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CLASS A
WATER UTILITIES

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JUL - 3 2009

UTILITY ACCOUNTING AND
COMPLIANCE BRANCH
DIVISION OF WATER AND UTILITIES

U# _____

2008
ANNUAL REPORT
OF

SUBURBAN WATER SYSTEMS

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

1211 E. CENTER COURT DRIVE

COVINA, CA 91724-3603

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE Special deposits

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)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer. Special deposits
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calander year, from January 1 through December 31. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
Year 2008

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

PERSON RESPONSIBLE FOR THIS REPORT JOHN BRETTL

(Prepared from Information in the 2008 Annual Report)

	1/1/2008	12/31/2008	Average
BALANCE SHEET DATA			
1 Intangible Plant	978,457	978,457	978,457
2 Land and Land Rights	989,558	993,175	991,367
3 Depreciable Plant	150,557,362	162,478,063	156,517,713
4 Gross Plant in Service	152,525,377	164,449,695	158,487,536
5 Less: Accumulated Depreciation	(51,431,077)	(55,275,608)	(53,353,343)
6 Net Water Plant in Service	101,094,300	109,174,087	105,134,194
7 Water Plant Held for Future Use	1,045,301	1,031,415	1,038,358
8 Construction Work in Progress	12,248,029	10,500,313	11,374,171
9 Materials and Supplies	287,634	257,757	272,696
10 Less: Advances for Construction	(7,243,268)	(7,238,174)	(7,240,721)
11 Less: Contributions in Aid of Construction	(15,805,155)	(17,594,196)	(16,699,676)
12 Less: Accum. Deferred Income Taxes and Investment Tax Credits	(13,911,864)	(16,144,732)	(15,028,298)
13 Net Plant Investment	<u>77,714,977</u>	<u>79,986,470</u>	<u>78,850,724</u>
CAPITALIZATION			
14 Common Stock	745,380	745,380	745,380
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,008,394	5,008,394	5,008,394
17 Retained Earnings	45,712,841	49,059,544	47,386,193
18 Common Stock and Equity (Lines 14 through 17)	51,466,615	54,813,318	53,139,967
19 Preferred Stock	3,982,267	3,982,267	3,982,267
20 Long-Term Debt	33,000,000	33,000,000	33,000,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>88,448,882</u>	<u>91,795,585</u>	<u>90,122,234</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2008

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	293,172
24	Fire Protection Revenue	776,732
25	Irrigation Revenue	0
26	Metered Water Revenue	51,276,915
27	Total Operating Revenue	52,346,819
28	<u>Operating Expenses</u>	32,300,212
29	Depreciation Expense (Recorded Composite Rate <u>3.1%</u>)	4,813,073
30	Amortization and Property Losses	40,872
31	Property Taxes	865,671
32	Taxes Other Than Income Taxes	517,065
33	Total Operating Revenue Deduction Before Taxes	38,536,893
34	California Corp. Franchise Tax	802,492
35	Federal Corporate Income Tax	3,636,324
36	Total Operating Revenue Deduction After Taxes	42,975,709
37	Net Operating Income (Loss) - California Water Operations	9,371,110
38	Other Operating and Nonoper. Income and (Exp.) - Net (Exclude Interest Expense)	276,550
39	Income Available for Fixed Charges	9,647,660
40	Interest Expenses	1,784,698
41	Net Income (Loss) Before Dividends	7,862,962
42	Preferred Stock Dividends	168,792
43	Net Income (Loss) Available for Common Stock Special deposits	7,694,170
OTHER DATA		
44	Refunds of Advances for Construction	171,474
45	Total Payroll Charged to Operating Expenses	6,605,435
46	Purchased Water (Acct. No 704)	9,185,197
47	Power (Acct. No. 726)	3,274,388
48	Class A Water Companies Only:	
	a. Pre-TRA 1986 Contributions in Aid of Construction	1,780,945
	b. Pre-TRA 1986 Advances for Construction	422,800
	c. Post TRA 1986 Contributions in Aid of Construction	15,813,252
	d. Post TRA 1986 Advances for Construction	6,815,374

		Jan. 1	Dec. 31		Annual Average
<u>Active Service Connections</u> (Exc. Fire Protect.) <u>600</u>					
49	Metered Service Connections	75,164	75,916		75,540
50	Flat Rate Service Connections	0	0		0
51	Total Active Service Connections	75,164	75,916		75,540

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
Adjusted to Exclude Non-Regulated Activity
Year 2008

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

PERSON RESPONSIBLE FOR THIS REPORT JOHN BRETTL

(Prepared from Information in the 2008 Annual Report)

	1/1/2008	12/31/2008	Average
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13 Net Plant Investment	<u>77,714,977</u>	<u>79,986,470</u>	<u>78,850,724</u>
CAPITALIZATION			
14 Common Stock	745,380	745,380	745,380
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,008,394	5,008,394	5,008,394
17 Retained Earnings	44,765,062	47,852,228	46,308,645
18 Common Stock and Equity (Lines 14 through 17)	50,518,836	53,606,002	52,062,419
19 Preferred Stock	3,982,267	3,982,267	3,982,267
20 Long-Term Debt	33,000,000	33,000,000	33,000,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>87,501,103</u>	<u>90,588,269</u>	<u>89,044,686</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
Adjusted to Exclude Non-Regulated Activity
2008

NAME OF UTILITY SUBURBAN WATER SYSTEMS

PHONE (626) 543-2500

INCOME STATEMENT

Annual
Amount

23	Unmetered Water Revenue	293,172
24	Fire Protection Revenue	776,732
25	Irrigation Revenue	0
26	Metered Water Revenue	51,276,915
27	Total Operating Revenue	52,346,819
28	<u>Operating Expenses</u>	32,300,212
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31	Property Taxes	865,671
32	Taxes Other Than Income Taxes	517,065
33	Total Operating Revenue Deduction Before Taxes	38,536,893
34	California Corp. Franchise Tax	769,979
35	Federal Corporate Income Tax	3,521,958
36	Total Operating Revenue Deduction After Taxes	42,828,830
37	Net Operating Income (Loss) - California Water Operations	9,517,989
38	Other Operating and Nonoper. Income and (Exp.) - Net (Exclude Interest Expense)	(129,866)
39	Income Available for Fixed Charges	9,388,123
40	Interest Expenses	1,784,698
41	Net Income (Loss) Before Dividends	7,603,425
42	Preferred Stock Dividends	168,792
43	Net Income (Loss) Ava Special deposits	7,434,633

OTHER DATA

44	Refunds of Advances for Construction	171,474
45	Total Payroll Charged to Operating Expenses	6,605,435
46	Purchased Water (Acct. No 704)	9,185,197
47	Power (Acct. No. 726)	3,274,388
48	Class A Water Companies Only:	
	a. Pre-TRA 1986 Contributions in Aid of Construction	1,780,945
	b. Pre-TRA 1986 Advances for Construction	422,800
	c. Post TRA 1986 Contributions in Aid of Construction	15,813,252
	d. Post TRA 1986 Advances for Construction	6,815,374

Active Service Connections (Exc. Fire Protect.) 600

		Jan. 1	Dec. 31	Annual Average
49	Metered Service Connections	75,164	75,916	75,540
50	Flat Rate Service Connections	0	0	0
51	Total Active Service Connections	75,164	75,916	75,540

Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year or average).

- 1 Line 34 California Corp. Franchise Tax, Account #50710, \$32,513(end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
- 2 Line 35 Federal Corporate Income Tax, Account #50720, \$114,366 (end of year balance), to exclude federal tax on non-tariff activity (i.e., non-regulated)
- 3 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52610, \$228,950 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 4 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52640, \$177,467 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 5 Line 38 Other Operating and Nonoper. Income and (Exp.), Account #52650, \$0 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16

Special deposits

Excess Capacity and Non-Tariffed Services		Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter									
Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
<p>NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1)file an advice letter requesting commission approval of that service, 2)provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.</p> <p>Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2008:</p>											
1	Residential houesline program	Active	476,116	52600 = 90% 61410 = 10%	N/A		Approval not required				
2	Antenna-lease	Active	40,145	52600 = 70% 61415 = 30%	N/A		Approval not required				
3	Suburban provides no non-tariffed goods/services that require approval by advice letter.										

GENERAL INFORMATION

- 1 Name under which utility is doing business: SUBURBAN WATER SYSTEMS
- 2 Official mailing address: 1211 E. CENTER COURT DRIVE
COVINA, CALIFORNIA ZIP 91724-3603
- 3 Name and title of person to whom correspondence should be addressed:
JOHN A. BRETTL, VICE PRESIDENT-FINANCE & C.F.O. Telephone: (626) 543-2500
- 4 Address where accounting records are maintained: 1211 E. CENTER COURT DRIVE
COVINA, CALIFORNIA 91724-3603
- 5 Service Area: (Refer to district reports if applicable): IN OR NEAR WEST COVINA, COVINA, WHITTIER,
LA PUENTE, VALINDA, GLENDORA, LA MIRADA, HACIENDA HGHTS, INDUSTRY, LA HABRA &
PORTIONS OF LOS ANGELES AND ORANGE COUNTIES.

