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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Claremont Location: Claremont, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(FILE TWO COPIES IF THREE RECEIVED)

SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	0	0	0	0	0
3	302	Franchises and consents (Schedule A-1b)	3,016	0	0	0	3,016
4	303	Other intangible plant	8,610,165	363,812	0	0	8,973,977
5		Total intangible plant	8,613,181	363,812	0	0	8,976,993
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	818,756	0	0	0	818,756
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	0	0	0	0	0
12	312	Collecting and impounding reservoirs	0	0	0	0	0
13	313	Lake, river and other intakes	0	0	0	0	0
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	783,395	0	0	0	783,395
16	316	Supply mains	300,123	0	0	0	300,123
17	317	Other source of supply plant	0	0	0	0	0
18		Total source of supply plant	1,083,518	0	0	0	1,083,518
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	1,141,599	139,886	0	0	1,281,485
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	6,275,921	601,596	(9,245)	137	6,868,409
25	325	Other pumping plant	703,812	0	0	0	703,812
26		Total pumping plant	8,121,332	741,482	(9,245)	137	8,853,705
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	193,140	0	0	0	193,140
30	332	Water treatment equipment	848,451	0	0	0	848,451
31		Total water treatment plant	1,041,592	0	0	0	1,041,592

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	3,442,988	1,260,968	0	0	4,703,956
4	343	Transmission and distribution mains	18,774,639	1,130,174	(28,920)	(137)	19,875,757
5	344	Fire mains	0	0	0	0	0
6	345	Services	7,124,665	620,701	(38,408)	0	7,706,959
7	346	Meters	3,132,831	239,613	(77,205)	0	3,295,239
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	2,165,858	243,936	(1,095)	0	2,408,700
10	349	Other transmission and distribution plant	91,819	0	0	0	91,819
11		Total transmission and distribution plant	34,732,799	3,495,394	(145,628)	(137)	38,082,429
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	100,483	0	0	0	100,483
15	372	Office furniture and equipment	126,331	13,370	0	0	139,701
16	373	Transportation equipment	134,274	34,136	0	0	168,409
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	11,524	324	0	0	11,847
20	377	Power operated equipment	248,668	0	0	0	248,668
21	378	Tools, shop and garage equipment	98,028	0	0	0	98,028
22	379	Other general plant	0	0	0	0	0
23		Total general plant	719,307	47,829	0	0	767,136
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	1,960	0	0	0	1,960
27	391	Utility plant purchased	1,616,171	0	0	0	1,616,171
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	1,618,131	0	0	0	1,618,131
30		Total utility plant in service	56,748,616	4,648,516	(154,872)	0	61,242,260

**SCHEDULE A-1d
DISTRICT RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		DISTRICT RATE BASE			
2					
3		Utility Plant			
4		Plant in Service		61,242,260	56,748,616
5		Construction Work in Progress		1,588,769	2,438,795
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		62,831,029	59,187,411
8					
9		Less Accumulated Depreciation			
10		Plant in Service		20,316,318	18,761,252
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		20,316,318	18,761,252
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,208,192	3,056,242
16		Deferred Investment Tax Credit		97,890	101,814
17		Other Reserves		63,904	45,075
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		3,369,986	3,203,131
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		3,083,386	2,960,919
22		Advances for Construction		5,025,172	5,312,857
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		8,108,558	8,273,776
25					
26		Add Materials and Supplies		26,158	28,208
27					
28		Add Working Cash (From Schedule A-1d(2))		339,200	339,200
29		Add General Office, Rgions, District office, CSA allocation		1,304,155	1,193,233
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29		32,705,681	30,509,894
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SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$			
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$			
12		9. $1/12 \times \text{Line 2}$			
13		10. Operational Cash Requirement (7 + 8 - 9)	*See attached schedule*		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
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HBW
12-Feb-07SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - CLAREMONTDEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES,
TAXES AND ACCRUING DEPRECIATION

