

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# _____

**2010
ANNUAL REPORT
OF**

GOLDEN STATE WATER COMPANY

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

630 E FOOTHILL BLVD, SAN DIMAS, CA

(OFFICIAL MAILING ADDRESS)

91773

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2010**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2011**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
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 Page 60, must be signed by an authorized 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.
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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2010, through December 31, 2010. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

NAME OF UTILITY GOLDEN STATE WATER COMPANY PHONE 909 394-3600

PERSON RESPONSIBLE FOR THIS REPORT Jimmy Cheung

	1/1/2010	12/31/2010	Average
BALANCE SHEET DATA			
1 Intangible Plant	\$ 33,135,221	\$ 32,925,190	\$ 33,030,206
2 Land and Land Rights	14,964,148	15,192,424	15,078,286
3 Depreciable Plant	1,013,179,803	1,060,087,546	1,036,633,675
4 Gross Plant in Service	1,061,279,173	1,108,205,160	1,084,742,166
5 Less: Accumulated Depreciation	(321,660,812)	(342,695,749)	(332,178,280)
6 Net Water Plant in Service	739,618,361	765,509,411	752,563,886
7 Water Plant Held for Future Use			
8 Construction Work in Progress	42,250,440	48,432,579	45,341,510
9 Materials and Supplies	1,679,090	1,778,927	1,729,009
10 Less: Advances for Construction	(79,442,565)	(78,325,442)	(78,884,004)
11 Less: Contributions in Aid of Construction	(91,518,761)	(95,460,303)	(93,489,532)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(91,379,297)	(95,684,679)	(93,531,988)
13 Net Plant Investment	\$ 521,207,268	\$ 546,250,493	\$ 533,728,881
 CAPITALIZATION			
14 Common Stock	\$ 195,823,446	\$ 217,151,102	\$ 206,487,274
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	134,957,846	140,398,944	137,678,395
18 Common Stock and Equity (Lines 14 through 17)	330,781,292	357,550,046	344,165,669
19 Preferred Stock	-	-	-
20 Long-Term Debt	300,221,288	299,838,084	300,029,686
21 Notes Payable	364,805	376,256	370,531
22 Total Capitalization (Lines 18 through 21)	\$ 631,367,384	\$ 657,764,386	\$ 644,565,885

INCOME STATEMENT AND OTHER DATA

Calendar Year 2010

NAME OF UTILITY **GOLDEN STATE WATER COMPANY** PHONE **909 394-3600**

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	\$ 9,603,667
24 Fire Protection Revenue	<u>1,652,725</u>
25 Irrigation Revenue	<u>5,200,150</u>
26 Metered Water Revenue	<u>272,836,838</u>
27 Total Operating Revenue	<u>289,293,380</u>
28 <u>Operating Expenses</u>	<u>157,970,991</u>
29 Depreciation Expense (Composite Rate 3.8%)	<u>31,882,439</u>
30 Amortization and Property Losses	<u>2,451,029</u>
31 Property Taxes	<u>6,535,829</u>
32 Taxes Other Than Income Taxes	<u>17,467,115</u>
33 Total Operating Revenue Deduction Before Taxes	<u>216,307,402</u>
34 California Corp. Franchise Tax	<u>4,173,896</u>
35 Federal Corporate Income Tax	<u>14,909,996</u>
36 Total Operating Revenue Deduction After Taxes	<u>235,391,294</u>
37 Net Operating Income (Loss) - California Water Operations	<u>53,902,086</u>
38 Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense)	<u>(9,716,196)</u>
39 Income Available for Fixed Charges	<u>44,185,890</u>
40 Interest Expense	<u>19,071,203</u>
41 Net Income (Loss) Before Dividends	<u>25,114,687</u>
42 Preferred Stock Dividends	<u>-</u>
43 Net Income (Loss) Available for Common Stock	<u>\$ 25,114,687</u>

OTHER DATA	
44 Refunds of Advances for Construction	\$ 3,087,929
45 Total Payroll Charged to Operating Expenses	<u>41,369,234</u>
46 Purchased Water	<u>64,490,162</u>
47 Power	<u>\$ 9,113,025</u>
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	\$ 3,582,895
b. Pre-TRA 1986 Advances for Construction	<u>9,193,602</u>
c. Post TRA 1986 Contributions in Aid of Construction	<u>91,877,412</u>
d. Post TRA 1986 Advances for Construction	<u>\$ 69,131,840</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		<u>240,268</u>	<u>235,483</u>	<u>237,876</u>
50 Flat Rate Service Connections		<u>10,735</u>	<u>9,570</u>	<u>10,153</u>
51 Total Active Service Connections		<u>251,003</u>	<u>245,053</u>	<u>248,028</u>

BALANCE SHEET AND CAPITALIZATION DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2010