- 6
- Name: MICHAEL O. QUINN PRESIDENT
Address: 1211 E. CENTER COURT DRIVE Telephone: (626) 543-2500
COVINA, CALIFORNIA 91724-3603

- 7 OWNERSHIP. Check and fill in appropriate line:
- | | | |
|-------------------------------------|-------------------------------|-------------------------------|
| <input type="checkbox"/> | Individual (name of owner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) | <u>SUBURBAN WATER SYSTEMS</u> |
- Organized under laws of (state) CALIFORNIA Date: APRIL 15, 1907

Principal Officers:

(Name) <u>MICHAEL O. QUINN</u>	(Title) <u>PRESIDENT</u>
(Name) <u>JOHN A. BRETTL</u>	(Title) <u>V.P.- FIN. & C.F.O.</u>
(Name) <u>KOBY COHEN</u>	(Title) <u>V.P.-QUALITY ASSURANCE</u>
(Name) <u>DONALD F. KING</u>	(Title) <u>V.P.-REGIONAL</u>

- 8 Names of associated companies: SOUTHWEST WATER COMPANY
WATER SUPPLIERS MOBILE COMMUNICATIONS

- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each aquisition:
- | | |
|-------------|-------------|
| <u>NONE</u> | Date: _____ |
| | Date: _____ |
| | Date: _____ |
| | Date: _____ |

- 10 Use the space below for supplementary information or explanations concerning this report:
- _____
- _____
- _____
- _____
- _____
- _____

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	175,981,423	165,818,706
3	107	Utility plant adjustments		0	0
4		Total utility plant		175,981,423	165,818,706
5	250	Reserve for depreciation of utility plant	A-3	(55,101,261)	(51,297,602)
6	251	Reserve for amortization of limited term utility investments	A-3	(190,243)	(147,691)
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	15,896	14,216
8		Total utility plant reserves		(55,275,608)	(51,431,077)
9		Total utility plant less reserves		120,705,815	114,387,629
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	116,145	120,539
13	253	Reserve for depreciation and amortization of other property	A-3	(25,225)	(26,002)
14		Other physical property less reserve		90,920	94,537
15	111	Investments in associated companies	A-4	0	0
16	112	Other investments	A-5	0	0
17	113	Sinking funds	A-6	0	0
18	114	Miscellaneous special funds	A-7	0	0
19		Total investments and fund accounts		90,920	94,537
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		51,056	0
23	121	Special deposits		0	0
24	122	Working funds		1,814	1,861
25	123	Temporary cash investments		0	0
26	124	Notes receivable	A-9	0	0
27	125	Accounts receivable		4,752,217	3,478,510
28	126	Receivables from associated companies	A-10	7,738,336	10,819,048
29	131	Materials and supplies		257,757	287,634
30	132	Prepayments	A-11	753,071	944,143
31	133	Other current and accrued assets	A-12	0	0
32		Total current and accrued assets		13,554,251	15,531,196
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	970,347	1,032,485
36	141	Extraordinary property losses	A-14	0	0
37	142	Preliminary survey and investigation charges		0	6,277
38	143	Clearing accounts		0	0
39	145	Other work in progress		9,481	12,165
40	146	Other deferred debits	A-15	6,254,444	4,111,110
41		Total deferred debits		7,234,272	5,162,037
42		Total assets and other debits		141,585,258	135,175,399
43					

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	A-18	745,380	745,380
3	201	Preferred capital stock	A-18	3,982,267	3,982,267
4	202	Stock liability for conversion		0	0
5	203	Premiums and assessments on capital stock	A-19	126,550	126,550
6	150	Discount on capital stock	A-16	0	0
7	151	Capital stock expense	A-17	0	0
8	270	Capital surplus	A-20	4,881,844	4,881,844
9	271	Earned surplus	A-21	49,059,544	45,712,841
10		Total corporate capital and surplus		58,795,585	55,448,882
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	A-22	0	0
14	205	Undistributed profits of proprietorship or partnership	A-23	0	0
15		Total proprietary capital		0	0
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	A-24	33,000,000	33,000,000
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25	0	0
21	213	Miscellaneous long-term debt	A-26	0	0
22		Total long-term debt		33,000,000	33,000,000
23		Special deposits		0	0
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28	0	0
26	221	Notes receivable discounted		0	0
27	222	Accounts payable		1,395,995	2,845,669
28	223	Payables to associated companies	A-29	99,888	92,797
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		305,874	294,376
33	228	Taxes accrued	A-31	107,220	633,390
34	229	Interest accrued		610,483	620,979
35	230	Other current and accrued liabilities	A-30	5,355,099	3,728,601
36		Total current and accrued liabilities		7,874,559	8,215,812
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13	0	0
40	241	Advances for construction	A-32	7,238,174	7,243,268
41	242	Other deferred credits	A-33	1,199,128	1,801,257
42		Total deferred credits		8,437,302	9,044,525
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	A-34	147,094	197,342
46	255	Insurance reserve	A-34	0	0
47	256	Injuries and damages reserve	A-34	0	0
48	257	Employees' provident reserve	A-34	0	0
49	258	Deferred income taxes	A-34	15,736,522	13,463,683
50		Total reserves		15,883,616	13,661,025
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	A-35	17,594,196	15,805,155
54		Total liabilities and other credits		141,585,258	135,175,399

SCHEDULE B
Income Account for the Year

Line No.	Oracle Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	B-1	52,346,819
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	32,300,212
6	503	Depreciation		4,813,074
7	504	Amortization of limited-term utility investments	A-3	42,552
8	505	Amortization of utility plant acquisition adjustments	A-3	(1,680)
9	506	Property losses chargeable to operations	B-3	0
10	507	Taxes	B-4	5,821,552
11		Total operating revenue deductions		42,975,710
12		Net operating revenues		9,371,109
13	508	Income from utility plant leased to others		0
14	510	Rent for lease of utility plant		0
15		Total utility operating income		9,371,109
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	0
19	522	Revenue from lease of other physical property		0
20	523	Dividend revenues		0
21	524	Interest revenues		0
22	525	Revenues from sinking and other funds		0
23	526	Miscellaneous nonoperating revenues	B-7	406,416
24	527	Nonoperating revenue deductions - Dr.	B-8	(9,290)
25		Total other income		397,126
26		Net income before income deductions		9,768,235
27				
28		III. INCOME DEDUCTIONS		
29	401	Sale/Assets - Cr.		0
30	530	Interest on long-term debt		1,722,560
31	531	Amortization of debt discount and expense		62,138
32	532	Amortization of premium on debt - Cr.		0
33	533	Taxes assumed on interest		0
34	534	Interest on debt to associated companies		0
35	535	Other interest charges	B-9	0
36	536	Interest charged to construction - Cr.		0
37	537	Miscellaneous amortization		0
38	538	Miscellaneous income deductions	B-10	120,575
39		Total income deductions		1,905,273
40		Net income		7,862,962
41				
42		IV. DISPOSITION OF NET INCOME		
43	540	Miscellaneous reservations of net income		0
44				
45		Balance transferred to Earned Surplus or		0
46		Proprietary Accounts scheduled on page 21		

SCHEDULE A-1
Account 100 - Utility Plant

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	100 - 1	Utility plant in service (Schedule A-1a)	152,589,417	12,441,789	(517,471)	0	164,513,735
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	12,248,029	xxxxxxxxxx	(1,747,716)		10,500,313
4	100 - 4	Utility plant held for future use (Sch A-1c)	1,045,300	xxxxxxxxxx	(13,885)		1,031,415
5	100 - 5	Utility plant acquisition adjustments	(64,040)		xxxxxxxxxx		(64,040)
6	100 - 6	Utility plant in process of reclassification	0				0
7		Total utility plant	165,818,706	12,441,789	(2,279,072)	0	175,981,423

SCHEDULE A-1a
Account 100.1 - 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)
8		I. INTANGIBLE PLANT					
9	301	Organization	24,996	0	0	0	24,996
10	302	Franchises and consents (Schedule A-1b)	8,040	0	0	0	8,040
11	303	Other intangible plant	945,421	0	0	0	945,421
12		Total intangible plant	978,457	0	0	0	978,457
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	989,558	3,617	0	0	993,175
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	0	0	0	0	0
19	312	Collecting and impounding reservoirs	0	0	0	0	0
20	313	Lake, river and other intakes	0	0	0	0	0
21	314	Springs and tunnels	0	0	0	0	0
22	315	Wells	6,994,768	1,952,664	(56,656)	0	8,890,776
23	316	Supply mains	7,133,950	0	0	0	7,133,950
24	317	Other source of supply plant	329,824	0	0	0	329,824
25		Total source of supply plant	14,458,542	1,952,664	(56,656)	0	16,354,550
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	4,524,313	263,190	0	0	4,787,503
29	322	Boiler plant equipment	0	0	0	0	0
30	323	Other power production equipment	0	0	0	0	0
31	324	Pumping equipment	9,603,052	823,299	(26,630)	0	10,399,721
32	325	Other pumping plant	33,865	234,765	0	0	268,630
33		Total pumping plant	14,161,230	1,321,254	(26,630)	0	15,455,854
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	844,489	232,589	0	0	1,077,078
37	332	Water treatment equipment	3,137,911	180,432	0	0	3,318,343
38		Total water treatment plant	3,982,400	413,021	0	0	4,395,421

Schedule A-1a
Account 100.1 - 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	405,137			0	405,137
3	342	Reservoirs and tanks	16,068,852	1,147,205		0	17,216,057
4	343	Transmission and distribution mains	67,255,758	3,584,002	(50,976)	0	70,788,784
5	344	Fire mains					0
6	345	Services	16,067,688	1,706,971	(70,841)	0	17,703,818
7	346	Meters	4,007,469	677,407	(240,759)	0	4,444,117
8	347	Meter installations					0
9	348	Hydrants	6,039,616	324,491	(12,558)		6,351,549
10	349	Other transmission and distribution plant					0
11		Total transmission and distribution plant	109,844,520	7,440,076	(375,134)	0	116,909,462
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	2,533,505	916,010			3,449,515
15	372	Office furniture and equipment	1,444,365	57,278	(59,051)		1,442,592
16	373	Transportation equipment	17,681	29,797		0	47,478
17	374	Stores equipment	0				0
18	375	Laboratory equipment	0				0
19	376	Communication equipment	2,430,356	109,585			2,539,941
20	377	Power operated equipment	71,852				71,852
21	378	Tools, shop and garage equipment	255,952	43,329			299,281
22	379	Other general plant	0				0
23	381	GIS Mapping Facilities	1,420,999	155,158			1,576,157
24		Total general plant	8,174,710	1,311,157	(59,051)	0	9,426,816
25							
26		VIII. UNDISTRIBUTED ITEMS					
27	390	Other tangible property	0				0
28	391	Utility plant purchased	0				0
29	392	Utility plant sold	0				0
30		Total undistributed items	0	0	0	0	0
31		Total utility plant in service	152,589,417	12,441,789	(517,471)	0	164,513,735

