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2008
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, 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	442	0	0	0	442
3	302	Franchises and consents (Schedule A-1b)	2,927	0	0	0	2,927
4	303	Other intangible plant	377,642	338,794	0	0	716,436
5		Total intangible plant	381,010	338,794	0	0	719,805
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	96,904	0	0	0	96,904
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	742,863	0	(1,719)	0	741,144
16	316	Supply mains	41,445	0	0	0	41,445
17	317	Other source of supply plant	1,728	0	0	0	1,728
18		Total source of supply plant	786,035	0	(1,719)	0	784,316
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	352,389	175,284	(15,939)	0	511,734
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	2,620,304	228,652	(121,932)	0	2,727,024
25	325	Other pumping plant	466,699	13,909	0	0	480,608
26		Total pumping plant	3,439,392	417,845	(137,871)	0	3,719,366
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	92,552	6,894	0	0	99,446
30	332	Water treatment equipment	2,419,831	3,799	(723)	0	2,422,907
31		Total water treatment plant	2,512,384	10,693	(723)	0	2,522,354

**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	829,696	0	0	0	829,696
4	343	Transmission and distribution mains	12,929,183	1,973,766	(58,014)	0	14,844,935
5	344	Fire mains	0	0	0	0	0
6	345	Services	6,528,866	790,522	(53,467)	0	7,265,921
7	346	Meters	1,481,612	161,722	(30,298)	0	1,613,036
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	1,893,564	199,177	(18,706)	0	2,074,035
10	349	Other transmission and distribution plant	112,744	0	0	0	112,744
11		Total transmission and distribution plant	23,775,665	3,125,187	(160,485)	0	26,740,368
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	98,355	0	0	0	98,355
15	372	Office furniture and equipment	104,530	8,603	0	0	113,133
16	373	Transportation equipment	253,075	0	0	0	253,075
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	22,771	0	0	0	22,771
20	377	Power operated equipment	204,241	0	0	0	204,241
21	378	Tools, shop and garage equipment	78,423	650	0	0	79,073
22	379	Other general plant	917	0	0	0	917
23		Total general plant	762,312	9,253	0	0	771,565
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	3,996	0	0	0	3,996
27	391	Utility plant purchased	3,681	0	0	0	3,681
28	392	Utility plant sold	0	0	0	0	0
29		Total undistributed items	7,677	0	0	0	7,677
30		Total utility plant in service	31,761,379	3,901,772	(300,798)	0	35,362,354

**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		35,362,354	31,761,379
5		Construction Work in Progress		467,135	2,729,989
6		General Office Prorate			-
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		35,829,488	34,491,368
8					
9		Less Accumulated Depreciation			
10		Plant in Service		11,071,126	10,459,809
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		11,071,126	10,459,809
13					
14		Less Other Reserves			
15		Deferred Income Taxes		2,113,318	2,004,367
16		Deferred Investment Tax Credit		125,044	129,052
17		Other Reserves		33,545	17,970
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		2,271,907	2,151,389
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		3,509,387	3,266,832
22		Advances for Construction		887,787	926,037
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		4,397,174	4,192,869
25					
26		Add Materials and Supplies		18,251	22,701
27					
28		Add Working Cash (From Schedule A-1d(2))		278,400	278,400
29		Add General Office, Rgions, District office, CSA allocation		934,473	868,188
30		TOTAL DISTRICT RATE BASE			
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ line 29		19,320,405	18,856,591
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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 GABRIEL

