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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Dimas Location: San Dimas, 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	12,031	0	0	0	12,031
3	302	Franchises and consents (Schedule A-1b)	0	0	0	0	0
4	303	Other intangible plant	722,627	405,829	0	0	1,128,456
5		Total intangible plant	734,657	405,829	0	0	1,140,486
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	335,390	0	0	0	335,390
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	37,673	0	0	0	37,673
12	312	Collecting and impounding reservoirs	57,409	0	0	0	57,409
13	313	Lake, river and other intakes	6,159	0	0	0	6,159
14	314	Springs and tunnels	0	0	0	0	0
15	315	Wells	625,237	0	0	0	625,237
16	316	Supply mains	597,958	0	0	0	597,958
17	317	Other source of supply plant	23,474	0	0	0	23,474
18		Total source of supply plant	1,347,909	0	0	0	1,347,909
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	784,359	164,523	0	0	948,882
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	4,357,784	359,283	(19,755)	0	4,697,312
25	325	Other pumping plant	873,472	0	0	0	873,472
26		Total pumping plant	6,015,615	523,806	(19,755)	0	6,519,667
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	67,698	0	0	0	67,698
30	332	Water treatment equipment	3,899,220	0	0	0	3,899,220
31		Total water treatment plant	3,966,918	0	0	0	3,966,918

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	53,051	0	0	0	53,051
3	342	Reservoirs and tanks	3,706,678	0	0	0	3,706,678
4	343	Transmission and distribution mains	22,905,154	982,255	(23,084)	0	23,864,325
5	344	Fire mains	0	0	0	0	0
6	345	Services	9,235,759	469,034	(17,611)	0	9,687,182
7	346	Meters	3,527,533	80,241	(40,607)	0	3,567,167
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	3,170,673	95,547	(2,722)	0	3,263,499
10	349	Other transmission and distribution plant	104,901	0	0	0	104,901
11		Total transmission and distribution plant	42,703,749	1,627,078	(84,024)	0	44,246,803
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	287,115	633	(9,210)	0	278,537
15	372	Office furniture and equipment	280,255	30,649	0	0	310,903
16	373	Transportation equipment	441,060	322	(26,075)	0	415,306
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	1,519	0	0	0	1,519
19	376	Communication equipment	36,124	0	0	0	36,124
20	377	Power operated equipment	301,036	0	0	0	301,036
21	378	Tools, shop and garage equipment	110,732	5,583	0	0	116,314
22	379	Other general plant	0	0	0	0	0
23		Total general plant	1,457,840	37,186	(35,285)	0	1,459,740
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	35,276	0	0	0	35,276
27	391	Utility plant purchased	175,044	0	0	0	175,044
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	210,321	0	0	0	210,321
30		Total utility plant in service	56,772,398	2,593,899	(139,064)	0	59,227,233

**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		59,227,233	56,772,398
5		Construction Work in Progress		459,572	1,019,638
6		General Office Prorate			
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		59,686,805	57,792,036
8					
9		Less Accumulated Depreciation			
10		Plant in Service		21,289,652	19,882,943
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		21,289,652	19,882,943
13					
14		Less Other Reserves			
15		Deferred Income Taxes		3,960,886	3,778,544
16		Deferred Investment Tax Credit		278,674	288,178
17		Other Reserves		26,680	27,220
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		4,266,240	4,093,942
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,461,306	2,464,002
22		Advances for Construction		4,116,710	4,356,643
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		6,578,016	6,820,645
25					
26		Add Materials and Supplies		39,410	35,613
27					
28		Add Working Cash (From Schedule A-1d(2))		(258,600)	(258,600)
29		Add General Office, Rglons, District office, CSA allocation		1,564,682	1,442,118
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29		28,898,390	28,213,637
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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-07