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at Which Carried in Account 1 (e)
32	City of Whittier	4/21/87	12	09/20/30	5,621
33	City of Industry	8/13/59	50	6/25/59	251
34	City of La Puente	9/27/60	50	9/27/60	478
35	County of Los Angeles	10/27/05	15	11/28/80	1,690
36		Total		xxxxxxxxxxxxxxxxxxxxxxxxxxxx	8,040

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c
Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Glendora WTM-LA Public Works	5/04	2009	18,379
2	Recycled Water Transmission Main - Azusa Avenue	3/05	Not Yet Determined	122,285
3	Plant 167 Tank Painting and Coating and Site Work	11/05	2010	12,100
4	Recycled Water Pump Station - West Covina Golf Course	3/05	Not Yet Determined	11,971
5	Recycled Water Pump Station - (900 RW Zone)	9/06	Not Yet Determined	11,099
6	2.0 MG Recycled Water Reservoir	9/06	Not Yet Determined	20,738
7	Plant 119 Reservoir Replacement	8/07	2011	89,644
8	Plant 140 W-5 Packer Project	12/07	Not Yet Determined	15,895
9	Glendora Pipeline	2/08	2010	3,945
10	Grand Ave. Pipeline from Gladstone to Armstead	3/08	2009	72,205
11	Plant 503 - Plant and Coat Reservoir	6/08	2010	6,855
12	880 Zone Pipeline Replacement - Phase 1	7/08	2009	23,763
13	Recycled Water Project	6/06	Not Yet Determined	91,389
14	Recycled Water Project	12/06	Not Yet Determined	427,618
15	"D" Line	11/06	Not Yet Determined	28,735
16	Valley View and Stage Grade Separation	12/06	2009	20,189
17	Pipeline Replacement in La Calma	7/07	2009	10,799
18	Pipeline Replacement in Laurel	7/07	2009	14,440
19	Pipeline Replacement in Washington Avenue	7/07	2009	16,571
20	WLM Grey Plastic Pipe Replacement	4/08	2009	6,669
21	California Pipeline Project	9/08	2009	288
22	Plant 205 Pump Station Replacement	9/08	2011	5,838
Total				1,031,415

**SCHEDULE A-2
Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Land, Structures, Fences, Landscaping, etc.	89,544
2	Other	26,601
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	Total	116,145

NAME AND DESCRIPTION OF PROPERTY	
PLANT #101 - LAND AND LANDSCAPING	4,810.28
PLANT #106W1 - LAND	6,695.26
PLANT #107B2 - LAND AND FENCE	4,941.87
PLANT #111W1 - LAND	734.55
PLANT #113 - LAND, FENCE AND SPRINKLERS	1,023.75
PLANT #114 - LAND, FENCE	5,688.91
PLANT #120 - LAND AND FENCE	3,275.13
PLANT #122 - LAND, FENCE AND SPRINKLERS	4,581.24
PLANT #134 - LAND, FENCE AND SPRINKLERS	4,807.49
PLANT #135 - LAND AND FENCE	9,015.79
PLANT #143B1 - LAND AND FENCE	2,815.06
PLANT #144B1 - LAND, FENCE AND SPRINKLERS	4,199.68
PLANT 145 - LAND, FENCE, DRIVEWAY, LANDSCAPING/SPRINKLERS	4,139.82
PLANT 148 - LAND, FENCE, DRIVEWAY	5,579.94
PLANT #152 - LAND, FENCE AND SPRINKLERS	4,160.66
PLANT #153W1 - LAND	759.12
PLANT #154W1 - LAND	6,000.00
PLANT #155 - LAND AND FENCE	5,092.94
PLANT #157 - LAND AND SPRINKLERS	777.96
PLANT #164 - FAIRBANKS MORSE	4,497.96
PLANT #424 - LAND AND FENCE	5,946.98
SOUTH HILLS COUNTRY CLUB	26,600.67
	\$116,145.06

NOTE: These parcels of land are listed at book cost;
replacement or FMV not available.

**SCHEDULE A-1d
RATE BASE**

Line No.	Title of Account (a)	Balance Beginning of Year (c)	Balance End of Year (d)
1	RATE BASE		
2			
3	TOTAL COMPANY		
4	Utility Plant	152,589,417	164,513,735
5	Construction Work in Progress	12,248,029	10,500,313
6	Materials and Supplies	287,634	257,757
7	Working Cash	1,175,595	1,278,488
8	SUBTOTAL	166,300,675	176,550,293
9			
10	LESS DEDUCTIONS FROM RATE BASE		
11	Reserve for Depreciation	51,297,602	55,101,261
12	Unamortized Investment Tax Credits	448,181	408,210
13	Contributions in Aid of Construction	15,805,155	17,594,196
14	Advances for Construction	7,243,268	7,238,174
15	Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	9,557,308	9,289,041
16	Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(140,710)	(134,575)
17	Accumulated Deferred Taxes Associated with Taxable CIAC	(123,373)	(88,316)
18	Pension Reserve	173,792	-
19	Unamortized Deferred Revenues, Taxable C.I.A.C.	83,933	66,800
20	Accumulated Deferred Income Taxes - Pension Reserve	(60,827)	-
21	SUBTOTAL DEDUCTIONS	84,284,329	89,474,791
22			
23	TOTAL RATE BASE	82,016,346	87,075,502
24			
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SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation

Line No.	Acct.	Title of Account (a)	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.	32,228,554	29,951,795
5	726	2. Purchased Power & Commodity for Resale*	3,274,388	3,073,569
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. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$	6,714,282	6,239,957
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$	-	-
12		9. $1/12 \times \text{Line 2}$	272,866	256,131
13		10. Operational Cash Requirement (7 + 8 - 9)	6,441,416	5,983,826
14				
15				
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
17				
18		Working cash per settlement in D. 06-18-017	1,278,488	1,175,595
19				
20				
21				
22				
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SCHEDULE A-3
Accounts 250 to 253, Inclusive - 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	51,297,602	147,691	(14,216)	26,002
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 (1)	4,813,073	42,552	(1,680)	
4	(b) Charged to Account 266	896,408			
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	3,935			
7	(e) All other credits (2)				
8	Total credits	5,713,416	42,552	(1,680)	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	517,849			777
11	(b) Cost of removal	1,391,908			
12	(c) All other debits (3)	0			
13	Total debits	1,909,757	0	0	777
14	Balance in reserve at end of year	55,101,261	190,243	(15,896)	25,225
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 3.10%				
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	Corresponding Transfers in to 110 Property				
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29	NONE				
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Other	()			
42	(c) Both straight line and liberalized	(X)			
43					DDB with change-over to Straight-line (pre 1982 assets)
44					ACRS (1982 - 1986 assets)
					Macrs (1987 - Present)

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(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
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	553,451	357,674	(56,656)	(89,148)	765,321
7	316	Supply mains	2,392,354	207,741			2,600,095
8	317	Other source of supply plant	343,031	(4,924)			338,107
9		Total source of supply plant	3,288,836	560,491	(56,656)	(89,148)	3,703,523
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	693,591	172,212			865,803
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	4,304,731	488,072	(26,629)	(12,666)	4,753,508
16	325	Other pumping plant	(277)	4,232			3,955
17		Total pumping plant	4,998,045	664,516	(26,629)	(12,666)	5,623,266
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	51,682	35,837			87,519
21	332	Water treatment equipment	1,230,977	164,312			1,395,289
22		Total water treatment plant	1,282,659	200,149	0	0	1,482,808
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	62,845	20,848			83,693
26	342	Reservoirs and tanks	2,869,638	468,446		(424,592)	2,913,492
27	343	Transmission and distribution mains	22,265,433	1,804,286	(50,976)	(526,678)	23,490,065
28	344	Fire mains	0				0
29	345	Services	8,494,857	763,602	(70,842)	(192,193)	8,995,424
30	346	Meters	1,320,674	328,746	(241,137)	3,209	1,411,492
31	347	Meter installation	0				0
32	348	Hydrants	3,101,161	289,671	(12,556)	(30,112)	3,348,162
33	349	Other transmission and distribution plant	0				0
34		Total trans. and distribution plant	38,114,608	3,675,599	(375,513)	(1,172,366)	40,242,328
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	(369,679)	79,852		(114,898)	(424,725)
38	372	Office furniture and equipment	1,132,893	(7,877)	(59,051)	900	1,066,865
39	373	Transportation equipment	11,986	(9,976)			2,010
40	374	Stores equipment	0				0
41	375	Laboratory equipment	0				0
42	376	Communication equipment	1,949,131	220,234			2,169,365
43	377	Power operated equipment	67,495	577			68,072
44	378	Tools, shop and garage equipment	215,435	(6,778)			208,657
45	379	Other general plant	(205)			205	0
46	381	GIS Mapping	626,398	332,694			959,092
47	390	Other tangible property	0				0
48	391	Water plant purchased	0				0
49		Total general plant	3,613,454	608,726	(59,051)	(113,793)	4,049,336
50		Total	51,297,602	5,709,481	(517,849)	(1,387,973)	55,101,261

SCHEDULE A-4
Account 111 - Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2							
3	NONE						
4							
5							
6							
7		Totals					

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8		
9		
10		
11		
12	NONE	
13		
14		
15		
16	Total	