NAME OF UTILITY GOLDEN STATE WATER COMPANY PHONE 909 394-3600

PERSON RESPONSIBLE FOR THIS REPORT Jimmy Cheung

	1/1/2010	12/31/2010	Average
BALANCE SHEET DATA			
1 Intangible Plant	\$ 33,135,221	\$ 32,925,190	\$ 33,030,206
2 Land and Land Rights	14,964,148	15,192,424	15,078,286
3 Depreciable Plant	1,013,179,803	1,060,087,546	1,036,633,675
4 Gross Plant in Service	1,061,279,173	1,108,205,160	1,084,742,166
5 Less: Accumulated Depreciation	(321,660,812)	(342,695,749)	(332,178,280)
6 Net Water Plant in Service	739,618,361	765,509,411	752,563,886
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	42,250,440	48,432,579	45,341,510
9 Materials and Supplies	1,245,912	1,284,920	1,265,416
10 Less: Advances for Construction	(78,418,168)	(77,274,872)	(77,846,520)
11 Less: Contributions in Aid of Construction	(90,918,899)	(94,879,376)	(92,899,138)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(91,379,297)	(93,202,152)	(92,290,725)
13 Net Plant Investment	\$ 522,398,349	\$ 549,870,510	\$ 536,134,430

	1/1/2010	12/31/2010	Average
CAPITALIZATION			
14 Common Stock	\$ 195,823,446	\$ 217,151,102	\$ 206,487,274
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	106,303,651	109,276,627	107,790,139
18 Common Stock and Equity (Lines 14 through 17)	302,127,097	326,427,729	314,277,413
19 Preferred Stock	-	-	-
20 Long-Term Debt	300,221,288	299,838,084	300,029,686
21 Notes Payable	364,805	376,256	370,531
22 Total Capitalization (Lines 18 through 21)	\$ 631,367,384	\$ 657,764,386	\$ 644,565,885

Note: Line 9: Adjusted to exclude materials and supplies related to electric operations
Line 10: Adjusted to exclude Advances for Construction related to electric operations
Line 11: Adjusted to exclude Contributions in Aid of Construction related to electric operations
Line 12: Adjusted to exclude Deferred Income and Investment Tax Credits related to electric operations
Line 17: Adjusted to exclude Retained Earnings related to electric operations

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2010

NAME OF UTILITY GOLDEN STATE WATER COMPANY PHONE 909 394-3600

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	\$ 9,603,667
24	Fire Protection Revenue	1,652,725
25	Irrigation Revenue	5,200,150
26	Metered Water Revenue	272,836,838
27	Total Operating Revenue	289,293,380
28	<u>Operating Expenses</u>	157,970,991
29	Depreciation Expense (Composite Rate 3.8%)	31,882,439
30	Amortization and Property Losses	2,451,029
31	Property Taxes	6,275,304
32	Taxes Other Than Income Taxes	16,921,737
33	Total Operating Revenue Deduction Before Taxes	215,501,499
34	California Corp. Franchise Tax	3,853,879
35	Federal Corporate Income Tax	13,506,124
36	Total Operating Revenue Deduction After Taxes	232,861,502
37	Net Operating Income (Loss) - California Water Operations	56,431,878
38	Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense)	(14,714,110)
39	Income Available for Fixed Charges	41,717,768
40	Interest Expense	19,071,203
41	Net Income (Loss) Before Dividends	22,646,565
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	\$ 22,646,565
OTHER DATA		
44	Refunds of Advances for Construction	\$ 3,087,929
45	Total Payroll Charged to Operating Expenses	41,369,234
46	Purchased Water	64,490,162
47	Power	9,113,025
48	Class A Water Companies Only:	
a.	Pre-TRA 1986 Contributions in Aid of Construction	\$ 3,582,895
b.	Pre-TRA 1986 Advances for Construction	9,193,602
c.	Post TRA 1986 Contributions in Aid of Construction	91,296,485
d.	Post TRA 1986 Advances for Construction	\$ 68,081,270

				Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	
49	Metered Service Connections	240,268	235,483	237,876
50	Flat Rate Service Connections	10,735	9,570	10,153
51	Total Active Service Connections	251,003	245,053	248,028

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 Adjusted BS & Cap Data (Utility) to exclude \$494,007 Materials and Supplies related to Electric Operations.
- 2 Adjusted BS & Cap Data (Utility) to exclude \$1,050,570 Advances for Construction related to Electric Operations.
- 3 Adjusted BS & Cap Data (Utility) to exclude \$580,927 Contributions in Aid of Construction related to Electric Operations.
- 4 Adjusted IS & Other Data (Utility) to exclude \$260,525 in property taxes related to Electric Operations.
- 5 Adjusted IS & Other Data (Utility) to exclude \$545,378 in Taxes Other than Income Taxes related to Electric Operations.
- 6 Adjusted IS & Other Data (Utility) to exclude \$1,425,407 in Ca Corp Franchise Taxes related to Electric Operations.
- 7 Adjusted IS & Other Data (Utility) to exclude \$308,502 in Fed Corp Income Taxes related to Electric Operations.
- 8 Adjusted IS & Other Data (Utility) to exclude (\$4,997,914) in Other Operating and NonOperating Income related to Electric Operations.

Excess Capacity and Non-Tariffed Services

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.