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - SAN DIMAS

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

	(a)	(b)	(c)	(d)
CPUC WUDF	ACCOUNT DESCRIPTION	2006 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	5,394.6	55.5	299,399.7
2	72600 POWER FOR PUMPING	534.9	38.3	20,485.2
3	73500 PUMP TAXES	77.5	5.0	387.4
4	74400 CHEMICALS	728.7	18.0	13,080.2
5	77300 COMMON CUSTOMER ACCOUNT	165.7	0.0	0.0
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	29.3	0.0	0.0
8	78000 OPERATION LABOR	454.7	12.5	5,683.8
9	78100 ALL OTHER OPERATION EXPENSES	153.7	28.0	3,995.1
10	78700 MAINTENANCE LABOR	208.6	12.5	2,607.4
11	78800 ALL OTHER MAINTENANCE EXPENSES	267.0	34.8	9,291.6
12	79200 OFFICE SUPPLIES AND EXPENSE	44.7	19.0	849.3
13	79300 PROPERTY INSURANCE	14.8	(168.0)	(2,479.9)
14	79400 INJURIES AND DAMAGES	119.3	(149.0)	(17,775.3)
15	79500 PENSIONS AND BENEFITS	515.3	23.0	11,851.0
16	79600 BUSINESS MEALS	0.0	9.0	0.0
17	79700 REGULATORY COMMISSION	38.0	18.0	683.9
18	79800 OUTSIDE SERVICES	6.9	28.0	193.2
19	79900 MISCELLANEOUS	2.1	17.0	36.3
20	79910 ALLOCATED GENERAL OFFICE	1,461.5	13.7	20,070.6
21	80500 ALL OTHER MAINT. GENERAL PLANT	9.0	28.0	251.2
22	81100 RENT	0.0	0.0	0.0
23	81500 A&G LABOR	61.1	12.5	764.2
24	50300 DEPRECIATION AND AMORTIZATION	1,286.6	0.0	0.0
25	50710 PROPERTY TAXES	551.9	40.0	22,075.3
26	50720 PAYROLL TAXES	58.4	4.0	233.7
27	50730 LOCAL TAXES	142.4	263.0	37,442.3
28	STATE INCOME TAX	176.5	96.0	16,943.1
29	FEDERAL INCOME TAX	686.9	106.0	72,813.9
30	TOTAL OPERATING EXPENSES	13,187.9		518,883.1
31	CPUC FEE (1.4% OF REVENUE)	210.0	90.0	18,901.7
32	TOTAL	13,397.9		537,784.8
33	AVERAGE LAG ----->			39.35

AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION
IN ADVANCE OF COLLECTING REVENUES
(\$ in Thousands)

34	(1) Avg. Lag in Collection of Revenues	32.30 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	39.35 days
36	(3) Excess of Collection Lag over Payment Lag	-7.05 days
37	(4) Total of Expenses, Taxes and Depreciation	\$13,397.9
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$36.7
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depr'n in Advance of Collecting Revenues	(\$258.6)

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	19,488,250	394,700		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,428,046	53,487		
4	(b) Charged to Account 265	50,169	-		
5	(c) Charged to Clearing Accounts	5,931	-		
6	(d) Salvage recovered	8,961	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	1,493,107	53,487	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	139,886	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	139,886	-	-	-
14	Balance in reserve at end of year	20,841,471	448,187	-	-
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	(33,441)	(252)	0	0	(33,693)
3	312	Collecting and impounding reservoirs	(46,333)	(643)	0	0	(46,976)
4	313	Lake, river and other intakes	(5,478)	(46)	0	0	(5,524)
5	314	Springs and tunnels	0	0	0	0	0
6	315	Wells	(351,247)	(15,944)	0	0	(367,191)
7	316	Supply mains	(176,276)	(11,840)	0	0	(188,116)
8	317	Other source of supply plant	(4,345)	(439)	0	0	(4,784)
9		Total source of supply plant	(617,120)	(29,163)	0	0	(646,283)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(291,357)	(16,707)	0	0	(308,064)
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	(1,795,591)	(164,289)	19,755	0	(1,940,125)
16	325	Other pumping plant	(261,699)	(22,798)	0	0	(284,497)
17		Total pumping plant	(2,348,647)	(203,793)	19,755	0	(2,532,685)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(27,620)	(1,780)	0	0	(29,400)
21	332	Water treatment equipment	(677,525)	(170,006)	0	0	(847,531)
22		Total water treatment plant	(705,145)	(171,786)	0	0	(876,931)
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	(50,186)	(308)	0	0	(50,494)
3	342	Reservoirs and tanks	(1,903,693)	(74,875)	0	0	(1,978,568)
4	343	Transmission and distribution mains	(7,612,601)	(462,684)	23,084	0	(8,052,201)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(3,187,085)	(274,302)	18,404	0	(3,442,983)
7	346	Meters	(1,143,532)	(159,092)	40,607	(7,503)	(1,269,519)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(965,247)	(57,389)	2,752	0	(1,019,884)
10	349	Other transmission and distribution plant	(44,774)	(2,916)	0	0	(47,690)
11		Total trans. and distribution plant	(14,907,118)	(1,031,566)	84,846	(7,503)	(15,861,340)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(152,248)	(4,565)	9,210	0	(147,603)
15	372	Office furniture and equipment	(228,756)	(11,294)	0	0	(240,050)
16	373	Transportation equipment	(213,820)	(4,190)	26,075	(1,459)	(193,393)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	(1,519)	0	0	0	(1,519)
19	376	Communication equipment	(33,832)	(1,741)	0	0	(35,574)
20	377	Power operated equipment	(101,728)	(15,323)	0	0	(117,050)
21	378	Tools, shop and garage equipment	(69,168)	(4,507)	0	0	(73,675)
22	379	Other general plant	0	0	0	0	0
23	390	Other tangible property	(35,209)	(39)	0	0	(35,248)
24	391	Water plant purchased	(73,940)	(6,179)	0	0	(80,119)
25		Total general plant	(910,220)	(47,838)	35,285	(1,459)	(924,231)
26		TOTAL	(19,488,250)	(1,484,146)	139,886	(8,961)	(20,841,471)