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

	(a)	(b)	(c)	(d)
CPUC WUFD ACCOUNT DESCRIPTION		2006 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	520.8	55.1	28,698.2
2	72600 POWER FOR PUMPING	483.4	38.1	18,415.8
3	73500 PUMP TAXES	255.7	15.0	3,835.3
4	74400 CHEMICALS	270.5	29.7	8,033.4
5	77300 COMMON CUSTOMER ACCOUNT	99.5	0.0	0.0
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	15.8	0.0	0.0
8	78000 OPERATION LABOR	327.2	12.5	4,090.0
9	78100 ALL OTHER OPERATION EXPENSES	165.9	25.0	4,147.5
10	78700 MAINTENANCE LABOR	143.9	12.5	1,798.8
11	78800 ALL OTHER MAINTENANCE EXPENSES	205.8	41.0	8,437.8
12	79200 OFFICE SUPPLIES AND EXPENSE	51.9	24.0	1,246.0
13	79300 PROPERTY INSURANCE	8.9	(168.0)	(1,488.8)
14	79400 INJURIES AND DAMAGES	71.6	(149.0)	(10,671.4)
15	79500 PENSIONS AND BENEFITS	309.3	23.0	7,114.6
16	79600 BUSINESS MEALS	0.0	14.0	0.4
17	79700 REGULATORY COMMISSION	29.4	18.0	529.8
18	79800 OUTSIDE SERVICES	205.9	24.0	4,940.4
19	79900 MISCELLANEOUS	1.7	16.0	27.2
20	79910 ALLOCATED GENERAL OFFICE	877.4	0.0	0.0
21	80500 ALL OTHER MAINT. GENERAL PLANT	5.2	29.0	150.8
22	81100 RENT	9.6	3.0	28.9
23	81500 A&G LABOR	53.5	12.5	868.8
24	50300 DEPRECIATION AND AMORTIZATION	751.7	0.0	0.0
25	50710 PROPERTY TAXES	482.0	40.0	19,281.2
26	50720 PAYROLL TAXES	42.3	4.0	169.3
27	50730 LOCAL TAXES	76.9	263.0	20,225.6
28	STATE INCOME TAX	202.3	96.0	19,418.6
29	FEDERAL INCOME TAX	737.1	106.0	78,128.4
30	TOTAL OPERATING EXPENSES	6,405.3		217,226.6
31	CPUC FEE (1.4% OF REVENUE)	113.4	90.0	10,210.3
32	TOTAL	6,518.7		227,436.9
		=====		=====
33	AVERAGE LAG ----->			33.91
				=====

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	49.50 days
35	(2) Avg. Lag in Payment of Expenses, Taxes and Accruing Depreciation	33.91 days
36	(3) Excess of Collection Lag over Payment Lag	15.59 days
37	(4) Total of Expenses, Taxes and Depreciation	\$6,518.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$17.9
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Deprec'n in Advance of Collecting Revenues	\$278.4
40		=====