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 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
NONE											

GENERAL INFORMATION

- 1 Name under which utility is doing business:
GOLDEN STATE WATER COMPANY
- 2 Official mailing address:
630 E FOOTHILL BLVD SAN DIMAS, CA ZIP **91773-9016**
- 3 Name and title of person to whom correspondence should be addressed:
EVA G. TANG, CFO SR. VICE PRESIDENT - FINANCE AND CORPORATE SECRETARY Telephone **909 394-3600**
- 4 Address where accounting records are maintained:
630 E FOOTHILL BLVD SAN DIMAS, CA 91773-9016
- 5 Service Area (Refer to district reports if applicable):
SEE DISTRICT REPORTS
- 6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: **SEE DISTRICT REPORTS**
Address: _____ Telephone: _____
- 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) _____ |
- Organized under laws of (state) **CALIFORNIA** Date: **DECEMBER 31, 1929**
- Principal Officers:
- | | |
|--------------------------|--|
| ROBERT J. SPROWLS | PRESIDENT, CEO |
| EVA TANG | CFO, SR. VICE PRESIDENT - FINANCE |
| DENISE KRUGER | SR VICE PRESIDENT - REGULATED UTILITIES |
| GLADYS FARROW | VICE PRESIDENT FINANCE, TREASURY |
- 8 Names of associated companies:
CALIFORNIA CITIES, INC.
- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- | | |
|-------------|-------------|
| NONE | Date: _____ |
| _____ | Date: _____ |
| _____ | Date: _____ |
| _____ | Date: _____ |
- 10 Use the space below for supplementary information or explanations concerning this report:

- 11 List Name, Grade, and License Number of all Licensed Operators:
SEE SCHEDULE ATTACHED
12. List Name, Address, and Phone Number of your company's external auditor:
Name: **PRICEWATERHOUSECOOPERS LLP** Telephone: **213 356 6606**
Address: **350 SOUTH GRAND AVE 44th FLOOR, LOS ANGELES CA 90071**

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	\$ 1,156,637,739	\$ 1,103,529,613
3	107	Utility plant adjustments			
4		Total utility plant		1,156,637,739	1,103,529,613
5	250	Reserve for depreciation of utility plant	A-3	327,510,105	308,921,130
6	251	Reserve for amortization of limited term utility investments	A-3	15,185,644	12,739,681
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	-	-
8		Total utility plant reserves		342,695,749	321,660,812
9		Total utility plant less reserves		813,941,990	781,868,801
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	76,337,633	74,060,807
13	253	Reserve for depreciation and amortization of other property	A-3	33,044,455	30,853,009
14		Other physical property less reserve		43,293,178	43,207,798
15	111	Investments in associated companies	A-4	31,631	31,631
16	112	Other investments	A-5	3,174,310	2,822,516
17	113	Sinking funds	A-6	-	-
18	114	Miscellaneous special funds	A-7	-	-
19		Total investments and fund accounts		46,499,119	46,061,945
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,374,554	940,801
23	121	Special deposits	A-8	5,006	5,559
24	122	Working funds		11,734	12,192
25	123	Temporary cash investments		-	-
26	124	Notes receivable	A-9	-	-
27	125	Accounts receivable		45,000,212	48,642,339
28	126	Receivables from associated companies	A-10	2,056,873	372,260
29	131	Materials and supplies - Water Department		1,284,920	1,245,912
	131	Materials and supplies - Electric Department		494,007	433,178
30	132	Prepayments	A-11	3,900,988	3,142,954
31	133	Other current and accrued assets	A-12	-	-
32		Total current and accrued assets		54,128,295	54,795,195
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	4,670,669	4,989,501
36	141	Extraordinary property losses	A-14	-	-
37	142	Preliminary survey and investigation charges		-	-
38	143	Clearing accounts		2,895	22,330
39	145	Other work in progress		-	-
40	146	Other deferred debits	A-15	163,799,437	131,926,759
41		Total deferred debits		168,473,001	136,938,590
42		Total assets and other debits		\$ 1,083,042,404	\$ 1,019,664,531
43					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule 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	\$ 217,151,102	\$ 195,823,446
3	201	Preferred capital stock	A-18	-	-
4	202	Stock liability for conversion		-	-
5	203	Premiums and assessments on capital stock	A-19		
6	150	Discount on capital stock	A-16	()	()
7	151	Capital stock expense	A-17	()	()
8	270	Capital surplus	A-20		
9	271	Earned surplus	A-21	140,398,944	134,957,846
10		Total corporate capital and surplus		357,550,046	330,781,292
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	A-22	-	-
14	205	Undistributed profits of proprietorship or partnership	A-23	-	-
15		Total proprietary capital		-	-
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	A-24	-	-
19	211	Receivers' certificates		-	-
20	212	Advances from associated companies	A-25	-	-
21	213	Miscellaneous long-term debt	A-26	299,838,084	300,221,288
22		Total long-term debt		299,838,084	300,221,288
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28	376,256	364,805
26	221	Notes receivable discounted		-	-
27	222	Accounts payable		25,606,350	27,007,934
28	223	Payables to associated companies	A-29	35,101,099	8,016,209
29	224	Dividends declared		-	-
30	225	Matured long-term debt		-	-
31	226	Matured interest		-	-
32	227	Customers' deposits		1,551,866	1,501,540
33	228	Taxes accrued	A-31	(3,144,601)	91,733
34	229	Interest accrued		3,251,160	3,256,462
35	230	Other current and accrued liabilities	A-30	24,268,146	32,216,279
36		Total current and accrued liabilities		87,010,275	72,454,962
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13	-	-
40	241	Advances for construction - Water	A-32	77,274,872	78,418,168
	241	Advances for construction - Electric		1,050,570	1,024,397
41	242	Other deferred credits	A-33	68,168,948	52,778,092
		Deferred income taxes and investment tax credits		95,684,679	91,379,297
42		Total deferred credits		242,179,069	223,599,954
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	A-34	1,004,625	1,088,275
46	255	Insurance reserve	A-34	-	-
47	256	Injuries and damages reserve	A-34	-	-
48	257	Employees' provident reserve	A-34	-	-
49	258	Other reserves	A-34	-	-
50		Total reserves		1,004,625	1,088,275
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction-Water	A-35	94,879,376	90,918,899
		Contributions in aid of construction-Electric		580,927	599,862
54		Total liabilities and other credits		\$ 1,083,042,404	\$ 1,019,664,531

