370	-	-
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	(7,745)	(415)	0	0	(8,160)
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	(353,490)	(82,076)	0	0	(435,566)
7	316	Supply mains	(6,321)	(668)	0	0	(6,989)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	(367,556)	(83,159)	0	0	(450,715)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(224,165)	(33,324)	0	0	(257,489)
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	(2,334,395)	(163,198)	16,392	0	(2,481,201)
16	325	Other pumping plant	(191,747)	(19,204)	0	0	(210,951)
17		Total pumping plant	(2,750,307)	(215,727)	16,392	0	(2,949,642)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(61,915)	(4,895)	0	0	(66,810)
21	332	Water treatment equipment	(216,438)	(34,342)	0	0	(250,780)
22		Total water treatment plant	(278,353)	(39,237)	0	0	(317,590)
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	(791,057)	(64,998)	0	149,580	(706,475)
4	343	Transmission and distribution mains	(4,905,251)	(382,190)	49,693	8,254	(5,229,494)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(1,663,214)	(186,339)	12,545	2,818	(1,834,190)
7	346	Meters	(477,069)	(80,961)	101,395	0	(456,635)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(554,786)	(34,338)	4,057	3,068	(581,998)
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total trans. and distribution plant	(8,391,377)	(748,824)	167,690	163,720	(8,808,791)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(16,478)	(1,425)	0	0	(17,903)
15	372	Office furniture and equipment	(85,729)	(7,120)	0	0	(92,849)
16	373	Transportation equipment	(75,030)	(9,688)	59,728	0	(24,990)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	(134)	0	0	0	(134)
19	376	Communication equipment	(13,929)	0	0	0	(13,929)
20	377	Power operated equipment	(237,872)	(32,154)	0	0	(270,026)
21	378	Tools, shop and garage equipment	(23,941)	(5,131)	0	0	(29,072)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	(594)	(68)	0	0	(662)
24	391	Water plant purchased	0	0	0	0	0
25		Total general plant	(453,707)	(55,587)	59,728	0	(449,566)
26		TOTAL	(12,241,300)	(1,142,534)	243,809	163,720	(12,976,305)



**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	7,335,885	7,188,010	147,875
4		601.2 Industrial sales	37,854	40,335	(2,482)
5		601.3 Sales to public authorities	1,034,074	922,805	111,269
6		Sub-total	8,407,812	8,151,150	256,662
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	54,769	40,387	14,381
14		603.2 Unmetered sales	-	-	-
15		Sub-total	54,769	40,387	14,381
16	604	Private fire protection service	50,978	50,020	957
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	11,071	10,522	549
19	607	Sales to governmental agencies by contracts	276,623	319,428	(42,805)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	38,809	167,619	(128,809)
22		Sub-total	377,480	547,589	(127,852)
23		Total water service revenues	8,840,061	8,739,126	100,935
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	29,409	24,940	4,469
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	45,271	31,167	14,104
29		Total other water revenues	74,680	56,107	18,573
30	501	Total operating revenues	8,914,741	8,795,234	119,508