SCHEDULE B-1
Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	15,523,109	15,327,892	195,217
4		601.2 Industrial sales	480	447	33
5		601.3 Sales to public authorities	1,089,506	979,160	110,346
6		Sub-total	16,613,095	16,307,499	305,596
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	316,315	243,470	72,845
14		603.2 Unmetered sales	-	-	-
15		Sub-total	316,315	243,470	72,845
16	604	Private fire protection service	69,699	71,488	(1,789)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	91,461	79,259	12,202
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	27,238	58,697	(31,460)
22		Sub-total	188,397	209,445	(33,249)
23		Total water service revenues	17,117,808	16,760,414	357,394
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	29,978	20,715	9,263
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	163,451	(8,007)	171,458
29		Total other water revenues	193,429	12,708	180,720
30	501	Total operating revenues	17,311,236	16,773,122	538,114

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		(174,032)	(401,427)	227,394
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		832	1,241	(409)
6	703	Miscellaneous expenses	A			601,423	315,210	286,212
7	704	Purchased water	A	B	C	5,478,812	4,804,363	674,450
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			11,266	14,711	(3,445)
13	708	Maintenance of source of supply facilities		B			0	-
14	709	Maintenance of lake, river and other intakes	A			2,168	397	1,771
15	710	Maintenance of springs and tunnels	A			0	0	-
16	711	Maintenance of wells	A			5,447	4,192	1,255
17	712	Maintenance of supply mains	A			607	6,922	(6,316)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				5,926,522	4,745,609	1,180,913

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		5,995	4,366	1,629
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		90,881	105,097	(14,216)
9	725	Miscellaneous expenses	A			12,183	25,062	(12,879)
10	726	Fuel or power purchased for pumping	A	B	C	554,010	634,007	(79,997)
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		1,795	1,003	793
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		72,233	33,187	39,046
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		287,760	188,552	99,208
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				1,024,858	991,274	33,583
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		1,322	781	541
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			81,709	98,696	(16,987)
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		71,950	39,963	31,986
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		1,293	254	1,039
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		38,807	314,020	(275,212)
30	748	Maintenance of water treatment equipment	A	B		17,007	17,291	(284)
31		Total water treatment expenses				212,088	471,006	(258,917)

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		30,987	25,277	5,709
4	751	Operation supervision, labor and expenses			C		0	-
5	752	Storage facilities expenses	A			904	384	520
6	752	Operation labor and expenses		B			0	-
7	753	Transmission and distribution lines expenses	A			56,690	12,314	44,376
8	754	Meter expenses	A			26,361	25,070	1,292
9	755	Customer installations expenses	A			33,754	33,014	740
10	756	Miscellaneous expenses	A			63,683	104,248	(40,565)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		24,659	25,449	(790)
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		1,195	310	885
16	761	Maintenance of trans. and distribution mains	A			321,184	360,896	(39,712)
17	761	Maintenance of mains		B			0	-
18	762	Maintenance of fire mains	A			0	0	-
19	763	Maintenance of services	A			168,049	118,085	49,964
20	763	Maintenance of other trans. and distribution plant		B			0	-
21	764	Maintenance of meters	A			64,571	41,450	23,121
22	765	Maintenance of hydrants	A			20,152	19,408	743
23	766	Maintenance of miscellaneous plant	A			0	0	-
24		Total transmission and distribution expenses				812,188	765,905	46,283