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	B-1	\$ 289,293,380
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	157,970,991
6	503	Depreciation	A-3	31,882,439
7	504	Amortization of limited-term utility investments	A-3	2,451,029
8	505	Amortization of utility plant acquisition adjustments	A-3	-
9	506	Property losses chargeable to operations	B-3	-
10	507	Taxes	B-4	43,086,836
11		Total operating revenue deductions		235,391,294
12		Net operating revenues		53,902,086
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		53,902,086
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	4,997,914
19	522	Revenue from lease of other physical property		-
20	523	Dividend revenues		-
21	524	Interest revenues		-
22	525	Revenues from sinking and other funds		-
23	526	Miscellaneous nonoperating revenues	B-7	3,727,570
24	527	Nonoperating revenue deductions - Dr.	B-8	(1,346,100)
25		Total other income		7,379,384
26		Net income before income deductions		61,281,470
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		18,639,677
30	531	Amortization of debt discount and expense		423,148
31	532	Amortization of premium on debt - Cr.		-
32	533	Taxes assumed on interest		-
33	534	Interest on debt to associated companies		-
34	535	Other interest charges	B-9	8,378
35	536	Interest charged to construction - Cr.		-
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	B-10	17,095,580
38		Total income deductions		36,166,783
39		Net income		\$ 25,114,687
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		-
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		\$ 25,114,687
46				

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)	1,070,040,547	68,093,882	(15,106,798)	(6,061,097)	1,116,966,534
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	42,250,440	74,053,427		(67,871,288)	48,432,579
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments	(8,761,374)				(8,761,374)
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	1,103,529,613	142,147,309	(15,106,798)	(73,932,385)	1,156,637,739

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)
1		I. INTANGIBLE PLANT					
2	301	Organization	253,086	-	-	-	253,086
3	302	Franchises and consents (Schedule A-1b)	152,295	-	-	-	152,295
4	303	Other intangible plant	32,729,840	(281,950)	(5,066)	76,984	32,519,809
5		Total intangible plant	33,135,221	(281,950)	(5,066)	76,984	32,925,190
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	14,964,148	228,285	-	(9)	15,192,424
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	220,463	23,017	-	(0)	243,481
12	312	Collecting and impounding reservoirs	571,014	-	(3,627)	-	567,387
13	313	Lake, river and other intakes	6,159	-	-	-	6,159
14	314	Springs and tunnels	-	-	-	-	-
15	315	Wells	44,267,905	553,131	(1,928,603)	(336,974)	42,555,459
16	316	Supply mains	20,021,888	420,793	(14,421)	-	20,428,260
17	317	Other source of supply plant	907,779	-	-	-	907,779
18		Total source of supply plant	65,995,209	996,941	(1,946,651)	(336,974)	64,708,525
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	17,406,492	1,222,285	(235,467)	(33,493)	18,359,818
22	322	Boiler plant equipment	-	-	-	-	-
23	323	Other power production equipment	-	-	-	-	-
24	324	Pumping equipment	117,310,831	3,988,546	(7,214,958)	(2,747,662)	111,336,757
25	325	Other pumping plant	7,704,892	358,308	(60,496)	(521,689)	7,481,015
26		Total pumping plant	142,422,215	5,569,139	(7,510,921)	(3,302,844)	137,177,589
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	14,571,424	1,984,024	(87,977)	(1,027,362)	15,440,109
30	332	Water treatment equipment	50,398,555	2,033,629	(463,377)	(634,115)	51,334,692
31		Total water treatment plant	64,969,979	4,017,653	(551,354)	(1,661,477)	66,774,801