SCHEDULE A-6
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Income (d)	Deductions During Year (e)	Balance End of Year (f)
			Principal (c)				
1							
2							
3							
4							
5	NONE						
6							
7							
8							
9	Totals						

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Income (d)	Deductions During Year (e)	Balance End of Year (f)
			Principal (c)				
10							
11							
12							
13	NONE						
14							
15							
17							
18							
19	Totals						

**SCHEDULE A-8
Account 121 - Special Deposits**

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
NONE		

**SCHEDULE A-9
Account 124 - Notes Receivable**

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (f)	Interest Received During Year (g)
NONE						
Totals						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
Southwest Water Company	5,268,999	6.50%	435,112	435,112
Southwest Water Company	2,000,000	6.295%	125,900	125,900
Utility Group	468,337	6.50%	49,580	49,580
Totals	7,738,336		610,592	610,592

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
SEE ATTACHED SCHEDULE	
Totals	753,071

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Item (a)	Amount (b)
NONE	
Totals	

SUBURBAN WATER SYSTEMS
ANALYSIS OF ACCT. 132
A-11
DECEMBER 31, 2008

DESCRIPTION	ACCT NO.	BALANCE 12/31/07	BALANCE 12/31/08
BROKER'S FEES	13230	0	86,937
DIRECTORS INSURANCE	13221	60,878	50,569
UMBRELLA INSURANCE	13222	200,188	167,987
CRIME INSURANCE	13223	539	504
GENERAL LIABILITY INSURANCE	13224	35,827	42,183
WORKERS COMP INSURANCE	13225	142,549	98,397
BUSINESS AUTO INSURANCE	13226	157,990	13,150
PROPERTY INSURANCE	13227	135,489	127,440
TRAVEL ACCIDENT INSURANCE	13228	461	434
EMPLOYEE PRACTICES	13229	1,313	1,408
COUNTY TAX HEALTH LICENSE	13231	5,553	5,700
FIDUCIARY INSURANCE	13233	342	321
SECURITY DEPOSIT - CENTER CRT BLD	13235	18,636	18,636
PREPAID CONTRACTS & MISC	13260	184,378	139,405
TOTAL		944,143	753,071

SCHEDULE A-13

Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expense associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	*Debits during year (g)	Credits during year (h)	*Credits adjust during year (i)	Balance end of year (j)
				From - (d)	To - (e)					
1	Series A	0	0			0	0	0	0	0
2	Series B	8,000,000	384,066	02-20-92	02-20-22	181,118	0	12,804	0	168,314
4	Series D	15,000,000	764,013	10-20-04	10-20-24	641,983	0	38,200	0	603,783
5	Series E	10,000,000	234,046	10-20-06	10-20-26	209,384	0	11,134	0	198,250
6										
7	Total	33,000,000	1,382,125	x x x x x x x	x x x x x x x	1,032,485	0	62,138	0	970,347
8										
9										
10										

*Redeemed Series A Bond on 12/2/04. The unamortize cost \$89,275 was combined with Series D Bond cost.

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2		NONE				
3						
4	Total			XXXXXXXXXXXX		

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of Year (b)
5	Miscellaneous	719,560
6	Investment-Cobank	96,000
7	FASB 109, regulatory assets	3,586,930
	Accrued Vacation	399,319
	Future Cost of Removal	(487,473)
8	ARO (Asset Retirement Obligation) assets	113,688
9	Goodwill	1,826,420
10		
11	Total	6,254,444

SCHEDULE A-16
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
11		
12	NONE	
13	Total	

SCHEDULE A-17
Account 151 - Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
14		
15	NONE	
16	Total	

SCHEDULE A-18
Accounts 200 and 201 - Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding 1 (d)	Total Par Value 2 Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock	500,000	5	149,076.00	745,380	7.3934	4,408,734
2	Series A - Preferred (20110)	100,000	50	43,843.83	2,192,192	0.6563	115,088
3	Series B- Preferred (20120)	80,000	50	35,801.50	1,790,075	0.3750	53,704
4							
5							
6	Totals	680,000		228,721.33	4,727,647		4,577,526

1 After deduction for amount of reacquired stock held by or for the respondent.

2 If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	Southwest Water Company	149,076.0	Southwest Water Company	43,843.8
8			Southwest Water Company	35,801.5
9				
10				
11				
12				
13				
14				
15	Total number of shares	149,076.0	Total number of shares	79,645.3

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
16	Common Stock	126,550
17		
18		
19		
20		
21		
22		
23		
24	Total	126,550

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	4,881,844
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	0
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	0
11	Balance end of year	4,881,844

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	45,712,841
13		CREDITS	
14	400	Credit balance transferred from income account	7,862,962
15	401	Miscellaneous credits to surplus (detail)	61,267
16		(Adjustments from prior periods)	0
17		Total credits	7,924,229
18		DEBITS	
19	410	Debit balance transferred from income account	0
20	411	Dividend appropriations-preferred stock	168,792
21	412	Dividend appropriations-Common stock	4,408,734
22	413	Miscellaneous reservations of surplus	0
23	414	Miscellaneous debits to surplus (detail)	0
24			
25		Total debits	4,577,526
26		Balance end of year	49,059,544

SCHEDULE A-22
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	0
2	CREDITS	
3	Net income for year	0
4	Additional investments during year	0
5	Other credits (detail)	0
6		
7	Total credits	0
8	DEBITS	
9	Net loss for year	0
10	Withdrawals during year	0
11	Other debits (detail)	0
12		
13	Total debits	0
14	Balance end of year	0

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership
 (The use of this account is optional)

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	0
16	CREDITS	
17	Net income for year	0
18	Other credits (detail)	0
19		
20	Total credits	0
21	DEBITS	
22	Net loss for year	0
23	Withdrawals during year	0
24	Other debits (detail)	0
25		
26		
27	Total debits	0
28	Balance end of year	0

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	Series B	02/20/92	02/20/22	8,000,000	8,000,000	9.09%	0	0	727,200	727,200
2	Series D	10/20/04	10/01/24	15,000,000	15,000,000	5.64%	0	0	846,000	846,000
3	Series E	10/20/06	10/20/26	10,000,000	10,000,000	6.30%	0	0	629,496	639,992
4										
5										
6										
7	Totals			33,000,000	33,000,000		0	0	\$2,202,696	2,213,192

¹ After deduction for amount of reacquired bonds held by or for the respondent.

**SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: _____ N/A _____
Address: _____
Phone Number: _____
Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ N/A _____

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ N/A
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

4. Account information:

Bank Name: _____ N/A _____
Account Number: _____
Date Opened: _____

SCHEDULE A-24 (b)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA (continued)

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant	N/A				N/A
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	N/A				N/A
20		Total water plant in service	N/A				N/A

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9					
10					
11	NONE				
12					
13	Totals				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15								
16	NONE							
17								
18								
19								
20								
21	Totals							

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23					
24	NONE				
25					
26	Totals				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4							
5	NONE						
6							
7							
8							
9							
	Totals						

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10	Water Suppliers Mobile Communications	30,143		0	0
11	Southwest Resource Management	69,745		0	0
12					
13					
14	Totals	99,888		0	0

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (b)
15	Volume Related	3,356,063
16	Accrued Salaries	914,566
17	WIP Retention	171,839
18	Audit Fees	20,833
19	Legal Costs	25,000
20	Consulting fees	58,320
21	Unclaimed Refund Contract Payments	18,167
22	Franchise Fees Payable	660,503
23	Medical/Dental Accrual	108,041
24	Deferred Rent - Current	31,021
25	Other	(9,256)
	Total	5,355,097

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be show separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) an explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 34, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property (228-1)	(12,175)	0	872,065	870,160	(190)	(10,080)	0
2	Taxes on other personal property	0	0	(6,396)	(6,396)	0	0	0
3	State corporation franchise tax (228-2)	44,172	0	930,189	731,673	131,536	111,152	0
4	State unemployment insurance tax	0	0	33,319	33,319	0	0	0
5	Other state and local taxes	0	0	0	0	0	0	0
6	Federal unemployment insurance tax	0	0	8,546	8,546	0	0	0
7	Fed. ins. contr. act (old age retire.)	0	0	503,165	503,165	0	0	0
8	Other federal taxes (228-2)	0	0	0	0	0	0	0
9	Federal income taxes (228-2)	584,755	0	1,513,702	2,522,634	(403,252)	(20,925)	0
10	Subtotal	616,752	0	3,854,590	4,663,101	(271,906)	80,147	0
11								
12	Accrued payroll tax (228-3)	16,638	0	27,073	16,638	0	27,073	0
13								
14	Totals	633,390	0	3,881,663	4,679,739	(271,906)	107,220	0

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXXXX	7,243,268
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	166,380
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	7,409,648
4	Charges during year	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	0	XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	163,020	XXXXXXXXXXXXXXXXXXXX
8	Unclaimed refund payments/scheduled payments to State of California	8,454	XXXXXXXXXXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXXXXXXXXXX	171,474
10	Transfers to Acct 265, Contributions in Aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	0	XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount	0	XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXXXX	0
14	Securities Exchanged for Contracts (enter detail below)	0	XXXXXXXXXXXXXXXXXXXX
15	Subtotal-Charges during year	XXXXXXXXXXXXXXXXXXXX	171,474
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	7,238,174