CPUC WJDF ACCOUNT	(a) DESCRIPTION	(b) 2006 PROPOSED (\$000's)	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	3,298.0	58.0	191,284.2
72600	POWER FOR PUMPING	1,036.0	35.0	36,260.6
73500	PUMP TAXES	255.7	14.0	3,579.4
74400	CHEMICALS	132.5	43.0	5,699.6
77300	COMMON CUSTOMER ACCOUNT	135.6	0.0	0.0
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	23.8	0.0	0.0
78000	OPERATION LABOR	390.1	12.5	4,876.3
78100	OTHER OPERATION EXPENSES	168.9	25.0	4,221.6
78700	MAINTENANCE LABOR	195.3	12.5	2,441.3
78800	OTHER MAINTENANCE EXPENSES	396.9	26.0	10,319.4
79200	OFFICE SUPPLIES AND EXPENSE	16.2	20.0	324.1
79300	PROPERTY INSURANCE	12.1	(168.0)	(2,029.8)
79400	INJURIES AND DAMAGES	97.6	(149.0)	(14,549.1)
79500	PENSIONS AND BENEFITS	421.7	23.0	9,699.9
79600	BUSINESS MEALS	0.0	17.0	0.0
79700	REGULATORY COMMISSION	32.3	18.0	581.7
79800	OUTSIDE SERVICES	120.0	23.0	2,760.0
79900	MISCELLANEOUS	1.1	14.0	15.4
79910	ALLOCATED GENERAL OFFICE	1,196.2	13.7	16,427.8
80500	OTHER MAINTENANCE - GENERAL PLANT	1.7	33.0	57.6
81100	RENT	15.5	3.0	46.6
81500	A&G LABOR	56.2	12.5	702.5
50300	DEPRECIATION AND AMORTIZATION	1,440.4	0.0	0.0
50710	PROPERTY TAXES	224.9	40.0	8,996.4
50720	PAYROLL TAXES	51.8	4.0	207.0
50730	LOCAL TAXES	115.7	263.0	30,437.5
	STATE INCOME TAX	153.3	96.0	14,714.3
	FEDERAL INCOME TAX	545.8	106.0	57,851.6
	TOTAL OPERATING EXPENSES	10,535.5		384,925.7
	CPUC FEE (1.4% OF REVENUE)	170.7	90.0	15,365.5
	TOTAL	10,706.2		400,291.2
				36.54
	AVERAGE LAG ----->			

AVERAGE AMOUNT of CASH REQUIRED as a RESULT of
PAYING EXPENSES, TAXES and ACCRUING DEPRECIATION
IN ADVANCE of COLLECTING REVENUES
(Dollars In Thousands)

(1)	Average Lag in Collection of Revenues	48.10 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	36.54 days
(3)	Excess of Collection Lag over Payment Lag	11.56 days
(4)	Total of Expenses, Taxes and Depreciation	\$10,706.2
(5)	Daily Total of Expenses, Taxes and Depreciation	\$29.3
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	\$339.2

Schedule incorporates 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	15,141,635	3,619,619		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,273,996	398,448		
4	(b) Charged to Account 265	69,966	-		
5	(c) Charged to Clearing Accounts	6,902	-		
6	(d) Salvage recovered	843	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	1,351,707	398,448	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	154,872	-		
11	(b) Cost of removal	40,216	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	195,089	-	-	-
14	Balance in reserve at end of year	16,298,253	4,018,067	-	-
15	State method of determining depreciation charges.		Composite Rate		
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ NOT AVAILABLE BY DISTRICT				
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements	0	0	0	0	0
3	312	Collecting and impounding reservoirs	0	0	0	0	0
4	313	Lake, river and other intakes	0	0	0	0	0
5	314	Springs and tunnels	0	0	0	0	0
6	315	Wells	(254,413)	(26,322)	0	0	(280,735)
7	316	Supply mains	(39,605)	(5,852)	0	0	(45,457)
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	(294,018)	(32,175)	0	0	(326,193)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(1,855,451)	(11,530)	0	0	(1,866,981)
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	(2,154,384)	(242,250)	9,245	0	(2,387,390)
16	325	Other pumping plant	(140,926)	(19,988)	0	0	(160,914)
17		Total pumping plant	(4,150,761)	(273,769)	9,245	0	(4,415,285)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(72,247)	(5,466)	0	0	(77,713)
21	332	Water treatment equipment	(306,255)	(37,502)	0	0	(343,757)
22		Total water treatment plant	(378,502)	(42,967)	0	0	(421,469)
23							