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	10,230,063	229,745		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	795,764	29,685		
4	(b) Charged to Account 265	111,685	-		
5	(c) Charged to Clearing Accounts	20,368	-		
6	(d) Salvage recovered	1,396	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	929,213	29,685	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	300,798	-		
11	(b) Cost of removal	46,784	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	347,581	-	-	-
14	Balance in reserve at end of year	10,811,695	259,430	-	-
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	(465,586)	(26,446)	1,719	24,722	(465,591)
7	316	Supply mains	(23,984)	(796)	0	0	(24,780)
8	317	Other source of supply plant	(1,339)	(27)	0	0	(1,366)
9		Total source of supply plant	(490,909)	(27,269)	1,719	24,722	(491,737)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(153,430)	(8,493)	14,227	0	(147,696)
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	(1,236,213)	(100,620)	123,644	0	(1,213,189)
16	325	Other pumping plant	(90,409)	(13,534)	0	0	(103,943)
17		Total pumping plant	(1,480,052)	(122,646)	137,871	0	(1,464,828)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(45,271)	(2,286)	0	0	(47,557)
21	332	Water treatment equipment	(809,692)	(118,814)	723	0	(927,783)
22		Total water treatment plant	(854,963)	(121,100)	723	0	(975,340)
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	(254,544)	(20,742)	0	0	(275,286)
4	343	Transmission and distribution mains	(3,586,346)	(275,392)	57,022	(1,016)	(3,805,731)
5	344	Fire mains	0	0	0	0	0
6	345	Services	(2,028,133)	(206,965)	54,459	23,078	(2,157,561)
7	346	Meters	(425,153)	(70,525)	30,298	(1,396)	(466,776)
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	(539,642)	(35,599)	18,706	0	(556,535)
10	349	Other transmission and distribution plant	(66,415)	(3,777)	0	0	(70,192)
11		Total trans. and distribution plant	(6,900,233)	(613,000)	160,485	20,667	(7,332,081)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(33,552)	(2,587)	0	0	(36,139)
15	372	Office furniture and equipment	(68,919)	(6,512)	0	0	(75,431)
16	373	Transportation equipment	(232,707)	(20,368)	0	0	(253,075)
17	374	Stores equipment	0	0	0	0	0
18	375	Laboratory equipment	0	0	0	0	0
19	376	Communication equipment	(17,170)	(25)	0	0	(17,195)
20	377	Power operated equipment	(89,610)	(10,702)	0	0	(100,312)
21	378	Tools, shop and garage equipment	(53,664)	(3,576)	0	0	(57,240)
22	379	Other general plant	(607)	(33)	0	0	(640)
23	390	Other tangible property	(3,996)	1	0	0	(3,995)
24	391	Water plant purchased	(3,681)	0	0	0	(3,681)
25		Total general plant	(503,906)	(43,803)	0	0	(547,709)
26		TOTAL	(10,230,063)	(927,817)	300,798	45,388	(10,811,695)

**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	8,517,159	8,212,017	305,141
4		601.2 Industrial sales	22,195	20,919	1,276
5		601.3 Sales to public authorities	304,243	293,791	10,452
6		Sub-total	8,843,596	8,526,727	316,869
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	28,748	18,921	9,827
14		603.2 Unmetered sales	-	-	-
15		Sub-total	28,748	18,921	9,827
16	604	Private fire protection service	31,567	31,602	(35)
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	3,546	5,319	(1,773)
22		Sub-total	35,113	36,921	(1,808)
23		Total water service revenues	8,907,458	8,582,569	324,889
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	11,647	10,213	1,434
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	72,341	32,733	39,608
29		Total other water revenues	83,987	42,946	41,042
30	501	Total operating revenues	8,991,445	8,625,514	365,931

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		(102,285)	(234,400)	132,116
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		5,722	1,671	4,051
6	703	Miscellaneous expenses	A			447	320	127
7	704	Purchased water	A	B	C	198,524	189,146	9,378
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			3,991	2,524	1,468
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			1,915	7,228	(5,312)
17	712	Maintenance of supply mains	A			189	477	(288)
18	713	Maintenance of other source of supply plant	A	B		0	0	-
19		Total source of supply expense				108,503	(33,036)	141,539

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		7,471	4,277	3,194
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		99,231	82,222	17,010
9	725	Miscellaneous expenses	A			4,549	2,524	2,025
10	726	Fuel or power purchased for pumping	A	B	C	452,493	467,369	(14,876)
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		3,719	1,281	2,438
13	729	Maintenance of structures and equipment			C		0	-
14	730	Maintenance of structures and improvements	A	B		30,432	61,835	(31,403)
15	731	Maintenance of power production equipment	A	B		0	0	-
16	732	Maintenance of pumping equipment	A	B		171,512	114,046	57,465
17	733	Maintenance of other pumping plant	A	B			0	-
18		Total pumping expenses				769,406	733,554	35,852
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		823	682	140
22	741	Operation supervision, labor and expenses			C		0	-
23	742	Operation labor and expenses	A			(85,113)	58,539	(143,652)
24	743	Miscellaneous expenses	A	B		0	0	-
25	744	Chemicals and filtering materials	A	B		150,641	102,080	48,561
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		1,787	2,751	(964)
28	746	Maintenance of structures and equipment			C		0	-
29	747	Maintenance of structures and improvements	A	B		49	56	(8)
30	748	Maintenance of water treatment equipment	A	B		24,652	14,129	10,523
31		Total water treatment expenses				92,839	178,238	(85,399)