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			0
18	Preferred stock			0
19	Bonds			0
20	Other (describe)			0
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Revenue (CIAC) 242-30	61,697
2	Developer Deposits 242-00	1,737,202
3	Lessee Deposits 242-40	20,000
4	Long-term Refund Contracts Unclaimed 242-89	13,829
5	Long-term Unclaimed Checks Payable 242-90	2,934
6	Other Long Term Liab. - Consulting Obligation 213-00	881,983
7	Deferred Rent Non Current 242-50	91,441
8	Deferred ITC 242-96	408,210
9	FASB 109 Federal Reg Liability 242-98	206,435
9a	FASB 109 State Reg Liability 242-99	80,920
9b	ARO (Asset Retirement Obligation) Liability 242-95	116,974
9c	Balancing Account 2002 242-91	122,075
9d	Balancing Account 2003 242-92	400,750
9e	Balancing Account 2004 242-93	324,926
9f	Balancing Account 2005 242-94	(750,423)
9g	Balancing Account 2006 242-80	(1,520,209)
9h	Balancing Account 2007 242-81	(1,922,540)
9i	Balancing Account 2008 242-82	(1,428,990)
9j	Balancing Account 2001 242-97	(2,985,048)
9k	Balancing Account Contra Pre 11/01 - SJ 242-50	489,449
9l	Balancing Account Contra Pre 11/01 - LM 242-51	2,686,441
9m	Balancing Account Contra 12/01 to 06/07 - SJ 242-52	635,630
9n	Balancing Account Contra 12/01 to 06/07 - LM 242-53	1,065,873
9o	Balancing Account Contra 07/07 to 09/08 242-54	45,007
9p	Low Income Prog-Surcharges 146-00	255,551
9q	Low Income Prog-Surcredits 146-00	(36,770)
9r	Water Conservation 242-00	195,781
	Total	1,199,128

SCHEDULE A-34
Account 254 to 258, Inclusive-Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
10	#254	197,342	Write-offs	123,453		73,205	147,094
11	#258	13,463,683	Def. Income taxes	65,737		2,338,576	15,736,522
12							
13							
12							
13							
14	Totals	13,661,025		189,190		2,411,781	15,883,616

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid Construction

1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Oracle Acct.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
				Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
				Depreciable (c)	Non-Depreciable (d)		
1	25710/50	Balance beginning of year	15,805,155	15,702,354	102,801	0	0
2		Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
3	25710	Contributions received during year	2,685,449	2,685,449	0	XXXXXX XX	XXXXXX XX
4		Other credits*	0	0	0	0	0
5		Total credits	2,685,449	2,685,449	0	0	0
6		Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
7	25750	Depreciation charges for year	898,408	896,408	XXXXXX XX	XXXXXX XX	XXXXXX XX
8		Nondepreciable donated property retired	0	XXXXXX XX	0	XXXXXX XX	XXXXXX XX
9		Other debits*	0	0	0	0	0
10		Total debits	896,408	896,408	0	0	0
11		Balance end of year	17,594,196	17,491,395	102,801	0	0

*Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE B-1
Account 501 - 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 60111	Metered sales to general customers 601-11 Res	39,140,732	38,541,993	598,739
3		601.1 Commercial sales	8,418,353	8,347,765	70,588
4		601.2 Industrial sales	1,002,566	1,153,673	(151,107)
5		601.3 Sales to public authorities	2,634,008	2,802,105	(168,097)
6		Sub-total	51,195,659	50,845,536	350,123
7		601.4 Metered flooding	61,875	96,361	(34,486)
8	602	Unmetered sales to general customers	0	0	0
8a		602.1 Commercial sales	0	0	0
9		602.2 Industrial sales	0	0	0
10		602.3 Sales to public authorities	0	0	0
11		Sub-total	61,875	96,361	(34,486)
12	603	Sales to irrigation customers	0	0	0
13		603.1 Metered sales	0	0	0
14		603.2 Unmetered sales	0	0	0
15		Sub-total	0	0	0
16	604	Private fire protection service	776,732	741,198	35,534
17	605	Public fire protection service	0	0	0
18	606	Sales to other water utilities for resale	19,381	17,687	1,694
19	607	Sales to governmental agencies by contracts	0	0	0
20	608	Interdepartmental sales	0	0	0
21	609	Other sales or service	0	0	0
22		Sub-total	796,113	758,885	37,228
23		Total other water revenues	52,053,647	51,700,782	352,865
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	217,186	162,811	54,375
26	612	Rent from water property	8,100	7,800	300
27	613	Interdepartmental rents	0	0	0
28	614	Other water revenues	67,886	62,335	5,551
29		Total other water revenues	293,172	232,946	60,226
30	501	Total operating revenues	52,346,819	51,933,728	413,091

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities 1	
32	Los Angeles County	12,610,349
33	Orange County	219,857
34		
35	Operations within incorporated territory	
36	City or town of West Covina	15,285,271
37	City or town of La Puente	2,533,586
38	City or town of Glendora	968,416
39	City or town of Industry	895,131
40	City or town of Walnut	2,313,729
41	City or town of Whittier	7,380,902
42	City or town of La Mirada	9,867,375
43	City or town of Covina	141,336
44	City or town of La Habra	78,520
45	City or town of Buena Park	52,347
46	Total	52,346,819

1 Should be segregated to operating districts.

SCHEDULE B-2
Account 502 - 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		0	0	0
4	701	Operation supervision, labor and expenses			C	0	0	0
5	702	Operation labor and expenses	A	B		0	0	0
6	703	Miscellaneous expenses	A			1,294,558	(511,186)	1,805,744
7	704	Purchased water	A	B	C	9,185,197	12,463,248	(3,278,051)
7a	70401	Contributions from cooperating respondents	A	B	C	(1,329,755)	(3,036,564)	1,706,809
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		0	0	0
10	706	Maintenance of structures and facilities			C	0	0	0
11	707	Maintenance of structures and improvements	A	B		0	0	0
12	708	Maintenance of collect and impound reservoirs	A			0	0	0
13	708	Maintenance of source of supply facilities		B		0	0	0
14	709	Maintenance of lake, river and other intakes	A			0	0	0
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			15,213	5,304	9,909
17	712	Maintenance of supply mains	A			0	0	0
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				9,165,213	8,920,802	244,411
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		0	0	0
23	721	Operation supervision labor and expenses			C	0	0	0
24	722	Power production labor and expense	A			0	0	0
25	722	Power production labor, expenses and fuel		B		0	0	0
26	723	Fuel for power production	A			0	0	0
27	724	Pumping labor and expenses	A	B		271,600	177,812	93,788
28	725	Miscellaneous expenses	A			2,740	881	1,859
29	726	Fuel or power purchased for pumping	A	B	C	3,274,388	3,073,569	200,819
30		Maintenance						
31	729	Maintenance of supervision and engineering	A	B		0	0	0
32	729	Maintenance of structures and equipment			C	0	0	0
33	730	Maintenance of structures and improvements	A	B		52,815	25,948	26,867
34	731	Maintenance of power production equipment	A	B		0	0	0
35	732	Maintenance of pumping equipment	A	B		345,832	378,066	(32,234)
36	733	Maintenance of other pumping plant	A	B		0	0	0
37		Total pumping expenses				3,947,375	3,656,276	291,099

SCHEDULE B-2
Account 502 - 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		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B	0	0	0	
4	741	Operation supervision, labor and expenses			0	0	0	
5	742	Operation labor and expenses	A		512,258	459,075	53,183	
6	743	Miscellaneous expenses	A	B	6,277	19,884	(13,607)	
7	744	Chemicals and filtering materials	A	B	302,958	249,027	53,931	
8		Maintenance						
9	746	Maintenance of supervision and engineering	A	B	0	0	0	
10	746	Maintenance of structures and equipment			0	0	0	
11	747	Maintenance of structures and improvements	A	B	0	0	0	
12	748	Maintenance of water treatment equipment	A	B	8,788	9,291	(503)	
13		Total water treatment expenses			830,281	737,277	93,004	
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B	0	0	0	
17	751	Operation supervision, labor and expenses			0	0	0	
18	752	Storage facilities expenses	A		139,429	111,229	28,200	
19	752	Operation labor and expenses		B	0	0	0	
20	753	Transmission and distribution lines expenses	A		204,446	128,606	75,840	
21	754	Meter expenses	A		908	0	908	
22	755	Customer installations expenses	A		2,613	23,853	(21,240)	
23	756	Miscellaneous expenses	A		0	0	0	
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B	0	0	0	
26	758	Maintenance of structures and plant			0	0	0	
27	759	Maintenance of structures and improvements	A	B	0	0	0	
28	760	Maintenance of reservoirs and tanks	A	B	24,182	41,653	(17,471)	
29	761	Maintenance of trans. and distribution mains	A		920,554	1,195,128	(274,574)	
30	761	Maintenance of mains		B	0	0	0	
31	762	Maintenance of fire mains	A		0	0	0	
32	763	Maintenance of services	A		557,983	393,390	164,593	
33	763	Maintenance of other trans. and distribution plant		B	0	0	0	
34	764	Maintenance of meters	A		252,089	172,481	79,608	
35	765	Maintenance of hydrants	A		153,081	124,569	28,512	
36	766	Maintenance of miscellaneous plant	A		0	0	0	
37		Total transmission and distribution expenses			2,255,285	2,190,909	64,376	