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	0	0	0	0	0
3	342	Reservoirs and tanks	(821,635)	(93,649)	0	0	(915,284)
4	343	Transmission and distribution mains	(4,541,365)	(403,655)	28,920	12,514	(4,903,586)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(2,081,390)	(218,727)	38,408	20,934	(2,240,776)
7	346	Meters	(721,588)	(150,689)	77,205	401	(794,671)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(696,360)	(39,419)	1,095	5,524	(729,159)
10	349	Other transmission and distribution plant	(48,983)	(2,920)	0	0	(51,903)
11		Total trans. and distribution plant	(8,911,321)	(909,059)	145,628	39,373	(9,635,379)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(41,270)	(2,321)	0	0	(43,591)
15	372	Office furniture and equipment	(71,279)	(8,805)	0	0	(80,084)
16	373	Transportation equipment	(127,373)	(6,902)	0	0	(134,275)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	(11,525)	(1)	0	0	(11,526)
20	377	Power operated equipment	(106,843)	(12,185)	0	0	(119,028)
21	378	Tools, shop and garage equipment	(52,488)	(4,078)	0	0	(56,566)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	(1,436)	(97)	0	0	(1,533)
24	391	Water plant purchased	(994,819)	(58,505)	0	0	(1,053,324)
25		Total general plant	(1,407,033)	(92,894)	0	0	(1,499,927)
26		TOTAL	(15,141,635)	(1,350,864)	154,872	39,373	(16,298,253)

SCHEDULE B-1
Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	13,629,072	13,353,150	275,922
4		601.2 Industrial sales	102,764	106,560	(3,796)
5		601.3 Sales to public authorities	702,754	636,796	65,958
6		Sub-total	14,434,590	14,096,505	338,085
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	122	(122)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	122	(122)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	122,682	98,170	24,511
14		603.2 Unmetered sales	-	-	-
15		Sub-total	122,682	98,170	24,511
16	604	Private fire protection service	84,726	67,021	17,704
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	21	-	21
19	607	Sales to governmental agencies by contracts	1,127	-	1,127
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	116,022	101,490	14,532
22		Sub-total	201,896	168,511	32,237
23		Total water service revenues	14,759,168	14,363,309	395,859
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	7,788	6,655	1,133
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	69,053	40,255	28,798
29		Total other water revenues	76,841	46,910	29,931
30	501	Total operating revenues	14,836,008	14,410,219	425,789

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		(140,930)	(339,614)	198,683
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		2,549	13,039	(10,490)
6	703	Miscellaneous expenses	A			55	303	(249)
7	704	Purchased water	A	B	C	3,443,005	2,862,718	580,288
8		Maintenance						-
9	706	Maintenance supervision and engineering	A	B		0	0	-
10	706	Maintenance of structures and facilities			C		0	-
11	707	Maintenance of structures and improvements	A	B		0	0	-
12	708	Maintenance of collect and impound reservoirs	A			66,185	64,281	1,903
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			4,302	149,392	(145,090)
17	712	Maintenance of supply mains	A			100	1,317	(1,216)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				3,375,266	2,751,436	623,830