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

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)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements	528,784	-	(12,131)	-	516,653
34	342	Reservoirs and tanks	49,902,152	3,135,729	(794,207)	(976,779)	51,266,895
35	343	Transmission and distribution mains	369,477,316	29,528,937	(640,902)	(103,391)	398,261,961
36	344	Fire mains	0	851,953	-	18,430	870,383
37	345	Services	134,031,208	9,767,873	(669,962)	41,194	143,170,313
38	346	Meters	59,787,612	5,087,113	(1,497,158)	(28,841)	63,348,725
39	347	Meter installations	0	-	-	-	-
40	348	Hydrants	52,834,722	3,293,328	(190,269)	(26,933)	55,910,848
41	349	Other transmission and distribution plant	2,843,153	-	-	32,376	2,875,529
42		Total transmission and distribution plant	669,404,947	51,664,932	(3,804,628)	(1,043,943)	716,221,308
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	12,550,995	672,940	(14,340)	(90,385)	13,119,211
46	372	Office furniture and equipment	26,504,326	3,008,850	(129,288)	(2,096)	29,381,793
47	373	Transportation equipment	11,587,211	1,492,922	(1,142,337)	(24,132)	11,913,664
48	374	Stores equipment	0	-	-	-	-
49	375	Laboratory equipment	103,500	2,466	(816)	(6,041)	99,108
50	376	Communication equipment	1,097,540	26,207	(1,261)	690	1,123,177
51	377	Power operated equipment	4,561,146	447,013	(137)	32,501	5,040,524
52	378	Tools, shop and garage equipment	3,141,929	248,483	-	300,729	3,691,141
53	379	Other general plant	305,790	-	-	-	305,790
54		Total general plant	59,852,438	5,898,882	(1,288,178)	211,266	64,674,407
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property	103,342	-	-	(0)	103,342
58	391	Utility plant purchased	19,193,047	-	-	(4,100)	19,188,947
59	392	Utility plant sold	0	-	-	-	-
60		Total undistributed items	19,296,389	-	-	(4,100)	19,292,289
61		Total utility plant in service	1,070,040,547	68,093,882	(15,106,798)	(6,061,097)	1,116,966,534

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Amount at which Carried in Account ¹ (e)
1	SEE ATTACHED SCHEDULE			
2				
3				
4				
5				
		Total		

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	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total			

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Arden Cordova	\$ 18,801
2	Barstow	37,549
3	Central Basin	9,993
4	Claremont	46,542
5	Desert	560
6	Metro	8,750
7	Orange	14,861
8	Pomona	31,214
9	San Gabriel	3,004
10	Santa Maria	3,300
11	San Dimas	266,781
12	Southwest	111,625
13	Simi	695
14	Wrightwood	21,335
15	Subtotal	575,010
16	State Water Project- Other non-regulated	5,286,830
17	Electric Utility Plant	68,813,488
18	Electric Utility CWIP	1,656,049
19	Other	6,256
20	Total	\$ 76,337,633

**SCHEDULE A-1d
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2010 (c)	Balance 1/1/2010 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$ 1,085,807,334	\$ 1,040,062,667
3		Construction Work in Progress	29,171,017	32,146,183
4		General Office Prorate	(7,574,071)	(7,574,071)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	1,107,404,280	1,064,634,780
6		Less Accumulated Depreciation		
7		Plant in Service	323,153,410	302,826,652
8		General Office Prorate	-	
9		Total Accumulated Depreciation (=Line 7 + Line 8)	323,153,410	302,826,652
10		Less Other Reserves		
11		Deferred Income Taxes	73,512,394	65,246,089
12		Deferred Investment Tax Credit	1,966,901	2,039,465
13		Other Reserves	(1,854,031)	169,714
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	73,625,264	67,455,268
15		Less Adjustments		
16		Contributions in Aid of Construction	88,547,833	84,517,279
17		Advances for Construction	70,721,420	71,757,592
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	159,269,253	156,274,871
20		Add Materials and Supplies	1,301,975	1,262,967
21		Add Working Cash (=Line 34)	1,178,503	2,849,300
		Add General office, Rgions, District office, CSA allocation	29,557,744	22,180,062
22		TOTAL RATE BASE	\$ 583,394,575	\$ 564,370,317
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 1,178,503	\$ 2,849,300
			See separate District Schedules	
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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	308,921,130	12,739,681	-	30,853,009
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	31,882,439	2,451,029	-	2,239,873
4	(b) Charged to Account 265	2,788,222	-	-	18,876
5	(c) Charged to clearing accounts	3,052,472	-	-	189,344
6	(d) Salvage recovered	154,727	-	-	1,801
7	(e) All other credits ⁽²⁾	114,424	-	-	-
8	Total credits	37,992,283	2,451,029	-	2,449,894
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	15,098,105	5,066	-	118,480
11	(b) Cost of removal	2,280,172	-	-	139,968
12	(c) All other debits ⁽³⁾	2,025,031	-	-	-
13	Total debits	19,403,308	5,066	-	258,447
14	Balance in reserve at end of year	327,510,105	15,185,644	-	33,044,455
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:			Water	3.8%
17				Electric	3.7%
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	Reclass of prior year amounts				
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28	Writeoff of assets and other adjustments				
29					
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) Others	()			
42	(c) Both straight line and liberalized	(X)			