**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	(77,184)	(192,648)	115,463	
4	701	Operation supervision, labor and expenses					-	
5	702	Operation labor and expenses	A	B	0	0	-	
6	703	Miscellaneous expenses	A		467	765	(299)	
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				0	-	
11	707	Maintenance of structures and improvements	A	B	0	0	-	
12	708	Maintenance of collect and impound reservoirs	A		13,957	8,750	5,206	
13	708	Maintenance of source of supply facilities		B		0	-	
14	709	Maintenance of lake, river and other intakes	A		51	39	12	
15	710	Maintenance of springs and tunnels	A		0	0	-	
16	711	Maintenance of wells	A		11,511	1,749	9,762	
17	712	Maintenance of supply mains	A		4,741	23,454	(18,712)	
18	713	Maintenance of other source of supply plant	A	B	0	0	-	
19		Total source of supply expense			<b>(46,457)</b>	<b>(157,889)</b>	<b>111,432</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		90	337	(247)
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		102,660	105,910	(3,250)
9	725	Miscellaneous expenses	A			39,813	76,290	(36,478)
10	726	Fuel or power purchased for pumping	A	B	C	755,388	885,368	(129,980)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		3,459	0	3,459
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		6,876	3,859	3,017
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		102,359	152,389	(50,030)
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				<b>1,010,645</b>	<b>1,224,154</b>	<b>(213,509)</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		0	0	-
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			118,002	90,658	27,344
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		59,981	53,358	6,624
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		0	0	-
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		13,537	252	13,285
30	748	Maintenance of water treatment equipment	A	B		11,848	8,400	3,448
31		Total water treatment expenses				<b>203,368</b>	<b>152,667</b>	<b>50,701</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	4,600	0	4,600	
4	751	Operation supervision, labor and expenses				0	-	
5	752	Storage facilities expenses	A		0	542	(542)	
6	752	Operation labor and expenses		B		0	-	
7	753	Transmission and distribution lines expenses	A		17,158	18,213	(1,055)	
8	754	Meter expenses	A		10,882	13,498	(2,616)	
9	755	Customer installations expenses	A		3,223	85	3,138	
10	756	Miscellaneous expenses	A		95,488	62,872	32,616	
11		<b>Maintenance</b>						
12	758	Maintenance supervision and engineering	A	B	0	0	-	
13	758	Maintenance of structures and plant				0	-	
14	759	Maintenance of structures and improvements	A	B	0	0	-	
15	760	Maintenance of reservoirs and tanks	A	B	(26,611)	61,646	(88,256)	
16	761	Maintenance of trans. and distribution mains	A		129,685	167,386	(37,701)	
17	761	Maintenance of mains		B		0	-	
18	762	Maintenance of fire mains	A		0	0	-	
19	763	Maintenance of services	A		729,639	592,779	136,860	
20	763	Maintenance of other trans. and distribution plant		B		0	-	
21	764	Maintenance of meters	A		91,643	36,256	55,388	
22	765	Maintenance of hydrants	A		55,130	26,161	28,969	
23	766	Maintenance of miscellaneous plant	A		0	0	-	
24		<b>Total transmission and distribution expenses</b>			<b>1,110,838</b>	<b>979,437</b>	<b>131,401</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				117,635	95,269	22,366
3	771	Supervision	A	B		45,519	43,494	2,026
4	771	Superv., meter read., other customer acct expenses			C		0	-
5	772	Meter reading expenses	A	B		98,222	97,889	333
6	773	Customer records and collection expenses	A			64,805	60,550	4,255
7	773	Customer records and accounts expenses		B			0	-
8	774	Miscellaneous customer accounts expenses	A			0	0	-
9	775	Uncollectible accounts	A	B	C	24,219	8,684	15,535
10		Total customer account expenses				<b>350,400</b>	<b>305,884</b>	<b>44,515</b>
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
13	781	Supervision	A	B		0	0	-
14	781	Sales expenses			C		0	-
15	782	Demonstrating and selling expenses	A			0	0	-
16	783	Advertising expenses	A			574	981	(408)
17	784	Miscellaneous sales expenses	A			0	0	-
18	785	Merchandising, jobbing and contract work	A			0	0	-
19		Total sales expenses				<b>574</b>	<b>981</b>	<b>(408)</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				1,301,671	1,181,607	120,064
3	791	Administrative and general salaries	A	B	C	59,162	55,943	3,218
4	792	Office supplies and other expenses	A	B	C	55,205	61,227	(6,023)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			73,853	70,055	3,797
8	795	Employees' pensions and benefits	A	B	C	203,406	190,814	12,592
9	796	Franchise requirements	A	B	C	13,478	17,350	(3,871)
10	797	Regulatory commission expenses	A	B	C	20,313	20,007	306
11	798	Outside services employed	A			10,590	(344)	10,934
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			708	346	362
15		<b>Maintenance</b>					0	-
16	805	Maintenance of general plant	A	B	C	2,521	4,994	(2,473)
17		Total administrative and general expenses				1,740,905	1,602,000	138,905
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	46,421	44,594	1,827
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				46,421	44,594	1,827
23		Total operating expenses				4,416,694	4,151,828	264,866

**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	242,490	242,490			
2	State corporation franchise tax	187,653	187,653			
3	State unemployment insurance tax	1,716	1,716			
4	Other state and local taxes	109,517	109,517			
5	Federal unemployment insurance tax	508	508			
6	Federal insurance contributions act	42,584	42,584			
7	Other federal taxes	-				
8	Federal income tax	424,637	424,637			
9	Pump Taxes	34,065	34,065			
10						
11						
12						
13						
14						
15						
16						
17	<b>Totals</b>	<b>1,043,170</b>	<b>1,043,170</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		
1									
2									
3									
4									"None"
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) <sup>2</sup>	Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29	Purchased Water for Resale								
30	Purchased from			(Unit chosen) <sup>2</sup>		"None"			
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