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B		5,412	4,238	1,173
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		108,872	99,107	9,765
9	725	Miscellaneous expenses	A			10,891	6,385	4,506
10	726	Fuel or power purchased for pumping	A	B	C	955,848	1,008,934	(53,086)
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		2,018	1,537	480
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		57,441	33,628	23,812
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		301,251	120,323	180,929
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				1,441,732	1,274,151	167,580
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		1,054	1,259	(204)
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			88,236	116,393	(28,157)
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		65,277	125,873	(60,595)
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		356	997	(641)
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		0	0	-
30	748	Maintenance of water treatment equipment	A	B		7,268	18,255	(10,987)
31		Total water treatment expenses				162,192	262,777	(100,585)

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B	22,331	17,229	5,101	
4	751	Operation supervision, labor and expenses				0	-	
5	752	Storage facilities expenses	A		144	596	(452)	
6	752	Operation labor and expenses		B		0	-	
7	753	Transmission and distribution lines expenses	A		19,524	16,819	2,705	
8	754	Meter expenses	A		31,771	29,066	2,705	
9	755	Customer installations expenses	A		59,369	56,867	2,502	
10	756	Miscellaneous expenses	A		74,476	52,828	21,649	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	15,512	14,626	886	
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	619	8,604	(7,984)	
16	761	Maintenance of trans. and distribution mains	A		164,810	246,804	(81,994)	
17	761	Maintenance of mains		B		0	-	
18	762	Maintenance of fire mains	A		0	0	-	
19	763	Maintenance of services	A		107,995	85,900	22,095	
20	763	Maintenance of other trans. and distribution plant		B		0	-	
21	764	Maintenance of meters	A		44,954	45,386	(432)	
22	765	Maintenance of hydrants	A		18,390	12,564	5,825	
23	766	Maintenance of miscellaneous plant	A		0	0	-	
24		Total transmission and distribution expenses			559,895	587,288	(27,393)	

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
	790	Transferred Customer Expenses				188,792	155,634	33,158
3	771	Supervision	A	B		54,759	44,451	10,308
4	771	Superv., meter read., other customer acct expenses			C		0	-
5	772	Meter reading expenses	A	B		98,925	97,767	1,158
6	773	Customer records and collection expenses	A			20,986	22,136	(1,149)
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	38,730	12,600	26,130
10		Total customer account expenses				402,192	332,587	69,604
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B		0	0	-
14	781	Sales expenses			C		0	-
15	782	Demonstrating and selling expenses	A			0	2,396	(2,396)
16	783	Advertising expenses	A			3,946	2,705	1,241
17	784	Miscellaneous sales expenses	A			0	0	-
18	785	Merchandising, jobbing and contract work	A			(1,512)	(7,103)	5,591
19		Total sales expenses				2,434	(2,001)	4,436

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		VII. ADMIN. AND GENERAL EXPENSES						
2		Operation						
	790	Allocation of A&G Expenses				1,878,380	1,602,718	275,662
3	791	Administrative and general salaries	A	B	C	48,049	37,571	10,478
4	792	Office supplies and other expenses	A	B	C	45,468	38,398	7,070
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			85,829	89,573	(3,744)
8	795	Employees' pensions and benefits	A	B	C	225,282	221,461	3,821
9	796	Franchise requirements	A	B	C	18,599	20,834	(2,235)
10	797	Regulatory commission expenses	A	B	C	33,462	33,684	(223)
11	798	Outside services employed	A			20,094	44,367	(24,273)
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			1,693	689	1,004
15		Maintenance					0	-
16	805	Maintenance of general plant	A	B	C	14,607	8,847	5,760
17		Total administrative and general expenses				2,371,462	2,098,142	273,320
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	19,627	16,271	3,356
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				19,627	16,271	3,356
23		Total operating expenses				8,334,799	7,320,651	1,014,148

**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	256,068	256,068			
2	State corporation franchise tax	303,166	303,166			
3	State unemployment insurance tax	1,956	1,956			
4	Other state and local taxes	16,585	16,585			
5	Federal unemployment insurance tax	579	579			
6	Federal insurance contributions act	48,538	48,538			
7	Other federal taxes	-				
8	Federal income tax	686,029	686,029			
9	Pump Taxes	278,337	278,337			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,591,258	1,591,258			

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS				Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				³ Depth in Water	
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) ²		"REFER TO COMPANY SCHEDULE D-1"		
31									
32									

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

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

³ Average depth to water surface below ground surface.