SCHEDULE B-2

Account 502 - 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		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		0	0	0
4	771	Superv., meter read, other customer acct. expenses			C	0	0	0
5	772	Meter reading expenses	A	B		234,025	232,080	1,945
6	773	Customer records and collection expenses	A			1,252,367	1,165,596	86,771
7	773	Customer records and accounts expenses		B		0	0	0
8	774	Miscellaneous customer accounts expenses	A			0	0	0
9	775	Uncollectible accounts	A	B	C	71,659	39,853	31,806
10		Total customer account expenses				1,558,051	1,437,529	120,522
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses			C	0	0	0
15	782	Demonstrating and selling expenses	A			0	0	0
16	783	Advertising expenses	A			50,256	30,164	20,092
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				50,256	30,164	20,092
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	3,079,713	2,597,577	482,136
23	792	Office supplies and other expenses	A	B	C	953,806	885,682	68,124
24	793	Property insurance	A			199,209	280,489	(81,280)
25	793	Property insurance, injuries and damages		B	C	0	0	0
26	794	Injuries and damages	A			714,111	840,338	(126,227)
27	795	Employees' pensions and benefits	A	B	C	1,829,464	1,411,149	418,315
28	796	Franchise requirements	A	B	C	623,767	662,071	(38,304)
29	797	Regulatory commission expenses	A	B	C	1,020,377	868,618	151,759
30	798	Outside services employed	A			(212,916)	384,989	(597,905)
31	798	Miscellaneous other general expenses		B		0	0	0
32	798	Miscellaneous other general operation expenses			C	0	0	0
33	799	Miscellaneous general expenses	A			107,644	87,533	20,111
34		Maintenance						
35	805	Maintenance of general plant	A	B	C	140,919	277,460	(136,541)
36		Total administrative and general expenses				8,456,094	8,295,906	160,188
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	521,474	408,586	112,888
39	812	Administrative expenses transferred--Cr.	A	B	C	(182,558)	(1,198,403)	1,015,845
40	813	Duplicate charges - Cr.	A	B	C	0	0	0
40a	901	Charges by associated companies, clearing	A			4,803,000	4,530,996	272,004
40b	902	Stores expense, clearing	A			0	0	0
40c	903	Transportation expense, clearing	A			823,580	890,710	(67,130)
40d	906	Tools and work equipment, clearing	A			72,161	90,895	(18,734)
41		Total miscellaneous				6,037,657	4,722,784	1,314,873
42		Total operating expenses				32,300,212	29,991,647	2,308,565

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1		
2		
3	NONE	
4		
5		
6		
7		
8		

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distributor of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 28.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account—) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property (Acct 228-1)(604-507)	872,066	872,066	0	0	0
10	Taxes on other real and personal property (PUC 50700)	(6,395)	(6,395)	0	0	(SC 604-PUC 527)
11	State corp. franchise tax (PUC 50710)	934,028	934,028	0	0	(3,840)(PUC 258)
12	State franchise tax (PUC 50710)	0	(131,538)	0	0	0
13	State unemployment insurance tax (Source code 428)	33,319	33,319	0	0	0
14	Other state and local taxes (Source code 430)	0	0	0	0	0
15	Federal unemployment insurance tax (Source code 432)	8,545	8,545	0	0	0
16	Federal insurance contributions act (Source code 436)	503,165	503,165	0	0	0
17	Payroll taxes capitalized (Acct 681-507)	0	(27,984)	0	0	27,984
18	Federal income tax (630-5072)	1,513,702	1,639,668	0	0	(125,966)(PUC 258)
19	Other Federal tax (PUC 50720)	0	1,998,656	0	0	0
20	Accrued payroll taxes (PUC 228-3)	27,073	0	0	27,073	0
21						
22						
23						
24	Totals	3,881,663	5,821,552	0	(102,733)	27,984

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from----to----

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 13.....	7,862,962
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	0
3	deductions for non-taxable income):	0
4	Restatement adj 2006, 2007 2008	(740,242)
	Less Restatement adj 2008	193,189
	Net income for the year adjusted	7,315,909
5	Federal income taxes	3,361,719
6		
7	State income taxes	778,124
8		
9	Taxable income not recorded on books:	
10	Income from deferral of gains on sales of properties	180,463
11		
12	Tax deductions not recorded on books:	
13	Amortization of Contributions	(81,718)
14	State tax (Priv. 2007) California	(1,149,231)
16	2007 Property Taxes	(573,155)
17	Flow-through depreciation	(323,590)
18	Normalized depreciation - 1982 and forward	(4,133,583)
19	IDC - capitalized interest	(11,285)
20	Repayment of advances including gross up	(86,774)
	Goodwill of WC Acquisition 2002	(121,761)
21	Book income not recorded on return:	
22	Amortization of deferred revenue associated with contributions	(8,237)
23		
24	Book expenses not deducted on return	182,607
25		
26	Federal taxable income	5,329,488
27		
28	Federal tax rate (34%)	1,812,026
29	Federal tax rate based on 35%*	0
30	Amortization of ITC on '82-90 Assets	(39,971)
31		
32		
33	Tax per 2008 return	1,772,055
34		
35		
36		
37		
38		
39		
40		
41		
42		

* Federal tax rate is 35% if federal taxable income is over \$10,000,000

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Baldwin Park Operable Unit reimbursement for interest	0	0	0
2				
3				
4				
5	Totals	0	0	0

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6	Misc. non-operating expenses (revenue)	406,416
7		
8		
9		
10		
11		
12		
13	Total	406,416

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
14	Ad Valorem Tax Expense	(9,290)
15		
16		
17		
18	Total	(9,290)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
19		
20	NONE	
21		
22	Total	

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	Donations	58,934
24	Political Contributions-California Water Association	6,000
26	Other Expenses	55,641
27	Total	120,575

SCHEDULE C-1
Engineering and Management Fees and Expenses, Etc., During Year

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.		
Line No.			
1	1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?	
2			
3		Answer (Yes or No)	Yes
4	2	Name of each organization or person that was a party to such a contract or agreement.	
5			<i>Suburban Water Systems and Southwest Water Company</i>
6	3	Date of original contract or agreement.	<i>July 14, 1993</i>
7	4	Date of each supplement or agreement.	<i>None</i>
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	
9			
10			
11	5	Amount of compensation paid during the year for supervisor or management	<i>\$1,344,840</i>
12	6	To whom paid	<i>Southwest Water Company</i>
13	7	Nature of payment (salary, traveling expenses, See Note (1))	
14	8	Amounts paid for each class of service	
15			
16	9	Basis for determination of such amounts	<i>4 Factor Allocation</i>
17			
18	10	Distribution of payments:	
19	(a)	Charged to operating expenses	<i>100%</i>
20	(b)	Charged to capital accounts	<i>0%</i>
21	(c)	Charged to other accounts	<i>0%</i>
22		Total	<i>100%</i>
23	11	Distribution of charges to operating expenses by primary accounts.	
24		Number and Title of Account	
25			<i>Account 901 - Charge Associated Company</i>
26			
27			
28		Total	<i>\$ 4,803,000</i>
29	12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
30			<i>Suburban Water Systems is a wholly owned subsidiary of Southwest Water Company</i>

Note (1) Represents allocation of all indirect costs which includes supervision and management.

SCHEDULE C-2
Compensation of Individual Proprietor or Partners

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NONE		
4			
5			
6	Total		

SCHEDULE C-3
Employees and Their Compensation
 (Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply	1	15,266
8	Employees - Pumping	11	647,027
9	Employees - Water treatment	6	371,034
10	Employees - Transmission and distribution	16	975,234
11	Employees - Customer account	20	1,176,142
12	Employees - Sales	0	0
13	Employees - Administrative:	0	0
14	General officers	6	(1) 898,570
15	General office	52	2,522,162
16	Totals	112	6,605,435

(1) This amount excluded President's salaries which paid out of SWCUG

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS				Total Number (f)	TO PROPERTY			
		Employees on Duty		Public (1)			Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17	Various	0	0	0	0	25	84,704	0	0	
18										
19										
20	Totals	0	0	0	0	25	84,704	0	0	

(1) Accidents to employees not on duty should be included in "Public" accidents.

**SCHEDULE C-5
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1		
2		
3		\$12,000
4		
5	TOTAL	\$12,000

**SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

6	
7	
8	NONE
9	
10	
11	

**SCHEDULE C-7
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

12	Michael O. Quinn		\$45,000 *
13	Daniel N. Evans	\$79,290	
14	Paul S. Carver	30,375	
15	John A. Brettl	30,751	
16	Donald King	30,376	
17	Koby Y. Cohen	22,259	
	TOTAL	\$193,051	\$45,000 *

* Bonus paid out of SWCUG

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3	----- NONE -----								
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6									
7									
8	----- SEE ATTACHED -----								
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13	----- NONE -----								
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased (Unit chosen) ²								
18	----- SEE ATTACHED -----								
19									

- * State ditch, pipe line, reservoir, etc. with name if any.
- ¹ Average depth to water surface below ground surface
- 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.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting Reservoirs			
21	Concrete		0	
22	Earth		0	
23	Wood		0	
24	B. Distribution Reservoirs			
25	Concrete	7	17,869,491 Gallons	
26	Earth		0	
27	Wood		0	
28	C. Tanks			
29	Wood		0	
30	Metal	25	56,030,659 Gallons	
31	Concrete		0	
32	Totals	32	73,900,150 Gallons	

Suburban Water Systems

Schedule D-1 2008

Wells

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>San Jose Hills District</i>				
121 W1 Stone	16"	180' SWL	2,200	2,675.36
126 W2 Rio Verde	18"	188' SWL	1,147	0.00
139 W2 La Puente CO.	26"	168' SWL	2,510	0.00
139 W4 La Puente CO.	20"	167' SWL	1,800	0.00
139 W5 La Puente CO.	18"	167' SWL	3,300	0.00
140 W3 La Grande	18"	128' SWL	1,107	0.00
140 W4 La Grande	18"	130' SWL	2,657	0.00
140 W5 La Grande	18"	168' SWL	2,500	2,231.21
142 W2 Vine	16"	170 SWL	2,796	2,892.33
147 W3 Jones	18"	138' SWL	1,230	1,289.09
151 W2	18"	152' SWL	3,680	<u>3,870.79</u>
<u>Total Acre Feet San Jose District</u>				12,958.78

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>Whittier \ La Mirada District</i>				
201 W4 Bartolo	16"	37' SWL	1,920	1,130.58
201 W5 Bartolo	16"	36' SWL	1,426	66.01
201 W7 Bartolo	18"	60' PWL	3,335	4,523.28
201 W8 Bartolo	18"	65' PWL	3,240	4,476.97
201 W9 Bartolo	18"	70' PWL	4,112	3,284.92
409 W3 Canary	16"	63' SWL	1,497	1,299.34
410 W1 Firestone	14"	185' PWL	856	<u>1,139.11</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>				15,920.21

