

Received \_\_\_\_\_  
Examined \_\_\_\_\_

U# \_\_\_\_\_

2008  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

---

(NAME OF CORPORATION)

Name of District: Bay Point Location: Pittsburg, Contra Costa  
(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	0	0	0	0	0
3	302	Franchises and consents (Schedule A-1b)	900	0	0	0	900
4	303	Other intangible plant	417,540	0	0	0	417,540
5		Total intangible plant	<b>418,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418,439</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	19,146	0	0	0	<b>19,146</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	361,397	0	0	0	361,397
16	316	Supply mains	16,678	0	0	0	16,678
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	<b>378,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>378,075</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	370,827	0	0	0	370,827
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	2,833,239	0	0	0	2,833,239
25	325	Other pumping plant	249,201	0	0	0	249,201
26		Total pumping plant	<b>3,453,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,453,267</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	959,850	0	0	0	959,850
30	332	Water treatment equipment	1,998,900	0	0	0	1,998,900
31		Total water treatment plant	<b>2,958,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,958,751</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	1,479,230	0	0	0	1,479,230
4	343	Transmission and distribution mains	8,658,188	417,188	0	0	9,075,376
5	344	Fire mains	0	0	0	0	0
6	345	Services	4,989,572	379,314	0	0	5,368,886
7	346	Meters	831,340	38,286	(2,977)	0	866,650
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	999,790	85,881	0	0	1,085,671
10	349	Other transmission and distribution plant	136,282	0	0	0	136,282
11		<b>Total transmission and distribution plant</b>	<b>17,094,403</b>	<b>920,669</b>	<b>(2,977)</b>	<b>0</b>	<b>18,012,095</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	32,376	0	0	0	32,376
15	372	Office furniture and equipment	79,057	0	0	0	79,057
16	373	Transportation equipment	156,392	0	0	0	156,392
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	18,457	0	0	0	18,457
19	376	Communication equipment	12,575	0	0	0	12,575
20	377	Power operated equipment	18,103	0	0	0	18,103
21	378	Tools, shop and garage equipment	42,121	0	0	0	42,121
22	379	Other general plant	0	0	0	0	0
23		<b>Total general plant</b>	<b>359,081</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>359,081</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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		<b>Total undistributed items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
30		<b>Total utility plant in service</b>	<b>24,681,161</b>	<b>920,669</b>	<b>(2,977)</b>	<b>0</b>	<b>25,598,854</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		25,598,854	24,681,161
5		Construction Work in Progress		510,922	147,169
6		General Office Prorate		746,983	746,983
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		<b>26,856,759</b>	<b>25,575,313</b>
8					
9		Less Accumulated Depreciation			
10		Plant in Service		9,024,028	8,185,515
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		<b>9,024,028</b>	<b>8,185,515</b>
13					
14		Less Other Reserves			
15		Deferred Income Taxes		1,659,920	1,619,510
16		Deferred Investment Tax Credit		67,288	69,988
17		Other Reserves		47,919	47,943
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		<b>1,775,127</b>	<b>1,737,441</b>
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,083,229	2,147,889
22		Advances for Construction		3,141,969	3,220,817
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		<b>5,225,199</b>	<b>5,368,706</b>
25					
26		Add Materials and Supplies		1,183	1,812
27					
28		Add Working Cash (From Schedule A-1d(2))		(29,500)	(35,600)
29		<b>Add General Office, Regions, District office, CSA allocation</b>		<b>312,555</b>	<b>445,816</b>
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>11,116,643</b>	<b>10,695,680</b>
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