Region: III  
 District: Mountain\_Desert  
 CSA: Barstow  
 System: Barstow

Plant	Major Facility	Year Built	Base Elev. (AF)	2008 Prod	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)
Aganita	Reservoir	1998	2438	0											Floats on Arville Gradient
	Booster A	1998	2438	20											Boosters A, B and C
	Booster B	1998	2438	0											pump to Arville Booster
	Booster C	1998	2438	7											Gradient. VFD on "C"
Agate 1, 2, 3	Well 3	1974	2184	0	205	14	170								Well to System
	Well 4	1976	2184	20	220	14	180								Well to System
	Well 5	1976	2184	0	220	14	200								Well to System
	Well 6	1976	2184	7	205	14	180								Well to System
Arrowhead	Well 2	1937	2099	262	200	12	120								Well to System
	Well 3	1953	2099	0	154	14	132								Out of service
	Well 4	1964	2099	0	152	14	115								Out of service
	Reservoir		2760												Floats on Basalt Tank Zone
Basalt	Booster A		2760												Booster A & B pump
	Booster B		2760												from Basalt Tank thru Pressure Tank to Basalt Booster Zone
Bear Valley	Pressure Tank		2760												Abandoned
	North Reservoir	1958	2290												Floats on Bear Valley Zone
	South Reservoir	1958	2290												Boosters A & B pump from tank, C & D from Bear Valley Zone to Arville Tank Zone
	Reservoir		2450												Floats on Beryl Zone
Beryl	Booster A		2450												All Boosters pump from Beryl Tank to Basalt Tank
	Booster B	1986	2450												Well to System
	Booster C	1992	2450												Well to System
Bradshaw	Well 1	1945	2120	2	176	12	140								Well to System
	Well 2	1947	2120	2	174	12	140								Well to System
	Well 3	1952	2120	0	140	14	90								Out of service
	Well 4	1958	2120	6	175	14	140								Well to System
	Well 5	1967	2120	99	174	14	150								Well to System
	Well 6	1972	2120	40	185	12	150								Well to System
	Well 7	1973	2120	841	185	12	150								Well to System
	Well 10	1986	2120	1694	185	16	141								Well to System
	Well 11	1988	2120	967	185	16	162								Well to System
	Well 12	1988	2120	77	185	16	162								Well to System
	Well 13	2005		309	200	16									Well to System
	Well 14	2005		324	210	16									Well to System
	Booster A		2230												Pumps from Bear Valley Zone to Arville Tank Zone
	College	Reservoir	1989	2648											
Booster A		1995	2648												Booster A & B pump

Plant Facility Index

Region: III  
 District: Mountain\_Desert  
 CSA: Barstow  
 System: Barstow

Plant	Major Facility	Year Built	Base Elev.	2008 Prod (AF)	Wells			Pumps			Tanks		Remarks			
					Well No.	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)	Type	Material
Crooks	Booster B	1995	2648						V.T.	Elec.	15'	350'	60			to Village Zone, Backup Generator, VFDs
	Well 1	1989	2098	8	185	16	132		DWT	Elec.	200'	1500'	356			Well to Mn Filters to System
Eaton	Booster A	2003	2098						E.S.	Elec.	25	1000'	75			Pumps from Bear Valley Zone to Arrowhead Zone
	East Reservoir		2341													Floats on Eaton Zone
	West Reservoir	1971	2341													Floats on Eaton Zone
	Booster A	2006	2341						V.T.	Elec.	50	500'	220			Boosters pump to Lenwood Zone
Flora	Booster B	2006	2341						V.T.	Elec.	50	500'	220			
	Booster C	2006	2341						V.T.	Elec.	50	500'	220			
	Booster A	2006	2218						H.S.C.	Elec.	75	700'	220			All boosters pump from Bear Valley Zone to Arville Tank Zone
	Booster B	2006	2218						H.S.C.	Elec.	75	1350'	160			
Glen Road	Booster C	1968	2218						H.S.C.	Elec.	75	900'	196			
	Well 1	1990	2182	1129	265	16	236		DWT	Elec.	250	1800'	400			Well to System
Jasper	Well 2	1991	2182	1506	275	16	235		DWT	Elec.	150	1200'	374			Well to System
	Booster A	1990	2218						E.S.	Elec.	40	500'	165			Pump from Bear Valley Zone to Eaton Zone
Lenwood	Booster B	1990	2218						E.S.	Elec.	40	500'	165			
	Reservoir	1989	2510													Floats on Lenwood Zone
Main	Reservoir	2202														
	Booster A	2202														
	Booster B	2202							V.T.	Elec.	30	320'	285			A & C pump from Bear Valley Zone to Beryl
	Booster C	1993	2202						E.S.	Elec.	30	200'	270			B pumps from Main Resv to Beryl
Mojave Manor	Booster A	1977	2210						V.T.	Elec.	50	800'	162			
	Booster B	1991	2210						E.S.	Elec.	15	300'	138			Pump from Bear Valley Zone to Robinson Zone
Opal	Booster A	1963	2250						E.S.	Elec.	25	400'	153			
	Reservoir	1964	2415													Not in Use
Phillips	Booster A	1963	2415													
	Booster B	1967	2415						V.T.	Elec.	50	500'	185			Boosters A & B pump to College Zone
	Booster C	1981	2415						V.T.	Elec.	40	500'	188			Booster C & D pump to Arville Booster Zone
	Booster D	1984	2415						V.T.	Elec.	30	500'	188			
Rimrock	Reservoir	1968	2308													Floats on Riverside Booster Zone
Riverside	Booster A	1961	2090													
	Booster B	2090							V.T.	Elec.	75	900'	230			All Boosters pump to Regulator Zone
	Booster C	1966	2090						H.S.C.	Elec.	25	500'	143			
Soapmine	Well 1	1964	2073	1130	150	12	92		V.T.	Elec.	40	500'	230			
	Well 2	1964	2073	1130	150	12	92		DWT	Elec.	150	1000'	375			Well 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	-	-	1,494	-	-	53,773	-	53,781
12	Ductile iron (cement lined)	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	28,630	-	152,542
19	Welded Steel	-	-	99	-	-	50,237	-	31,091
20	Polyvinylchloride	-	-	221	-	-	368	-	9,741
21	Other - Plastic	-	-	-	-	-	-	-	-
22	Totals	-	-	1,814	-	-	133,205	-	247,155