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	(105,246)	(4,170)	-	25,025	(84,391)
3	312	Collecting and impounding reservoirs	(266,280)	(2,105)	(4,418)	-	(272,803)
4	313	Lake, river and other intakes	(5,570)	(26)	-	-	(5,596)
5	314	Springs and tunnels	-	-	-	-	-
6	315	Wells	(9,907,116)	(1,584,269)	2,000,115	(36,338)	(9,527,608)
7	316	Supply mains	(3,225,070)	(395,110)	14,421	22,530	(3,583,229)
8	317	Other source of supply plant	(598,979)	(49,001)	-	-	(647,980)
9		Total source of supply plant	(14,108,261)	(2,034,681)	2,010,118	11,217	(14,121,607)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(4,801,447)	(441,198)	257,199	69,181	(4,916,265)
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	-	-	-	-	-
15	324	Pumping equipment	(37,046,188)	(4,740,778)	7,960,093	1,086,600	(32,740,273)
16	325	Other pumping plant	(2,087,665)	(330,223)	259,151	-	(2,158,737)
17		Total pumping plant	(43,935,300)	(5,512,199)	8,476,443	1,155,781	(39,815,275)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(2,922,003)	(304,012)	400,533	7,800	(2,817,682)
21	332	Water treatment equipment	(16,499,683)	(2,029,526)	852,014	56,888	(17,620,307)
22		Total water treatment plant	(19,421,686)	(2,333,538)	1,252,547	64,688	(20,437,989)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	(156,765)	(11,016)	12,131	-	(155,650)
26	342	Reservoirs and tanks	(10,697,080)	(1,324,207)	978,020	503,101	(10,540,166)
27	343	Transmission and distribution mains	(94,068,263)	(7,619,146)	647,431	239,871	(100,800,107)
28	344	Fire mains	-	-	-	-	-
29	345	Services	(43,998,487)	(4,665,510)	670,825	220,971	(47,772,201)
30	346	Meters	(23,282,933)	(5,723,166)	1,494,462	(60,488)	(27,572,125)
31	347	Meter installations	-	-	-	-	-
32	348	Hydrants	(14,791,621)	(1,063,033)	196,250	51,636	(15,606,768)
33	349	Other transmission and distribution plant	(1,283,160)	(62,440)	(1,742)	-	(1,347,342)
34		Total trans. and distribution plant	(188,278,308)	(20,468,518)	3,997,377	955,091	(203,794,358)
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	(4,429,737)	(293,757)	34,359	(26,538)	(4,715,673)
38	372	Office furniture and equipment	(18,900,087)	(3,025,603)	146,807	(100)	(21,778,983)
39	373	Transportation equipment	(5,235,578)	(2,920,295)	1,124,590	(71,033)	(7,102,316)
40	374	Stores equipment	-	-	-	-	-
41	375	Laboratory equipment	(54,941)	(10,325)	2,290	-	(62,976)
42	376	Communication equipment	(857,240)	(99,703)	1,154	-	(955,789)
43	377	Power operated equipment	(2,359,663)	(434,092)	137	-	(2,793,618)
44	378	Tools, shop and garage equipment	(1,718,889)	(335,990)	(1,139)	-	(2,056,018)
45	379	Other general plant	(131,656)	(27,128)	-	-	(158,784)
46	390	Other tangible property	(90,766)	(1,080)	-	-	(91,846)
47	391	Water plant purchased	(9,399,017)	(245,492)	4,100	15,537	(9,624,872)
48		Total general plant	(43,177,575)	(7,393,465)	1,312,298	(82,134)	(49,340,876)
49		Total	(308,921,130)	(37,742,401)	17,048,783	2,104,643	(327,510,105)

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	COMMON	WEST END CONSOLIDATED	18,833	18,833			
2	COMMON	COVINA IRRIGATING	12,798	12,798			
3							
4							
5							
6							
7		Total ¹	31,631	31,631			

1 The total should agree with the balance at the end of the year in Account 111 on page 5.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	OTHERS	1,903
2	POMONA VALLEY PROTECTIVE ASSOC.	481,933
3	DEBT RESERVE FUND	225,000
4	FUNDS HELD IN TRUST	1,621,070
5	CITY OF BELL WATSON PLANT	89,300
6	INVESTMENT IN COBANK	452,347
7	CAL CITIES	302,757
8		
9	Total	3,174,310

SCHEDULE A-6
Account 113 - Sinking Funds

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

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-8
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	Cert Fund Miramar		5,006
2			
3			
4			
5			
6	Total		5,006

SCHEDULE A-9
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1	NONE						
2							
3							
4							
5							
6	Total						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	American States Utility Services	177,694			
2	Chaparal City Water Company	1,879,179			
3					
4					
5					
6					
7					
8					
9					
10	Total	2,056,873			