**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).			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

ADR  
08-May-08

GOLDEN STATE WATER COMPANY  
Bay Point Customer Service Area

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

CPUC WUDF ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)
			2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	1,759.8	33.3	58,800.1
2	72800	POWER FOR PUMPING	205.7	40.9	8,414.3
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	111.1	28.0	3,111.8
5	77300	COMMON CUSTOMER ACCOUNT	41.0	2.6	108.6
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	18.1	0.0	0.0
8	78000	OPERATION LABOR	308.4	12.5	3,830.0
9	78100	ALL OTHER OPERATION EXPENSES	214.7	49.7	10,870.6
10	78700	MAINTENANCE LABOR	70.0	12.5	875.0
11	78800	ALL OTHER MAINTENANCE EXPENSES	110.7	68.0	7,529.4
12	79200	OFFICE SUPPLIES AND EXPENSE	45.9	(71.7)	(3,282.2)
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	0.0	0.0	0.0
15	79500	PENSIONS AND BENEFITS	6.1	(168.0)	(1,024.8)
16	79600	BUSINESS MEALS	0.7	(149.0)	(104.8)
17	79700	REGULATORY COMMISSION	22.0	10.0	220.3
18	79800	OUTSIDE SERVICES	25.0	51.0	1,275.0
19	79900	MISCELLANEOUS	1.1	28.0	31.7
20	79910	ALLOCATED GENERAL OFFICE	454.0	2.6	1,201.4
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	34.4	18.8	639.8
22	81100	RENT	29.1	(18.3)	(533.2)
23	81500	A&G LABOR	43.6	12.5	545.0
24	50300	DEPRECIATION AND AMORTIZATION	747.2	0.0	0.0
25	50710	PROPERTY TAXES	100.3	40.0	4,011.3
26	50720	PAYROLL TAXES	33.8	4.0	135.3
27	50730	LOCAL TAXES	73.1	283.0	19,217.0
28		STATE INCOME TAX	84.8	96.0	8,139.6
29		FEDERAL INCOME TAX	380.1	106.0	40,289.5
30		TOTAL OPERATING EXPENSES	4,918.8		163,890.8
31		CPUC FEE ( 1.4% OF REVENUE)	85.4	90.0	7,688.9
32		TOTAL	5,004.3		171,579.7
33		AVERAGE LAG ----->			33.32

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	31.17 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	33.32 days
36	(3) Excess of Collection Lag over Payment Lag	-2.15 days
37	(4) Total of Expenses, Taxes and Depreciation	\$5,004.3
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$13.7
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>(\$29.5)</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	Account 251	Account 252	Account 253
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)
1	Balance in reserves at beginning of year	8,112,436	73,081		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	714,375	43,155		
4	(b) Charged to Account 265	65,159	-		
5	(c) Charged to Clearing Accounts	17,751	-		
6	(d) Salvage recovered	1,050	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	Total credits	798,335	43,155	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,977	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	Total debits	2,977	-	-	-
14	Balance in reserve at end of year	8,907,794	116,236	-	-
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	(108,251)	(11,890)	0	0	(120,141)
7	316	Supply mains	(4,887)	(337)	0	0	(5,224)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	(113,138)	(12,227)	0	0	(125,365)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(113,246)	(9,234)	0	0	(122,480)
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	(1,312,048)	(101,430)	0	0	(1,413,478)
16	325	Other pumping plant	(82,660)	(10,317)	0	0	(92,977)
17		Total pumping plant	(1,507,954)	(120,981)	0	0	(1,628,935)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(334,181)	(22,077)	0	0	(356,258)
21	332	Water treatment equipment	(1,413,362)	(78,357)	0	0	(1,491,719)
22		Total water treatment plant	(1,747,543)	(100,433)	0	0	(1,847,976)
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	(513,825)	(17,751)	0	0	(531,576)
4	343	Transmission and distribution mains	(2,097,977)	(174,030)	0	0	(2,272,007)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(1,210,158)	(170,643)	0	0	(1,380,801)
7	346	Meters	(343,249)	(125,782)	2,977	(1,050)	(467,104)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(307,952)	(19,196)	0	0	(327,148)
10	349	Other transmission and distribution plant	(51,009)	(3,257)	0	0	(54,266)
11		Total trans. and distribution plant	(4,524,170)	(510,659)	2,977	(1,050)	(5,032,902)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(9,542)	(777)	0	0	(10,319)
15	372	Office furniture and equipment	(42,210)	(25,978)	0	0	(68,188)
16	373	Transportation equipment	(113,027)	(17,751)	0	0	(130,778)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	5,563	(2,414)	0	0	3,149
19	376	Communication equipment	(12,575)	0	0	0	(12,575)
20	377	Power operated equipment	(18,706)	0	0	0	(18,706)
21	378	Tools, shop and garage equipment	(29,134)	(6,065)	0	0	(35,199)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	0	0	0	0	0
24	391	Water plant purchased	0	0	0	0	0
25		Total general plant	(219,631)	(52,985)	0	0	(272,616)
26		<b>TOTAL</b>	<b>(8,112,436)</b>	<b>(797,285)</b>	<b>2,977</b>	<b>(1,050)</b>	<b>(8,907,794)</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	4,445,478	4,381,777	63,700
4		601.2 Industrial sales	588,154	695,068	(106,914)
5		601.3 Sales to public authorities	147,757	125,329	22,428
6		Sub-total	5,181,389	5,202,174	(20,786)
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	257,589	210,970	46,619
14		603.2 Unmetered sales	-	-	-
15		Sub-total	257,589	210,970	46,619
16	604	Private fire protection service	13,830	13,798	32
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	-	-	-
22		Sub-total	13,830	13,798	32
23		Total water service revenues	5,452,808	5,426,943	25,865
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	14,693	16,258	(1,565)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	30,268	4,618	25,650
29		Total other water revenues	44,960	20,876	24,085
30	501	Total operating revenues	5,497,768	5,447,818	49,950