Total Acre Feet Company 28,878.99

Purchased Water For Resale

<i>San Jose Hills District</i>	<u>Acre feet Purchased</u>
City of Azusa Light & Water	178.87
City of Covina	0.00
City of Glendora	343.41
Covina Irrigating Company	3,743.84
La Puente Valley County Water District	1,626.13
Rowland Water District	0.00
Upper San Gabriel Valley Municipal Water District	5,359.46
Valencia Heights Water Company	0.15
Valley Counties Municipal Water District	7,113.96
Walnut Valley Water District	<u>1,131.92</u>
<u>Total Acre Feet San Jose District</u>	19,497.74

<i>Whittier \ La Mirada District</i>	<u>Acre Feet Purchased</u>
California Domestic Water Company	7,886.19
Central Basin Municipal Water District	511.47
City of Whittier	0.16
La Habra Heights County Water District	1.04
San Gabriel Valley Water Company	25.88
<u>Total Acre Feet Whittier \ La Mirada District</u>	8,424.74

Total Acre Feet Company 27,922.48

· Backup for D2 Schedule (Information provided by Nick Cafagno)

<u>San Jose Hills</u>	<u>Number</u>	<u>Gallons</u>
Concrete	4	5,296,819
Metal Tanks	<u>16</u>	<u>38,332,639</u>
Total	20	43,629,458

Whittier / La Mirada

Concrete	3	12,572,672
Metal Tanks	<u>9</u>	<u>17,698,020</u>
Total	12	30,270,692

Company Totals

Concrete	7	17,869,491
Metal Tanks	<u>25</u>	<u>56,030,659</u>
Total	32	73,900,150

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	----- NONE -----							
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	----- NONE -----							
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	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel	*****SEE ATTACHED****								
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Galvanized									
21	Other (specify) Ductile Iron									
22	Totals									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								21 TO 29	30 & OVER	
23	Cast Iron									
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted Steel	*****SEE ATTACHED****								
28	Standard Screw									
29	Screw or Welded Casing									
30	Cement-Asbestos									
31	Welded Steel									
32	Galvanized									
33	Other (specify) Ductile Iron									
34	Totals									

SUBURBAN WATER SYSTEMS
 2008 PUC REPORT SCHEDULE D-3 Attachment.
 TOTAL COMPANY

SIZE	1"	1 1/2"	2"	2 1/2"	3"	4"	5"	6"	8"
CAST IRON	0	0	0	0	0	14,809	0	16,983	3,357
CAST IRON (CEMENT LINED)	0	0	0	0	0	0	0	0	0
CEMENT-ASBESTOS	0	0	0	0	912	504,031	337	1,132,268	1,301,373
CONCRETE	0	0	0	0	0	0	0	0	0
COPPER	59	24	0	0	0	0	0	0	0
DUCTILE IRON	0	0	0	0	0	77	0	849	2,778
GALVANIZED	97	689	2,022	0	0	18	0	0	0
HD PE	0	0	520	0	0	0	0	0	1,546
PLASTIC	545	0	12,685	0	0	37,925	0	8,589	0
PVC	0	0	2,876	0	0	11,714	0	55,724	182,196
RIVETED STEEL	0	0	0	0	0	0	0	0	0
SCREW OR WELDED CASING	0	0	0	0	0	0	0	0	0
STANDARD SCREW	0	0	0	0	0	0	0	0	0
WELDED STEEL	0	0	6,949	299	540	19,434	2,779	31,489	75,393
WOOD	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
TOTALS	701	713	25,052	299	1,452	588,008	3,116	1,245,902	1,566,643

SIZE	10"	12"	14"	16"	18"	20"	21-29"	30"-OVER	TOTAL ALL SIZES
CAST IRON									35,149
CAST IRON (CEMENT LINED)									0
CEMENT-ASBESTOS	53,861	433,795	2,275	84,405	11,637	12,559	785	4,328	3,542,566
CONCRETE	0	212	0	4,954	24	1,716	0	0	6,906
COPPER	0	0	0	0	0	0	0	0	83
DUCTILE IRON	14	2,258	14	42,091	2,947	7,160	23,595	30,107	111,890
GALVANIZED	0	0	0	0	0	0	0	0	2,826
HD PE	1,411	4,429	0	0	0	0	4,314	0	12,220
PLASTIC	0	0	0	0	0	0	0	0	59,744
PVC	883	119,394	0	5,795	0	6,263	0	0	384,845
RIVETED STEEL	0	0	0	0	0	0	0	0	0
SCREW OR WELDED CASING	0	0	0	0	0	0	0	0	0
STANDARD SCREW	0	0	0	0	0	0	0	0	0
WELDED STEEL	16,082	52,408	13,104	33,979	4,326	8,172	29,286	29,398	323,638
WOOD	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
TOTALS	72,251	612,496	15,393	171,224	18,934	35,870	57,980	63,833	4,479,867

**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)	74,004	73,865	0	0
Industrial	40	40	0	0
Public Authorities	482	518	0	0
Irrigation	0	0	0	0
Other (specify) Constr W/tr	30	23	0	0
Other Util (GA)	7	16	0	0
Govt Agcy/Resale	0	0	0	0
Sub-total	74,563	74,462	0	0
Private Fire Connections	690	703	0	0
Private Fire Hydrants	0	0	65	72
Total	75,253	75,165	65	72

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

Size	Meters	Services
5/8 x 3/4-in	8,042	XXXXXXXXXXXXXXXXXXXX
3/4-in	51,837	XXXXXXXXXXXXXXXXXXXX
1-in	12,595	XXXXXXXXXXXXXXXXXXXX
1 1/2-in	1,555	XXXXXXXXXXXXXXXXXXXX
2-in	1,521	XXXXXXXXXXXXXXXXXXXX
3-in	212	XXXXXXXXXXXXXXXXXXXX
4-in	121	XXXXXXXXXXXXXXXXXXXX
6-in	23	XXXXXXXXXXXXXXXXXXXX
8-in	10	XXXXXXXXXXXXXXXXXXXX
Other	0	XXXXXXXXXXXXXXXXXXXX
Total	75,916	XXXXXXXXXXXXXXXXXXXX

**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	30
2. Used, before repair	125
3. Used, after repair	36
4. Found fast, requiring billing adjustment	2
B. Number of Meters in Service Since Last Test:	
1. Ten years or less	41,937
2. More than 10, but less than 15 years	28,547
3. More than 15 years	5,436

SCHEDULE D-7 2008
Water Delivered to Metered Customers by Months and Years in.....(Unit chosen)1 CCF

Classification of Service	During Current Year												Sub-Total	Total	Prior Year
	Jan.	Feb.	Mar.	Apr.	May	June									
Commercial	257,373	230,255	271,397	338,024	383,144	417,794						1,897,987	4,434,061	4,550,227	
Residential	1,030,475	906,283	1,040,907	1,264,283	1,565,642	1,579,300						7,386,890	16,806,098	18,074,063	
Industrial	43,094	41,016	42,104	46,806	49,099	51,833						273,952	633,521	770,194	
Low-Income	0	0	0	0	0	0						0	80,798	0	
Public Authorities	50,339	50,543	23,662	79,269	128,054	161,336						493,203	1,442,035	1,567,513	
Other (specify) Const	1,079	978	2,536	1,294	5,273	1,482						12,642	25,479	46,359	
Govt Agency/Resale	407	217	157	401	470	578						2,230	5,707	5,257	
Total	1,382,767	1,229,292	1,380,763	1,730,077	2,131,682	2,212,323						10,066,904	23,427,699	25,013,613	
Classification of Service	During Current Year												Sub-total	Total	Prior Year
	July	Aug.	Sept.	Oct.	Nov.	Dec.									
Commercial	465,627	467,421	502,192	416,392	412,418	272,024						2,536,074	4,434,061	4,550,227	
Residential	1,808,544	1,835,618	1,768,951	1,519,380	1,431,991	1,054,724						9,419,208	16,806,098	18,074,063	
Industrial	62,554	60,191	59,116	59,771	64,202	53,735						359,569	633,521	770,194	
Low-Income	0	0	0	22,818	32,435	25,545						80,798	80,798	0	
Public Authorities	178,141	187,069	197,143	191,886	147,248	47,345						948,832	1,442,035	1,567,513	
Other (specify) Const	6,124	2,015	1,435	1,929	1,173	161						12,837	25,479	46,359	
Govt Agency/Resale	529	457	851	534	642	464						3,477	5,707	5,257	
Total	2,521,519	2,552,771	2,529,688	2,212,710	2,090,109	1,453,998						13,360,795	23,427,699	25,013,613	

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.....