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			226,506	182,956	43,550	
3	771	Supervision	A	B	116,860	111,567	5,293	
4	771	Superv., meter read., other customer acct expenses				0	-	
5	772	Meter reading expenses	A	B	105,466	113,262	(7,797)	
6	773	Customer records and collection expenses	A		52,050	37,280	14,769	
7	773	Customer records and accounts expenses		B		0	-	
8	774	Miscellaneous customer accounts expenses	A		0	0	-	
9	775	Uncollectible accounts	A	B	38,935	13,965	24,970	
10		Total customer account expenses			539,816	459,030	80,786	
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B	0	0	-	
14	781	Sales expenses				0	-	
15	782	Demonstrating and selling expenses	A		1,100	1,449	(349)	
16	783	Advertising expenses	A		1,250	812	438	
17	784	Miscellaneous sales expenses	A		0	0	-	
18	785	Merchandising, jobbing and contract work	A		(3,333)	(397)	(2,936)	
19		Total sales expenses			(984)	1,863	(2,847)	

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			2,253,608	1,882,712	370,896	
3	791	Administrative and general salaries	A	B	C	48,218	43,133	5,086
4	792	Office supplies and other expenses	A	B	C	56,441	57,669	(1,227)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			106,553	99,792	6,762
8	795	Employees' pensions and benefits	A	B	C	262,672	265,196	(2,523)
9	796	Franchise requirements	A	B	C	23,567	17,809	5,758
10	797	Regulatory commission expenses	A	B	C	40,140	39,621	519
11	798	Outside services employed	A			48,965	3,100	45,865
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			2,663	703	1,960
15		Maintenance					0	-
16	805	Maintenance of general plant	A	B	C	6,989	1,287	5,702
17		Total administrative and general expenses				2,849,816	2,411,020	438,796
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	0	0	-
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				0	0	0
23		Total operating expenses				11,364,306	9,845,708	1,518,598

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	489,405	489,405			
2	State corporation franchise tax	261,896	261,896			
3	State unemployment insurance tax	2,378	2,378			
4	Other state and local taxes	143,568	143,568			
5	Federal unemployment insurance tax	705	705			
6	Federal insurance contributions act	59,036	59,036			
7	Other federal taxes	-				
8	Federal income tax	592,640	592,640			
9	Pump Taxes	45,916	45,916			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,595,544	1,595,544			

**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	Golf Course Irrigation	San Dimas					62,786		
5		Canyon Dam							
6									
7									
8	WELLS								
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water	Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²			Annual Quantities Used (Unit) ²	Remarks	
18									
19									
20	Designation	Location	Number	Maximum	Minimum				
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 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.

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: San Dimas
System: San Dimas