**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		139,394	126,378	13,016
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		321	141	180
6	703	Miscellaneous expenses	A			19	22	(3)
7	704	Purchased water	A	B	C	2,290,354	1,664,720	625,635
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			1,897	10,548	(8,651)
13	708	Maintenance of source of supply facilities		B			0	-
14	709	Maintenance of lake, river and other intakes	A			0	0	-
15	710	Maintenance of springs and tunnels	A			0	0	-
16	711	Maintenance of wells	A			745	687	57
17	712	Maintenance of supply mains	A			78	2,372	(2,295)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				2,432,808	1,804,868	627,940

**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		22,462	10,633	11,829
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		10,052	9,342	710
9	725	Miscellaneous expenses	A			682	320	362
10	726	Fuel or power purchased for pumping	A	B	C	156,834	177,929	(21,095)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		0	5,382	(5,382)
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		0	185	(185)
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		25,459	18,350	7,109
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				215,489	222,142	(6,653)
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		16,588	9,580	7,007
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			241,098	183,064	58,034
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		96,668	105,341	(8,673)
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		5,194	2,560	2,634
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		6,846	15,745	(8,899)
30	748	Maintenance of water treatment equipment	A	B		41,369	30,566	10,803
31		Total water treatment expenses				407,763	346,856	60,907

## 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		11,048	6,541	4,507
4	751	Operation supervision, labor and expenses			C		0	-
5	752	Storage facilities expenses	A			1,010	283	727
6	752	Operation labor and expenses		B			0	-
7	753	Transmission and distribution lines expenses	A			3,048	4,331	(1,283)
8	754	Meter expenses	A			29,472	35,772	(6,301)
9	755	Customer installations expenses	A			11,888	4,499	7,389
10	756	Miscellaneous expenses	A			29,090	31,309	(2,218)
11		<b>Maintenance</b>						
12	758	Maintenance supervision and engineering	A	B		3,562	2,130	1,432
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		3,120	1,893	1,227
16	761	Maintenance of trans. and distribution mains	A			20,920	47,589	(26,670)
17	761	Maintenance of mains		B			0	-
18	762	Maintenance of fire mains	A			0	0	-
19	763	Maintenance of services	A			11,290	17,744	(6,454)
20	763	Maintenance of other trans. and distribution plant		B			0	-
21	764	Maintenance of meters	A			4,351	6,599	(2,248)
22	765	Maintenance of hydrants	A			12,831	16,258	(3,427)
23	766	Maintenance of miscellaneous plant	A			0	0	-
24		<b>Total transmission and distribution expenses</b>				<b>141,630</b>	<b>174,949</b>	<b>(33,319)</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			48,678	43,447	5,231	
3	771	Supervision	A	B	36,310	30,974	5,335	
4	771	Superv., meter read., other customer acct expenses				0	-	
5	772	Meter reading expenses	A	B	97,312	79,809	17,503	
6	773	Customer records and collection expenses	A		8,325	15,605	(7,280)	
7	773	Customer records and accounts expenses		B		0	-	
8	774	Miscellaneous customer accounts expenses	A		0	0	-	
9	775	Uncollectible accounts	A	B	23,569	24,419	(850)	
10		Total customer account expenses			<b>214,193</b>	<b>194,254</b>	<b>19,939</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		474	0	474	
16	783	Advertising expenses	A		0	0	-	
17	784	Miscellaneous sales expenses	A		0	0	-	
18	785	Merchandising, jobbing and contract work	A		0	0	-	
19		Total sales expenses			<b>474</b>	<b>0</b>	<b>474</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			503,088	475,293	27,795	
3	791	Administrative and general salaries	A	B	C	14,160	2,528	11,632
4	792	Office supplies and other expenses	A	B	C	46,509	54,097	(7,589)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			49,478	47,586	1,892
8	795	Employees' pensions and benefits	A	B	C	118,486	114,203	4,283
9	796	Franchise requirements	A	B	C	10,499	20,875	(10,376)
10	797	Regulatory commission expenses	A	B	C	10,283	8,123	2,160
11	798	Outside services employed	A			42,846	81,027	(38,181)
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			1,274	750	524
15		<b>Maintenance</b>					0	-
16	805	Maintenance of general plant	A	B	C	5,413	10,441	(5,027)
17		Total administrative and general expenses				<b>802,035</b>	<b>814,923</b>	<b>(12,888)</b>
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	30,039	29,138	901
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>30,039</b>	<b>29,138</b>	<b>901</b>
23		Total operating expenses				<b>4,244,431</b>	<b>3,587,131</b>	<b>657,300</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	111,088	111,088			
2	State corporation franchise tax	(11,594)	(11,594)			
3	State unemployment insurance tax	1,202	1,202			
4	Other state and local taxes	70,696	70,696			
5	Federal unemployment insurance tax	356	356			
6	Federal insurance contributions act	29,826	29,826			
7	Other federal taxes	-				
8	Federal income tax	(26,235)	(26,235)			
9	Pump Taxes	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	<b>175,339</b>	<b>175,339</b>			