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	15,348	7,538	7,810	
4	751	Operation supervision, labor and expenses				0	-	
5	752	Storage facilities expenses	A		208	108	100	
6	752	Operation labor and expenses		B		0	-	
7	753	Transmission and distribution lines expenses	A		21,975	22,150	(175)	
8	754	Meter expenses	A		30,971	35,352	(4,381)	
9	755	Customer installations expenses	A		14,441	8,728	5,714	
10	756	Miscellaneous expenses	A		58,094	50,826	7,268	
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B	25,312	15,159	10,153	
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	(8,098)	9,029	(17,127)	
16	761	Maintenance of trans. and distribution mains	A		268,226	188,245	79,981	
17	761	Maintenance of mains		B		0	-	
18	762	Maintenance of fire mains	A		0	0	-	
19	763	Maintenance of services	A		62,591	90,443	(27,852)	
20	763	Maintenance of other trans. and distribution plant		B		0	-	
21	764	Maintenance of meters	A		15,464	6,859	8,605	
22	765	Maintenance of hydrants	A		2,763	4,394	(1,631)	
23	766	Maintenance of miscellaneous plant	A		0	0	-	
24		Total transmission and distribution expenses			507,294	438,831	68,464	

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			135,276	106,790	28,486	
3	771	Supervision	A	B	37,323	41,051	(3,728)	
4	771	Superv., meter read., other customer acct expenses				0	-	
5	772	Meter reading expenses	A	B	93,478	89,367	4,112	
6	773	Customer records and collection expenses	A		10,098	10,101	(2)	
7	773	Customer records and accounts expenses		B		0	-	
8	774	Miscellaneous customer accounts expenses	A		0	0	-	
9	775	Uncollectible accounts	A	B	24,492	8,076	16,416	
10		Total customer account expenses			300,667	255,383	45,284	
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		1,078	319	759	
16	783	Advertising expenses	A		(28)	0	(28)	
17	784	Miscellaneous sales expenses	A		0	0	-	
18	785	Merchandising, jobbing and contract work	A		(912)	(1,146)	235	
19		Total sales expenses			139	(827)	966	

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				1,345,906	1,098,010	247,896
3	791	Administrative and general salaries	A	B	C	50,248	45,088	5,160
4	792	Office supplies and other expenses	A	B	C	50,646	52,333	(1,686)
5	793	Property insurance	A			0	0	-
6	793	Property insurance, injuries and damages		B	C		0	-
7	794	Injuries and damages	A			89,137	63,962	25,174
8	795	Employees' pensions and benefits	A	B	C	189,517	158,220	31,297
9	796	Franchise requirements	A	B	C	10,315	8,107	2,208
10	797	Regulatory commission expenses	A	B	C	23,964	23,149	815
11	798	Outside services employed	A			79,769	109,966	(30,197)
12	798	Miscellaneous other general expenses		B			0	-
13	798	Miscellaneous other general operation expenses			C		0	-
14	799	Miscellaneous general expenses	A			1,120	1,195	(75)
15		Maintenance					0	-
16	805	Maintenance of general plant	A	B	C	2,388	11,653	(9,265)
17		Total administrative and general expenses				1,843,011	1,571,683	271,327
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	12,035	11,646	389
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	-
21	813	Duplicate charges - Cr.	A	B	C	0	0	-
22		Total miscellaneous				12,035	11,646	389
23		Total operating expenses				3,633,895	3,155,472	478,423