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

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

Plant Facility Index

Region: III
 District: Foothill
 CSA: Claremont
 System: Claremont

Plant	Major Facility	Year Built	Base Elev. (AF)	Prod (AF)	Wells			Pumps			Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Flow (gpm)	Design Head (ft)	
Alamosa	Well 2	1913	1636	80		470	14	380	Subm.	Elec.	50	350	400	Well to Pomello Forebay
Berkeley	Well 2	1927	1190	968		154	14	130	Subm.	Elec.	75	500	425	Well to System
Boulder	Well 1			0				300		Elec.	40	150		Out of Service
Campbell	Well 1	1925	1325	0		526	16	404	Subm.	Elec.	60	500	370	Well to Mountain Resv Out of Service
Camp Baldy	Reservoir	2004	1870											Floats on Camp Baldy Zone
Claremont	Reservoir	1963	1640											Floats on Claremont Reservoir Zone
	Booster A	1964	1640						V.T.	Elec.	50	500	320	Booster A, B & C pump to Claremont Booster Zone. Backup Generator
	Booster B	1966	1640						V.T.	Elec.	60	600	320	
	Booster C	1997	1640						V.T.	Elec.	50	400	375	
College	Well 1		1573	789		539	24	425	DWT	Elec.	150	400	550	Well to Indian Hill Zone Owned by Pomona College
College	Well 2	1988	1233	1929		830	16		DWT	Elec.	350	1750	634	Well to Main Zone. VFD Owned by Pomona College
Del Monte	Well 1	1925	1145	474		450	18	344	DWT	Elec.	50	300	425	Wells 1 & 4 pump through GAC Filter to Del Monte Resv. Well 2 to Del Monte Resv
	Well 2	1928	1151	591		644	16	290	DWT	Elec.	60	360	446	
	Well 4	1991	1147	0		775	16	342	DWT	Elec.	125	700	420	
	East Reservoir	1992	1149											
	Backwash Tank	1959	1147											
	Booster A	1949	1147											
	Booster B	1959	1147											
	Booster C	1960	1147											
	GAC Filters													
Del Monte # 3	Well 3	1925	1147	88		372	18	350	DWT	Elec.	50	350	311	To Del Monte Resv
Dreher	Well 1	1913	1172	0		364	16	320	DWT	Elec.	50	260	502	Out of Service
Fairoaks	Well 1	1930	1295	0		800	18	540	DWT	Elec.	125	650	550	Well to Forebay
	Forebay	1931	1295											
	Booster A	1931	1295						H.S.C	Elec.	30	450	150	Booster A & B pump from forebay to system
	Booster B	1931	1295						E.S.	Elec.	30	450	160	
Fergus Falls	Booster A	2006	2086						H.S.C	Elec.	5	150	70	Pump through hydro tank to Fergus Falls Booster Zone
	Booster B	2006	2086						H.S.C	Elec.	5	150	70	
	Pressure Tank	2006	2086											
Harrison	Well 2	1998	1170	284		495	16	150	Subm.	Elec.	30	230	390	Well to Main Gradient
Indian Hill North	Well 3	1947	1418	268		645	16	480	DWT	Elec.	100	850	205	Well to Indian Hill Resv Blends with TVMWD
	Reservoir	1965	1418											
	Booster C	1965	1418						H.S.C.	Elec.	75	750	290	All Boosters pump to Indian Hill Zone
	Booster D	1970	1418						H.S.C.	Elec.	125	1250	300	
	Booster E	1977	1418						H.S.C.	Elec.	125	1000	290	