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min	(Unit) <sup>2</sup>	
1									
2									
3									
4								"None"	
5									
6									
7									
8	<b>WELLS</b>				Pumping Capacity	Annual Quantities Pumped	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				<sup>3</sup> Depth in Water (Unit) <sup>2</sup>	
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	<b>TUNNELS AND SPRINGS</b>			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	<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

Region: I  
 District: Northern  
 CSA: Bay Point  
 System: Bay Point

Plant	Major Facility	Year Built	Base Elev.	2008 Prod (AF)	Wells			Pumps				Tanks		Remarks		
					Well No.	Depth (ft)	Casing Diam (in)	Column Settling	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)	Type
Chadwick Booster	Booster A	1989	107							E.S.	Elec	5	125	80		Boosts from Hill St. Zone to Madison Zone.
	Booster B	1989	107							E.S.	Elec	5	125	80		Boosts from Hill St. Zone to Madison Zone.
	Well No.3	1993	104	58	D710002.006	300	8			Subm	Elec	5	45	235		Well to system
City of Pittsburg Interroom	Connection															Emergency connection with City of Pittsburg
	Booster A	1994	393							VT	Elec	40	675	115		Boosts from Evora reservoir to Skyline reservoir.
Evora	Booster B	1994	393							VT	Elec	40	675	115		Boosts from Evora reservoir to Skyline reservoir.
	Reservoir 1	1985	393.5													Float on the Evora Resv Zone
	Reservoir 2	1990	393.5													Float on the Evora Resv Zone
	Well No. 1	1993	105	136	02N01W15G01	250	10	150?		DWT	Elec	30	310	234		Well to Hill Street Resv
Hill St. WTP	Treatment Plant			1,424												
	Booster A	1987	107							VT	Elec	75	1,300	180		Pumps from Sed Basin through Filters to Hill St Resvs
	Booster B	1987	107							VT	Elec	75	1,300	180		Pumps from Sed Basin through Filters to Hill St Resvs
	Booster C	1987	107							VT	Elec	75	800	200		Pumps from Sed Basin through Filters to Hill St Resvs
Hill Street Resvs	Booster D	1990	107							VT	Elec	50	1,200	120		Pumps from Sed Basin through Filters to Hill St Resvs
	Well No. 2	1995	165	61	02N01W15B01	500	6	375		Subm	Elec	15	88	415		Well to Hill Street Resv
	Reservoir 1	pre-1964	187													Floats on Hill Street Zone
	Reservoir 2	pre-1964	181.3													Floats on Hill Street Zone
Madison Marcia	Reservoir 3	1989	171													Floats on Hill Street Zone
	Reservoir		239													Floats on Madison Zone.
Mota	Booster A	1988	137							E.S.	Elec	2	40	85		Boosts water from Hill St Zone to Marcia Zone
	Booster A	1984	133							VT	Elec	20	250	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
	Booster B	1984	133							VT	Elec	20	250	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
	Booster C	1990	133							VT	Elec	30	300	226		Boosts water from Hill St. Zone to Evora Reservoir. Inactive
Pacifica	Booster A	2000	62							VT	Elec	50	650	220		Boosts water from Hill St. Zone to Evora Reservoir.
	Booster B	2006	62							VT	Elec	50	650	220		Boosts water from Hill St. Zone to Evora Reservoir.
Port Chicago	CCWD Connection			1147												Interconnection w/ CCWD
	Booster A	1999								VT	Elec	15	700	57		Pump from CCWD to Hill St Zone
Skyline	Booster B	1999								VT	Elec	15	700	57		
	Reservoir	1984	495													Floats on Skyline Zone.