**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	413,465	413,465			
2	State corporation franchise tax	300,999	300,999			
3	State unemployment insurance tax	1,698	1,698			
4	Other state and local taxes	136,563	136,563			
5	Federal unemployment insurance tax	503	503			
6	Federal insurance contributions act	42,158	42,158			
7	Other federal taxes	-				
8	Federal income tax	681,123	681,123			
9	Pump Taxes	102,731	102,731			
10						
11						
12						
13						
14						
15						
16						
17	Totals	1,679,240	1,679,240			

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 (Unit) ²				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 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 Gabriel Valley
System: South Arcadia

Plant	Major Facility	Year Base Built	Year Prod (AF)	Wells		Pumps		Tanks		Remarks					
				Well No.	Depth (ft) / Casing Diam (in) / Setting	Pump Type	Energy Type / Size (HP)	Design Flow (gpm) / Head (ft)	Volume (MG)		Type	Material			
Cal-Am Intercon	Interconnection		2008							Emergency connection with Cal-Am Water Company					
El Monte Intercon	Interconnection									Emergency connection with City of El Monte					
Encinita	Well 1	1952	330	159	1000	16	200	DWT	Elec. 150	1000	400				
	Well 2	1955	330	526	1000	16	240	DWT	Elec. 100	1000	310				
	Well 3	1977	330	481	700	14	250	DWT	Elec. 100	900	346				
	Backwash Tank														B, Steel
	GAC Filters														
Farna	Well 1	1951	315	581	540	18	160	DWT	Gas 210	1500	285				Well to System
	Well 2	1966	315	416	600	16	190	DWT	Elec. 100	1050	293				Well to System
	Reservoir	1988	315									1.00	Ground		
	Booster A	1988	315					V.T.	Elec. 25	500	160				Booster to System
	Booster B	1988	315					V.T.	Elec. 50	1000	150				Booster to System
	Booster C	1988	315					V.T.	Elec. 50	1000	150				Booster to System
Graydon	Well 1	1926			540	26									Out of Service
	Well 2	1957			540	16									Out of Service
Jeffries	Well 3	1950	368	0	654	18	180	DWT	Gas 182	1150	275				Out of Service
	Well 4	1988	368	1548	1003	16	240	DWT	Elec 200	2000	330				Well to PRV to System
Longden Interconn.	Interconnection		363	0											PRV to System
Persimmon	Well 1	1955	307	210	800	16	151	DWT	Elec. 100	1300	265				Well to PRV to sand trap to System
Short St Interconn.	Interconnection	1979	408	46											PRV to System

Plant Facility Index

Region: III
 District: Foothill
 CSA: San Gabriel Valley
 System: South San Gabriel

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)
Earle Garvey	Well 1	1935	260	0	630	12	180	DWT	Elec.	50	400	364			Out of Service
	Well 1	1902	265	0	429	16	189	DWT	Elec.	15	250	168			Out of Service
	Well 2	1940	265	0	428	14	170	DWT	Elec.	15	300	150			Out of Service
	Booster A	1960	265					H.S.C.	Elec.	40	400	230			Out of Service
San Gabriel	Booster B	1960	265					H.S.C.	Elec.	30	300	230			Out of Service
	Forebay		265										0.02	Forebay	B. Steel
San Gabriel	Well 1	1948	262	1344	465	16	262	DWT	Elec.	200	1000	470			Well # 1 pumps through Perchlorate Resin and GAC Filters to System
	Well 2	1956	262	0	472	16	225	Subm.	Elec.	120	900	350			Out of Service
Saxon	Perchlorate Filters														
	Well 3	1946	308	333	650	18	219	DWT	Elec.	75	500	330			Well to System
Teresa	Well 4	1991	308	1200	1000	16	250	DWT	Elec.	125	1000	370			Well to System
	Booster A	1948	429					H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
	Booster B	1958	429					H.S.C.	Elec.	25	300	160			Pumps to Teresa Zone
	Booster C	1987	429					H.S.C.	Gas	35	400	160			Pumps to Teresa Zone
USG-1 Monterey Park Intercon	Reservoir	1939	429										0.50	Elev Resv	W. Steel
	MWD Connection	1967	339	219							3375				PRV to Main Zone
Monterey Park Intercon	Interconnection														Emergency connection with City of Monterey Park