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Prepayments Insurance	2,113,908
2	Prepayment Water Rights	358,847
3	Prepaid Property Tax	92,316
4	Prepayments Main Agrmts	289,549
5	Prepayments State Water Project	258,498
6	Prepayments Account	291,689
7	Prepayments Lease	190,374
8	Prepayments MWDOC Conn Chrgs	121,216
9	Prepayments Postage Billing	123,427
10	Prepayments WQA	33,392
11	Prepayments Postage Other	2,230
12	Prepayments Directors Fees	25,542
13	Total	3,900,988

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

Line No.	Item (a)	Amount (b)
1	None	-
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	-

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 premiums, and redemption expenses 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)	Balance end of year (i)
				From- (d)	To- (e)				
1	Note - 9.56%	28,000,000	254,975	05/15/91	05/15/31	175,602	-	8,200	167,402
2	Note - 6.81%	15,000,000	238,654	03/23/98	03/23/28	152,139	-	8,336	143,803
3	Note - 6.59%	40,000,000	339,685	01/25/99	01/25/29	285,512	-	14,961	270,550
4	Note - 6.64%	1,100,000	27,450	10/21/93	10/21/13	5,338	-	1,393	3,945
5	Note - 6.80%	1,000,000	24,946	11/04/93	11/04/13	4,910	-	1,254	3,656
6	Note - 7.875%	20,000,000	226,860	01/26/01	12/31/30	158,923	-	7,568	151,355
7	Note - 6.80%	1,000,000	24,946	11/04/93	11/04/13	4,910	-	1,254	3,656
8	Note - 7.23%	50,000,000	482,484	12/11/01	12/15/31	353,093	-	16,050	337,044
9	Note - 6.87%	5,000,000	107,392	10/21/93	10/23/23	49,822	-	3,602	46,220
10	Note - 7.00%	10,000,000	303,091	11/04/93	11/04/23	140,904	-	10,125	130,779
11	Note - 5.5 % Tax Exempt	7,865,000	639,447	12/13/96	12/01/26	338,437	-	19,908	318,529
12	Note - 7.65%	22,000,000	272,386	09/01/95	09/01/25	144,028	-	9,145	134,884
13	Note - 7.55%	8,000,000	99,049	09/19/95	09/19/25	52,374	-	3,325	49,049
14	Note - 5.87%	40,000,000	200,751	10/11/05	12/20/28	122,365	-	6,469	115,897
15	Note - 6.7%	40,000,000	249,955	10/11/05	12/20/28	230,254	-	25,118	205,136
16	8.50% Premium	5,000,000	73,658	12/01/93	12/01/12	14,502	-	3,703	10,799
17	10% Premium	4,000,000	95,584	12/01/93	12/01/13	18,818	-	4,805	14,014
18	9.25% Premium	3,100,000		12/01/93	12/01/23	53,296	-	3,830	49,467
19	10.03% Premium	6,000,000		12/01/93	12/01/23	909,103	-	64,172	844,931
20	10.375% Premium	5,000,000		12/01/93	12/01/23	109,427	-	7,863	101,564
21	10.10% Premium	10,000,000		01/01/99	12/01/29	1,573,799	-	83,565	1,490,235
22	S-3 Fillings					-	-	-	-
23	Debt issuance cost					91,942	-	14,189	77,753
24									
25									
26	Total					\$ 4,989,501	\$ -	\$ 318,832	\$ 4,670,669

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	NONE					
2						
3						
4	Total					

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
1	SEE SCHEDULE ATTACHED (A-15)	
2		
3		
4		
5		
6	Total	

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.
2. If any change occurred during the year in the balance with 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.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	NONE	
2		
3	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.
2. If any change occurred during the year in the balance with 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.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	NONE	
2		
3	Total	

**GOLDEN STATE WATER COMPANY
SCHEDULE A-15**

**Account No. 146- Other Deferred Debits
Year 2010**

<u>Rate Case Charges</u>	2010
Region I GRC 2007	\$ -
Region I GRC 2010	578,000
General Office, Region II & Region III GRC - 2008	1,714,200
General Office, Region II & Region III GRC - 2010	196,088
BVES Rate Case	700,000
	<u>3,188,288</u>
<u>Other Deferred Charges</u>	
Aerojet Litigation Memorandum Account	18,309,474
Supply Cost Balancing Accounts	13,678,978
Regulatory Asset for Flow through Taxes	10,962,796
Regulatory Asset- Pension	26,470,911
Water Conservation Memorandum Account	1,434,674
Regulatory Asset - Retroactive Rate Change 2007	20,404,313
Low income Balancing Accounts	4,656,900
Santa Maria Adjudication memorandum Accounts	3,737,002
Regulatory Asset - Asset Retirement Obligation	2,710,776
Edison Settlement - Regulatory Asset	2,637,633
Interest Receivable	2,319,089
Regulatory Asset - WRAM and MCBA	30,889,655
Regulatory Asset- Post Retirement	1,045,365
Regulatory Asset- SERP	2,852,293
Regulatory Asset- Chadron Plant	1,155,889
Regulatory Asset - OSMA	758,241
CEMA Balancing Accounts	1,382,008
BRRBA Memo Account	1,889,488
Derivative	6,849,737
LIEE memorandum Accounts	-
Regulatory Asset - Ballona Plant	-
GOAMA	725,558
Pension Balancing Account	1,822,877
Other receivable - noncurrent	3,777,450
Other	89,087
Security Deposit	50,955
	<u>160,611,149</u>
Total Other Deferred Debits	<u>\$ 163,799,437</u>