**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	-	-	-	-	-	-	-	-
12	Ductile iron (cement lined)	-	-	-	-	-	266	-	58
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	10,014	-	43,648
19	Welded Steel	-	-	-	-	-	-	-	318
20	Polyvinylchloride	-	-	-	-	-	2,203	-	1,434
21	Other - Plastic	-	-	-	-	-	-	-	-
22	Totals	-	-	-	-	-	12,503	-	45,259

**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	315	-	-	-	-	-	-	-	115
24	Ductile iron (cement lined)	6,413	614	4,475	-	3,355	-	-	-	15,201
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	39,018	8,893	-	-	-	-	-	-	102,273
31	Welded Steel	350	391	-	-	83	-	-	-	942
32	Polyvinylchloride	26,254	3,294	17,845	-	593	-	-	-	51,622
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	-	-
34	Totals	73,049	12,992	22,319	-	4,031	-	-	-	170,153

**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)	4,746	4,666	-	-
Industrial	7	7	-	-
Public authorities	16	16	-	-
Irrigation	45	46	-	-
Other (specify)	-	-	-	-
Subtotal	4,814	4,735	-	-
Private fire connections	-	-	30	30
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>4,814</b>	<b>4,735</b>	<b>30</b>	<b>30</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	4,939	4,960
3/4 - in	-	-
1 - in	68	60
1 1/2 - in	13	12
2 - in	114	92
3 - in	29	39
4 - in	4	2
6 - in	8	2
8 - in	3	1
Other	9	8
<b>Total</b>	<b>5,187</b>	<b>5,176</b>

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed</b>	
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>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	50,991	51,537	52,702	61,323	74,525	81,149	86,360
Industrial	13,374	16,500	16,011	16,900	17,064	13,223	12,448	105,520
Public authorities	382	399	464	1,609	3,861	4,373	5,569	16,657
Irrigation	721	440	1,196	2,832	6,304	6,883	7,921	26,297
Other (specify)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>65,468</b>	<b>68,876</b>	<b>70,373</b>	<b>82,664</b>	<b>101,754</b>	<b>105,628</b>	<b>112,298</b>	<b>607,061</b>

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	83,418	81,018	70,486	61,501	46,824	343,247	801,834
Industrial	12,663	13,614	12,215	8,734	9,553	56,779	162,299	199,866
Public authorities	4,543	4,615	2,734	1,457	519	13,868	30,525	26,407
Irrigation	7,513	8,061	6,829	4,941	2,009	29,353	55,650	48,005
Other (specify)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>108,137</b>	<b>107,308</b>	<b>92,264</b>	<b>76,633</b>	<b>58,905</b>	<b>443,247</b>	<b>1,050,308</b>	<b>1,115,733</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 19,251

### 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>1,183</u>
100.3	Construction work in progress .....	\$	<u>510,922</u>
241	Advances for construction .....	\$	<u>3,141,969</u>
265	Contributions in aid of construction .....	\$	<u>2,083,229</u>


### SIGNATURE

District Management

Name of District Manager: Paul T. Schubert Telephone: (925) 458-2090

Address: 53-B Manor Drive, Baypoint, CA 94565

This report sets forth book or allocated figures and other data pertaining to the Baypoint 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

**INDEX**

	<i>PAGE</i>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	5-6
Materials and supplies on hand	18
Meters and services on pipe system	16
Operating expenses	8-12
Operating revenues	7
Population served	17
Rate Base	3-4
Service connections, active	16
Signature	18
Source of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	1-2