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)
Artesia 3	Well 3	1919	1059	463		600	20	280	DWT	Elec.	40	350	235		Well to Highway Resv
Baseline 3	Well 3	1920	1060	443		496	16	320	DWT	Elec.	75	600	308		Well to Highway Reservoir
	Forebay Booster A	1965	1060						H.S.C.	Elec.	100	960	250	B. Steel	Out of Service
Baseline 4	Well 4	1910	1050	776		690	24	383	DWT	Elec.	100	750	152		To be abandoned
	Forebay Booster B		1050						V.T.	Elec.	75	950	270		Well to Forebay or Highway Reservoir
Baseline Interconnection	MWD Connection	1999	1050	884								2800			Pumps to Hwy Resv
Calle Linda	Booster A	1995	1060						Subm.	Elec.	50	1000	156		TVMWD water to Eaglecliff Zone or Highway Plant
	Booster B	1995	1060						Subm.	Elec.	50	1000	156		Pump from Wayhill Zone to Via Blanca Zone
Charter Oak	Reservoir		822						V.T.	Elec.	75	1600	165	Concrete	
	Booster A		822						DWT	Elec.	20	200	205		Pumps to Vinnell Zone
City	Well 1		1187	232		312	16	200	DWT	Elec.					Pumps to Malone Forebay
Columbia Reservoir	Well 4	1925	790	231		248	16	210	DWT	Elec.	50	400	210		Pumps to Columbia Reservoir
	Reservoir Nitrate Treatment		790												Nitrate Treatment
	Booster A	1961	790						V.T.	Elec.	25	340	219		All Boosters pump to Vinnell Zone
	Booster B	1961	790						V.T.	Elec.	40	525	233		
	Booster C	1991	790						V.T.	Elec.	100	925	335		
Columbia 6	Well 6	1929	780	0		414	16	220	DWT	Elec.	50	550	228		Pumps to Columbia Reservoir
Columbia 8	Well 8	1904				157									Not equiped
Covina	Interconnection		668	893											From Covina Irrigating Company
	Booster A	1969	668						V.T.	Elec.	50	600	220		Pumps to Covina Zone
Diversion Dam	Intake		1240	144											Diverts water from creek to Golf Course
Eaglecliff	Reservoir	1965	1255												Floats on Eaglecliff Zone
	Booster A	1982	1255						V.T.	Elec.	25	160	410		Booster A & B pump
	Booster B	1982	1255						V.T.	Elec.	25	160	410		to Terrebonne Zone
Gainsborough	Booster A	1988	752						H.S.C.	Elec.	60	2200	82		Pumps from Vinnell North Zone to Vinnell South Zone
Glendora Intercon	Interconnection														Emergency connection with City of Glendora
Highway	Artesia Well 2	1924	1073	0		546	24	350	DWT	Elec.	50	400	288		Well to Highway Resv
	Highway Well 1	1910	1068	1094		790	18	300	DWT	Elec.	75	700	270		Well to Highway Resv
	Nitrate Treatment														

Plant Facility Index

Region: III
 District: Foothill
 CSA: San Dimas
 System: San Dimas

Plant	Major Facility	Year Built	Base Elev. (AF)	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)	Head (ft)	Design Volume (MG)	Type	Material			
																Flow (MG)		Volume (MG)
La Verne Intercon	Perchlorate Treatment Reservoir	1988	1068														Nitrate and Perchlorate Treatment All Boosters pump to Eaglecliff Zone	
	Booster A	1988	1068					V.T.	Elec.	40	500	220						
	Booster B	1988	1068					V.T.	Elec.	40	500	200						
	Booster C	1988	1068					V.T.	Elec.	60	750	220						
La Verne Intercon	Booster D	1988	1068					V.T.	Elec.	75	1000	220						Emergency connection with City of La Verne
	Interconnection																	
Los Palos	Reservoir	1988	1168															Floats on Los Palos Zone
	Booster A	1989	1168					E.S.	Elec.	15	190	176						Booster to Via Blanca Booster Zone
	Booster B	1989	1168					E.S.	Elec.	40	630	185						Well to Malone Forebay
Malone	Well 1		1195	544				700	16	270								Pumps to Malone Zone
	Forebay		1195															Out of Service
	Booster A		1195															Out of Service
Mud Springs	Forebay	1992	998															Out of Service
	Booster A		998															Out of Service
	Booster B		998															Out of Service
	Booster C		998															Out of Service
PM-7	MWD Connection		1050	2063														Booster A, B & C pump to Wayhill Zone
	Booster A		1050															
	Booster B		1050															
	Booster C	1976	1050															
	Booster D	1976	1050															
	Booster E	1991	1050															
PM-16	Booster F	1991	1050															Booster D, E & F pump to Eaglecliff Zone
	MWD Connection	1989	865	5688														To Vinnell Zone
Puddingstone Resv	Reservoir	1994	1203															Floats on Puddingstone Zone
	Reservoir	1982	1645															Floats on Terrebonne Zone
Via Blanca	Reservoir	1984	1215															Floats on Via Blanca Zone
	Booster A	1987	1215															Floats on Via Blanca Zone
	Booster B	1987	1215															All Boosters pump to Via Blanca Booster Zone
	Booster C	1987	1215															Via Blanca Booster Zone
Via Verde	Pressure Tank		1215															0.0025 Pressure Steel
	Booster A	1965	800															Pump to Los Palos Zone
Vinnell	Booster B	1965	800															Floats on Vinnell South Zone
	Reservoir		973															3.100 Elev. Resv Concrete
	Booster A	1978	997															500 Pump to Via Blanca Zone
Vinnell	Booster B	1980	997															500 Pump to Via Blanca Zone