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	-	-	347	-	-	13,300	-	27,362
12	Ductile iron (cement lined)	-	-	-	-	-	183	-	1,853
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Riveted Steel	-	-	-	-	-	-	-	-
16	Standard Steel	-	-	-	-	-	-	-	-
17	Screw or Welded Casing	-	-	-	-	-	-	-	-
18	Cement - Asbestos	-	-	-	-	-	-	-	-
19	Welded Steel	-	-	874	-	977	7,300	-	27,722
20	Polyvinylchloride	-	-	-	-	-	89,574	13,081	88,087
21	Other - Plastic	-	-	-	-	-	868	-	5,295
22	Totals	-	-	1,021	-	977	111,225	13,081	131,018

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	12,553	5,435	4,454	-	-	-	-	-	63,450
24	Ductile iron (cement lined)	46,003	-	5,809	-	-	-	-	-	53,647
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Riveted Steel	-	-	-	-	-	-	-	-	-
28	Standard Steel	-	-	-	-	-	-	-	-	-
29	Screw or Welded Casing	-	-	-	-	-	-	-	-	-
30	Cement - Asbestos	33,788	5,424	15,397	-	3,741	-	-	-	93,371
31	Welded Steel	40,825	7,932	14,271	-	-	-	-	-	238,023
32	Polyvinylchloride	25,085	2,313	17,024	-	-	193	-	-	51,377
33	Other - Plastic	-	-	-	-	-	-	-	-	-
33a	Unclassified	-	-	-	-	-	-	-	-	-
34	Totals	158,653	21,004	56,955	-	3,741	193	-	-	497,868

**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)	11,989	12,070	-	-
Industrial	6	6	-	-
Public authorities	77	75	-	-
Irrigation	15	24	-	-
Other (specify)	1	3	-	-
Subtotal	12,088	12,178	-	-
Private fire connections	-	-	79	87
Public fire hydrants	-	-	-	-
Total	12,088	12,178	79	87

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

Size	Meters	Services
5/8 x 3/4 - in	10,034	10,092
3/4 - in	1	2
1 - in	1,741	1,880
1 1/2 - in	140	141
2 - in	279	248
3 - in	84	107
4 - in	4	7
6 - in	10	4
8 - in	-	-
Other	-	-
Total	12,293	12,481

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	201,952	179,584	177,683	183,229	231,105	229,073	275,431
Industrial	64	351	127	548	558	1,019	622	3,289
Public authorities	5,382	2,066	5,484	3,866	10,633	7,423	12,075	46,929
Irrigation	122	313	99	542	121	1,167	329	2,693
Other (specify)	-	84	-	-	-	-	-	84
Total	207,520	182,398	183,393	188,185	242,417	238,682	288,457	1,531,052
Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	257,006	279,348	239,371	245,764	200,891	1,222,380	2,700,437
Industrial	1,113	778	979	82	619	3,571	6,860	6,827
Public authorities	7,415	15,289	7,594	12,574	4,594	47,466	94,395	102,590
Irrigation	1,258	308	1,392	336	1,071	4,365	7,058	5,161
Other (specify)	-	347	-	42	-	389	473	627
Total	266,792	296,070	249,336	258,798	207,175	1,278,171	2,809,223	2,983,819

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 49,551

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	\$	18,251
100.3	Construction work in progress	\$	467,135
241	Advances for construction	\$	887,787
265	Contributions in aid of construction	\$	3,509,387

SIGNATURE

District Management

Name of District Manager: Alice Shiozawa Telephone: (626) 446-5176

Address: 110 East Live Oak, Arcadia, CA 91006

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



Signature

Vice President - Finance, Treasurer and Assistant Secretary

Title
4/30/2008
_____ Date

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