Plant Facility Index

Region: III
District: Foothill
CSA: Claremont
System: Claremont

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
Indian Hill South	MWD Connection		1394	2654							5000				PRV's to Main Zone & Co-op East Zone, and Indian Hill Resv	
La Verne Intercon	Interconnection														Emergency connection with City of La Verne	
Lower O'Neil	Reservoir		1920									0.100	Elev Resv	Concrete	Floats on Lower O'Neil Zone, Out of Service	
Marganita	Well 1 Connection	1928	1055	561		742	20	590	DWT	Elec.	150	550	652		Well to Marganita Resv	
	Reservoir	1955	1055						V.T.	Elec.	75	840	316		Emergency connection with MVWD	
	Booster A	1955	1055						V.T.	Elec.	75	840	316		All Boosters pump to Lower Zone	
	Booster B	1956	1055						V.T.	Elec.	100	750	348			
	Booster C	1962	1055						V.T.	Elec.	75	600	350			
	Booster D	1975	1055						V.T.	Elec.	60	350	475			
Marboro Mills	Well 2	1930	1545	359		776	16	350	DWT	Elec.	25	500	140		Well to Indian Hill Zone	
	Well 1	1916	1436	95		309	18	180	DWT	Elec.	25	500	140		Well to Mills Reservoir	
	Reservoir		1436												Resv out of service	
	Booster A	1962	1436						V.T.	Elec.	25	550	140		All boosters pump to Co-op East Zone	
	Booster B	1964	1436						V.T.	Elec.	25	600	140			
	Booster C	1967	1436						V.T.	Elec.	30	600	140			
	Booster D	1978	1436						V.T.	Elec.	20	450	140			
Mills Interconn.	MWD Connection		1467	1126											PRV to Co-op East Zone	
Miramar 3	Well 3	1911	1624	488		734	18	470	DWT	Elec.	100	600	421		Pumps to Pomello Resv	
Miramar 5	Well 5	1934	1588	455		666	16	400	DWT	Elec.	50	250	550		Pumps to Pomello Resv	
Mountain	Reservoir		1368											1.500	Ground	W. Steel
	Booster A	1960	1368						V.S.C.	Elec.	30	550	150		Booster A & C pump to Co-op West Zone	
	Booster C	1962	1368						V.T.	Elec.	50	1000	170		Booster D & E pump to Claraboya Reservoir	
	Booster D	1962	1368						V.T.	Elec.	25	250	325		Claraboya Reservoir	
	Booster E	1966	1368						V.T.	Elec.	50	500	315		Backup Generator	
Mountain Interconn.	MWD Connection		1347	1073											PRV to Main Zone	
Mountain View	Well 1	1924	1485	0		380		300	DWT	Elec.	75	500	417		Well to Indian Hill Zone. Owned by WECWC	
Padua Resv	Reservoir		1780											0.350	Elev Resv	W. Steel
Palmer Canyon	Booster A	2004	1860						V.T.	Elec.	50	400	325		Boosters pump to Upper O'Neil Zone	
	Booster B	2004	1860						V.T.	Elec.	50	400	325		Backup Generator	
	Booster C	2004	1860						V.T.	Elec.	50	400	325			
Pomello	Well 1	1912	1670	226		346	18	310	DWT	Elec.	30	275	284		Well 1 & 4 pump to Pomello Reservoirs	
	Well 4	1930	1654	0		480	16	320	DWT	Elec.	25	200	290		Float on Indian Hill Zone	
	Reservoir	1992	1659												Float on Indian Hill Zone	
	North Forebay		1663												Float on Indian Hill Zone	
	South Forebay		1657												Float on Indian Hill Zone	
	Booster A		1662						V.T.	Elec.	40	650	190		Pumps to Claremont Heights Zone	