Total acres irrigated N/A

Total population served 311,385

**SCHEDULE D-8
 Status With State Board of Public Health**

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2	Are you having routine laboratory tests made of water served to your consumers?	YES
3	Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4	Date of full permits:	
		San Jose Hills System - System No. 1910205 - permit date: May 23, 2001
		La Mirada System - System No. 1910059 - permit date: December 1, 1967
		Whittier System - System No. 1010174 - permit date: October 25, 1962
		Glendora System - System No. 1910046 - permit date: February 2, 1962
		Covina Knolls System - System No. 1910200 - permil date: November 27, 1961
5	If permit is "temporary", what is the expiration date?	n/a
6	If you do not hold a permit, has an application been made for such permit?	n/a
		7 If so, on what date? n/a

**SCHEDULE D-9
 Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

<p>A copy of Southwest Water Company's 2009 proxy statement sent to its shareholders, containing the information required by the rules of the Securities Exchange Commission, will be forwarded at a later date.</p>	

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Reserve Accounts	D.02-12-055	(190,844)	0	0	0	0	0	(190,844)
2	2002 Reserve Accounts	D.03-06-072	(122,075)	0	0	0	0	0	(122,075)
3	2003 Reserve Accounts	D.03-06-072	(400,751)	0	0	0	0	0	(400,751)
4	2004 Reserve Accounts	D.03-06-072	(324,928)	0	0	0	0	0	(324,928)
5	2005 Reserve Accounts	D.03-06-072	750,423	0	0	0	0	0	750,423
6	2006 Reserve Accounts	D.03-06-072	1,520,209	0	0	0	0	0	1,520,209
7	2007 Reserve Accounts	D.06-08-017	1,400,654	0	70,511	46,059	(1,296,168)	0	221,038
8	2008 Reserve Accounts	D.06-08-017	0	0	1,383,788	45,202	(45,007)	0	1,383,983
9	Rate Case Expense 2002	D.03-05-078	0	0	0	0	0	0	0
10	Rate Case Expense 2005	D.06-08-017	132,238	(132,238)	0	0	0	0	0
11	Rate Case Expense 2008	09-03-007	56,866	0	340,947	0	0	0	397,813
12	Low Income Ratepayer Assistance Memo Acct	08-02-038	0	0	0	(358)	(255,551)	37,128	(218,781)
13	Water Revenue Adjustment Mechanism Bal. A	08-02-038	0	(195,521)	0	(260)	0	0	(195,781)
14	Water Contamination Litigation Memo Acct.	W-4094	0	0	0	0	0	0	0
15	Conservation Objectives Off	08-02-038	228,617	0	67,147	0	0	0	295,764
16	Military Family Relief	AB 1666	0	0	0	0	0	0	0
17	Security Measures	D. 03-05-078	0	0	0	0	0	0	0
18	American Jobs Creation Act Deduction	D.06-08-034	0	0	0	0	0	0	0

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.
 Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.
 Note 3: The following table reflects certain of the above memorandum accounts on a PUC reporting basis irrespective of financial accounting requirements

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Reserve Accounts	D.02-12-055	(190,844)	0	0	0	0	0	(190,844)
2	2002 Reserve Accounts	D.03-06-072	(122,075)	0	0	0	0	0	(122,075)
3	2003 Reserve Accounts	D.03-06-072	(400,751)	0	0	0	0	0	(400,751)
4	2004 Reserve Accounts	D.03-06-072	(324,928)	0	0	0	0	0	(324,928)
5	2005 Reserve Accounts	D.03-06-072	750,423	0	0	0	0	0	750,423
6	2006 Reserve Accounts	D.03-06-072	1,520,209	0	0	0	0	0	1,520,209
7	2007 Reserve Accounts	D.06-08-017	1,400,654	0	70,511	46,059	(1,296,168)	0	221,038
8	2008 Reserve Accounts	D.06-08-017	0	0	914,789	45,202	(45,007)	0	914,984
9	Rate Case Expense 2002	D.03-05-078	0	0	0	0	0	0	0
10	Rate Case Expense 2005	D.06-08-017	180,525	(180,525)	0	0	0	0	0
11	Low Income Ratepayer Assistance Memo Acct	08-02-038	0	0	0	0	0	0	0
12	Water Revenue Adjustment Mechanism Bal. A	08-02-038	0	0	0	0	0	0	0
13	Security Measures	D.03-05-078	0	0	0	0	0	0	0
14	Military Family Relief	AB 1666	0	0	0	0	0	0	0
15	American Jobs Creation Act Deduction	D.06-08-034	0	0	0	0	0	0	0

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

SEE ATTACHMENT

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qu
2. Participation rate for Year 2008 (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

SEE ATTACHMENT

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water
2. Discuss how is each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding,
3. Cost of each program.
4. The degree of participation in each district by customer group.

**SCHEDULE E-4
Report on Affiliated Transactions**

Line No.		
1	Summary of all transactions between regulated water utility and its affiliated companies for the calendar year 2008	
	a. Services provided by regulated water utility to any affiliated company	No
	b. Services provided by any affiliated company to regulated water utility	See attached
	c. Assets (both tangible & intangible) transferred from regulated water utility to any affiliated company.	No
	d. Assets (both tangible & intangible) transferred from affiliated water utility to any regulated company.	No
	e. Employees transferred from regulated water utility to any affiliated company	No
	f. Employees transferred from affiliated water utility to any regulated water utility	No
	g. Financing arrangements and transactions between regulated water utility and any affiliated company	See attached

**SERVICES PROVIDED BY ANY AFFILIATED COMPANY TO REGULATED
WATER UTILITY:**

1. Direct costs from non-parent company affiliate
IT and related costs
2. Direct costs from parent company
Direct Payments Made by (for) SWC:
 - Insurance
 - PWC
 - Kroll/US&DISA Health-Back ground check/Physical
 - Legal Fees
 - Bond Interest payments
 - Insurance Charges:
 - General Insurance allocation-2008-2009
 - Estimate-Medical
 - Aetna-BASIC & LTD
 - Guardian Insurance
 - Cobra payment
 - Unum Insurance
 - HDHP
 - Worker Comp
 - Payroll and Fringe
 - Payroll Direct Deposit
 - SWS employee deferred compensation
 - SWS employee 401(k) contrib. & Co. match
 - Bank Charges and Interest:
 - intercompany interest expense (income)
 - Bank of America - account analysis monthly charges
 - Income Tax Liabilities / payments
 - Other:
 - Dtry dividends from SWS
3. Indirect costs from parent company
 - Payroll and benefits
 - Regular Payroll
 - Payroll Taxes
 - Health Insurance
 - Employee Welfare
 - FAS 123 Compensation Expense
 - ESPP Compensation Expense
 - Public company costs
 - Legal Fees
 - Audit/Accounting Fees
 - Sarbox 404 Testing and Revisions
 - Director's Fees
 - Transfer Agent Fees
 - Annual Report
 - Annual Meeting, 10-K Filings
 - Shareholder Relations
 - Financial Public Relations
 - Community Relations
 - Office rent and expenses
 - Telephone and Fax Expense
 - Postage
 - VoiceMail
 - Computer & IT Services Fee
 - Machine Rental
 - Rent
 - Property Taxes
 - Relocation Expenses
 - General and administrative
 - Training and Seminars
 - Executive Conferences
 - T&E - Tax Deductible
 - Professional Dues - Personal
 - Outside Services
 - Recruiting
 - Other expenses
 - Bank Charges
 - Line of Credit Fees
 - Interest - Deferred Compensation
 - Miscellaneous Expense
4. Indirect costs from Utility Group
 - Payroll and benefits
 - Regular Payroll
 - Payroll Taxes
 - Health Insurance
 - Employee Welfare
 - Unused Sick Time
 - Workers' Compensation
 - Misc. Charges Pension Plan
 - 401K Employer Contribution
 - Bonus Accrual
 - Administrative and general expenses
 - Subscriptions
 - Office Supplies
 - Printing/Comm, Telecommunication
 - Postage
 - Building Utilities
 - Janitorial/Service Supplies
 - Computer Costs
 - Machine Rental & Repairs
 - Rent
 - Car/Truck Service
 - Car/Truck Gas
 - Car Allowance
 - D&O and Travel & Accident Insurance
 - Other expenses
 - Training and Seminars
 - Insurance
 - T&E - Tax Deductible
 - Professional Dues - Personal
 - Other Professional Service
 - Miscellaneous Expense

SCHEDULE E-4
(Attachment)

Line No.	
1	
	g. Financing arrangements and transactions between regulated water utility and any affiliated company:
	INTERCOMPANY LOANS
	6.295% on the first \$2,000,000.00
	6.50% over \$2,000,000.00

**CLASS A, B, C, AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: N/A

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch	_____	_____
	1 inch	_____	_____
	1 1/2 inch	_____	_____
	2 inch	_____	_____
	3 inch	_____	_____
	4 inch	_____	_____
	6 inch	_____	_____
	Number of Flat Rate Customers	_____	_____
	Total	_____	_____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposit during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4.00 Reason or purpose of withdrawal from this bank account:

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debts* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	N/A				N/A
3	303	land	N/A				N/A
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT	N/A				N/A
6	304	Structure	N/A				N/A
7	307	Wells	N/A				N/A
8	317	Other water source plant	N/A				N/A
9	311	Pumping equipment	N/A				N/A
10	320	Water treatment plant	N/A				N/A
11	330	Reservoirs, tanks and sandpipes	N/A				N/A
12	331	Water mains	N/A				N/A
13	333	Service and meter installations	N/A				N/A
14	334	Meters	N/A				N/A
15	335	Hydrants	N/A				N/A
16	339	Other equipment	N/A				N/A
17	340	Office furniture and equipment	N/A				N/A
18	341	Transportation Equipment	N/A				N/A
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information:

N/A

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees Collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

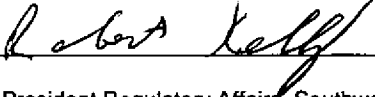
4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION
Before Signing, Please Check to See That All Schedules Have Been Completed

I, the undersigned _____ Bob Kelly _____
Officer, Partner or Owner

of _____ Suburban Water Systems _____
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including 01/01/08 to and including 12/31/08
(date) (date)

SIGNED 

Title Vice President Regulatory Affairs, Southwest Water Company

Date 7/2/2009

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Investments in associated companies	21	Storage facilities	49
Liabilities	12	Taxes	43
Loans to officers, directors, or shareholders	48	Transmission and distribution facilities	50
Low Income Rate Assistance Program	55	Unamortized debt discount and expense	25
Management compensation	46	Unamortized premium on debt	25
Meters and services	51	Undistributed profits	29
Miscellaneous long-term debt	33	Utility plant	14