Plant Facility Index

Region: III
 District: Foothill
 CSA: San Dimas
 System: San Dimas

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)	Flow (gpm)	Design Head (ft)	Volume (MG)		Type	Material
Walnut Booster	Booster C	1988	997						V.T.	Elec.	50	500	280				
	Booster A	1978	1020						E.S.	Elec.	20	300	165			Pump to Puddingstone Resv	
	Booster B	1978	1020						E.S.	Elec.	20	300	165				
Wayhill	East Reservoir		1095											0.500	Elev. Resv	Concrete	Floats on Wayhill Zone
	West Reservoir		1090											0.500	Elev. Resv	Concrete	Floats on Wayhill Zone
WWWD Intercon	Interconnection																Emergency connection with WWWD

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)	-	-	-	-	-	1,100	-	6,599
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	29,418	-	153,952
19	Welded Steel	-	-	1,851	-	-	22,318	-	125,076
20	Polyvinylchloride	-	-	5	-	-	2,065	-	38,186
21	Other - Plastic	-	-	-	-	-	-	-	-
22	Totals	-	-	1,856	-	-	45,991	-	323,813

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	-	-	-	-	-	-	-	-	-
24	Ductile iron (cement lined)	55,076	4,726	17,437	-	1,194	-	-	-	86,197
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	199,747	58,063	87,502	3,119	12,876	2,882	7,351	-	545,909
31	Welded Steel	87,282	66,959	25,937	18,910	22,621	-	3,383	9,502	383,839
32	Polyvinylchloride	98,492	6,438	20,434	-	-	-	-	-	163,648
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	2,307	2,307
34	Totals	438,601	136,184	151,310	22,030	36,691	2,682	10,734	11,809	1,181,900

**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)	15,537	15,497	-	-
Industrial	1	1	-	-
Public authorities	196	188	-	-
Irrigation	46	71	-	-
Other (specify)	1	9	-	-
Contract	15	1	-	-
Subtotal	15,796	15,767	-	-
Private fire connections	-	-	145	167
Public fire hydrants	-	-	-	-
Total	15,796	15,767	145	167

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

Size	Meters	Services
5/8 x 3/4 - in	6,603	6,647
3/4 - in	4,320	4,327
1 - in	4,275	4,254
1 1/2 - in	154	161
2 - in	589	597
3 - in	215	271
4 - in	32	23
6 - in	17	7
8 - in	10	5
Other	-	-
Total	16,215	16,292

**SCHEDULE D-6
Meter Testing Data**

<p>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</p>	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
<p>B. Number of Meters in Service Since Last Test</p>	
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	254,489	236,004	261,571	355,416	463,657	496,243	578,558
Industrial	-	-	-	-	-	-	-	-
Public authorities	13,595	12,613	15,186	23,140	34,679	39,679	51,869	190,761
Irrigation	3,282	2,638	3,669	6,945	10,090	10,512	13,104	50,240
Other (specify)	(870)	128	75	207	214	49	925	728
Contract	2,863	1,545	3,751	11,191	14,973	16,202	25,295	75,820
Total	273,359	252,928	284,252	396,899	523,613	562,685	669,751	2,963,487
Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	594,682	576,118	493,768	467,646	303,894	2,436,108	5,082,046
Industrial	-	-	-	-	-	-	-	-
Public authorities	56,150	52,834	46,178	44,106	24,991	224,259	415,020	414,952
Irrigation	15,688	18,073	15,528	18,467	8,824	76,580	126,820	108,720
Other (specify)	162	346	233	634	84	1,459	2,187	15,355
Contract	23,001	24,561	19,773	-	22,765	90,100	165,920	156,297
Total	689,683	671,932	575,480	530,853	360,558	2,828,506	5,791,993	6,185,693

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 64,373

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>39,410</u>
100.3	Construction work in progress	\$	<u>459,572</u>
241	Advances for construction	\$	<u>4,116,710</u>
265	Contributions in aid of construction	\$	<u>2,461,306</u>

SIGNATURE

District Management

Name of District Manager: Alice Shiozawa Telephone: (909) 599-7077

Address: 121 Exchange Place, San Dimas, CA 91773

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

Gladys J. J. J.
 Signature

Vice President - Finance, Treasurer and Assistant Secretary
 Title

4/30/2009
 Date

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