Plant Facility Index

Region: III
District: Foothill
CSA: Claremont
System: Claremont

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)
	Booster B	1987	1662						V.T.	Elec.	25	600	125		Pumps to Claremont Heights Zone
	Booster E	1987	1662						V.T.	Elec.	50	600	215		Pumps to Camp Baldy Zone
	Booster F	1987	1662						V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone
	Booster G	2000	1662						V.T.	Elec.	100	1000	285		Pumps to Camp Baldy Zone
Pomeroy	Well 1	1921	1374	0	440	16	250	DWT	Elec.	30	350	240			Out of Service
Three Valleys	MWD Connection		1690	688					V.T.	Elec.	25	600	115		Pumps to Pomello Resv
	Booster A	1991	1690						V.T.	Elec.	25	600	115		Pumps to Pomello Resv
	Booster B	1991	1690						V.T.	Elec.	25	600	111		Pumps to Pomello Resv
Upper O'Neil	Reservoir	1991	2160										0.750	Elev Resv W. Steel	Floats on Upper O'Neil 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						30,908		64,321
12	Ductile iron (cement lined)						79		5,306
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel								
17	Screw or Welded Casing								
18	Cement - Asbestos						18,958		140,742
19	Welded Steel						22,432		40,647
20	Polyvinylchloride						1,365		9,315
21	Other - Plastic								
22	Totals						79,821		250,230

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	33,256	12,481	3,633						140,657
24	Ductile iron (cement lined)	58,730	1,104	32,114		2,036				99,370
25	Concrete									
26	Copper									
27	Riveted Steel									
28	Standard Steel									
29	Screw or Welded Casing									
30	Cement - Asbestos	172,899	21,851	33,159	5,238					392,648
31	Welded Steel	44,648	5,807	15,578	77	971		69		130,128
32	Polyvinylchloride	29,260	5,294	12,321						57,581
33	Other - Plastic									
33a	Unclassified									
34	Totals	338,599	48,538	96,805	5,315	3,006		69		820,384

**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)	10,579	10,588	-	-
Industrial	11	11	-	-
Public authorities	211	201	-	-
Irrigation	37	52	-	-
Other (specify)	35	33	-	-
Contract	-	3	-	-
Subtotal	10,873	10,888	-	-
Private fire connections	-	-	138	150
Public fire hydrants	-	-	-	-
Total	10,873	10,888	138	150

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

Size	Meters	Services
5/8 x 3/4 - in	3,487	3,651
3/4 - in	685	737
1 - in	5,940	5,994
1 1/2 - in	141	141
2 - in	503	495
3 - in	177	192
4 - in	33	26
6 - in	22	10
8 - in	11	7
Other	-	-
Total	10,999	11,253

**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)¹

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	268,677	193,788	232,102	252,550	416,045	408,429	524,326
Industrial	3,880	1,120	3,966	568	4,381	1,405	7,847	23,167
Public authorities	2,816	4,356	8,622	22,039	29,163	42,634	43,458	153,088
Irrigation	1,483	1,666	1,406	3,887	3,899	7,355	5,999	25,695
Other (specify)	5,458	5,880	7,243	-	20,489	227	20,923	60,220
Contract	-	-	-	-	11	15	22	48
Total	282,314	206,810	253,339	279,044	473,988	460,065	602,575	2,558,135

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	497,637	578,888	469,572	466,391	313,822	2,326,310	4,622,227
Industrial	934	9,047	869	7,517	556	18,923	42,090	49,490
Public authorities	53,696	46,649	37,996	24,839	8,410	171,590	324,678	331,237
Irrigation	9,562	5,845	8,658	5,785	7,861	37,711	63,406	66,605
Other (specify)	15,044	13,606	13,694	10,513	6,555	59,412	119,632	122,691
Contract	34	38	20	10	10	112	160	-
Total	576,907	654,073	530,809	515,055	337,214	2,614,058	5,172,193	5,516,540

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

Total acres irrigated _____

Total population served 44,594

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	\$	26,158
100.3	Construction work in progress	\$	1,588,769
241	Advances for construction	\$	5,025,172
265	Contributions in aid of construction	\$	3,083,386

SIGNATURE

District Management

Name of District Manager: Alice Shiozawa Telephone: (909) 624-4618

Address: 689 West Foothill Blvd, Suite D, Claremont, CA 91711

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