**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	37,078	-	2,565	-	-	-	-	-	148,632
24	Ductile iron (cement lined)	4,301	3,245	5,372	843	7,409	4,034	-	4,448	30,351
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	154,730	24,885	42,005	65,203	361	-	-	-	468,565
31	Welded Steel	11,176	2,079	14,078	-	302	145	-	-	109,208
32	Polyvinylchloride	63,807	9,009	49,756	9,070	12,603	-	-	-	154,582
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	-	-
34	Totals	271,092	39,917	113,715	75,116	20,674	4,179	-	4,448	911,316

**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)	8,683	8,597	-	-
Industrial	9	8	-	-
Public authorities	67	61	-	-
Irrigation	10	14	-	-
Other (specify)	22	22	-	-
Contract	1	1		
Subtotal	8,792	8,703	-	-
Private fire connections	-	-	118	121
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>8,792</b>	<b>8,703</b>	<b>118</b>	<b>121</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	7,910	8,111
3/4 - in	3	3
1 - in	784	962
1 1/2 - in	60	62
2 - in	427	374
3 - in	40	28
4 - in	14	13
6 - in	13	11
8 - in	3	3
Other	-	-
<b>Total</b>	<b>9,254</b>	<b>9,567</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	164,273	124,346	152,485	144,397	215,753	210,995	286,935
Industrial	164	123	218	231	166	273	500	1,675
Public authorities	8,195	9,023	14,765	32,339	44,521	45,205	62,052	216,100
Irrigation	1,607	432	1,031	1,122	1,589	1,992	2,204	9,977
Other (specify)	2,235	(5,577)	304	1,343	1,345	2,003	776	2,429
Contract	4,791	5,063	8,040	9,627	13,840	14,528	19,681	75,570
<b>Total</b>	<b>181,265</b>	<b>133,410</b>	<b>176,843</b>	<b>189,059</b>	<b>277,214</b>	<b>274,996</b>	<b>372,148</b>	<b>1,604,935</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	273,451	317,981	215,649	242,102	149,512	1,198,695	2,497,879
Industrial	531	320	488	246	437	2,022	3,697	5,894
Public authorities	54,647	59,155	52,304	35,241	19,779	221,126	437,226	430,255
Irrigation	2,307	2,263	1,488	2,439	1,077	9,574	19,551	18,479
Other (specify)	2,572	516	1,928	474	1,363	6,853	9,282	71,147
Contract	14,994	13,783	13,076	12,416	7,041	61,310	136,880	178,455
<b>Total</b>	<b>348,502</b>	<b>394,018</b>	<b>284,933</b>	<b>292,918</b>	<b>179,209</b>	<b>1,499,580</b>	<b>3,104,515</b>	<b>3,388,943</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 35,649

### 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 .....	\$	168,370
100.3	Construction work in progress .....	\$	732,401
241	Advances for construction .....	\$	3,645,120
265	Contributions in aid of construction .....	\$	2,075,855


### SIGNATURE

District Management

Name of District Manager: Perry Dahlstrom Telephone: (760) 256-2275

Address: 1521 East Main, Barstow, CA 92311

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

  
 \_\_\_\_\_  
 Signature  
 Vice President - Finance, Treasurer and Assistant Secretary  
 \_\_\_\_\_  
 Title  
 4/30/2009  
 \_\_\_\_\_  
 Date

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