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			142	\$ 208,490,981		\$ 19,600,000
2	PREFERRED				-		-
3	DIRECTOR'S PLAN				2,472,012		-
4	ADDITIONAL PAID IN CAPITAL (Stock Options Exercised)				2,357,978		-
5	STOCK OPTIONS GRANTED				3,830,132		-
6	Totals				\$ 217,151,102		\$ 19,600,000

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 Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	AMERICAN STATE WATER CO.	142	NONE	
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	142	Total number of shares	0

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

Line No.	Class of Stock (a)	Balance End of Year (b)
1	COMMON	-
2	PREFERRED	-
3		
4		
5		
6		
7		
8		
9	Total	-

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 134,957,846
2		CREDITS	
3	400	Credit balance transferred from income account	25,114,687
4	401	Miscellaneous credits to surplus (detail)	-
5			-
6		Total credits	25,114,687
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	-
10	412	Dividend appropriations-Common stock	19,600,000
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous debits to surplus (detail)	-
13		DERS on Options	73,588
14		Total debits	19,673,588
15		Balance end of year	\$ 140,398,944

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	NONE
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	
14	Balance end of year	

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	NONE
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	
13	Balance end of year	

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	NONE									
2										
3										
4										
5										
6										
7										
8	Totals									

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: **NONE**
 Address: _____
 Phone Number: _____
 Date Hired: _____

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

3. Summary of the trust bank account activities showing:

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

4. Account information:
 Bank Name: _____
 Account Number: _____
 Date Opened: _____

5. 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	NONE				
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT	NONE				
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
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					
20		Total water plant in service					

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	NONE				
10					
11					
12					
13	Total				

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 ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14	LTD 6.64% Notes due 2013				\$ 1,100,000			
15	LTD 6.8% Notes due 2013				2,000,000			
16	LTD 8.5% Notes due 2012				345,516			
17	LTD Var Oblig Miramar Proj				6,000,000			
18	LTD 6.87% Notes due 2023				5,000,000			
19	LTD 7% Notes due 2023				10,000,000			
20	LTD 9.56% Notes due 2031				28,000,000			
21	LTD 7.65% Notes due 2025				22,000,000			
22	LTD 7.55% Notes due 2025				8,000,000			
23	LTD 5.5% Tax-Exempt Note due 2026				7,785,000			
24	LTD 6.81% Tax-Exempt Note due 2028				15,000,000			
25	LTD Var Nt. Miramar Project #3				267,715			
26	LTD 6.59% Note due 2029				40,000,000			
27	State Water Notes				4,617,164			
28	LTD 7.875% Note due 2030				20,000,000			
29	LTD 7.23% Note due 2031				50,000,000			
30	LTD 5.87% Note due 2028				40,000,000			
31	LTD 6.7% Notes due 3/10/2019				40,000,000			
32	Capital Lease				98,945			
33	LTD Cur Sink				(376,256)			
34								
35	Total				\$ 299,838,084			

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

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)
1	NONE				
2					
3					
4					
5	Total				

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	Current portion of LT Debt			\$ 376,256			
2							
3							
4							
5							
6							
7	Total			\$ 376,256			

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)
1	American States Water Company	\$ 35,101,099			
2					
3					
4					
5					
6					
7	Total	\$ 35,101,099			

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

Line No.	Description (a)	Balance End of Year (b)
1	Vacation Reserves	\$ 4,958,392
2	Accrued Settlement-Edison	2,637,633
3	Accrued Worker Compensation Reserves	2,556,288
4	Utility Tax Collected	1,488,296
5	Environmental Remediation	1,155,889
6	PUC Reimburse Fee-Water	943,591
7	Deferred Revenue	329,746
8	Unrealized Loss on Derivative	6,849,737
10	Unclaimed Prop	208,261
11	Short Term Incentive Program	1,275,850
12	PCA wage accruals	859,524
13	General Liability Reserves	414,279
14	Department of Health System	223,250
15	Accrue Employee Expenses	117,973
16	Accrued Bank Fees	22,749
17	Others	226,688
18	Total	\$ 24,268,146

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 shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, 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	\$ 120,690	\$ 262,715	\$ 6,523,465	\$ (6,473,000)		\$ -	\$ 92,316
2	State corporation franchise tax - Current	578,410		5,850,969	(4,450,000)	(22,645)	1,956,734	
3	Payroll Taxes	69,820		99,219			169,039	
4	Other state and local taxes	2,851,633		3,179,585	(2,837,436)	-	3,193,782	
5	Federal income taxes - Current	(6,622,126)		6,540,616	(11,856,183)	(84,092)	(12,021,785)	
6	Pump Taxes	3,093,306		11,997,097	(11,532,774)		3,557,629	
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ 91,733		\$ 34,190,951	\$ (37,149,393)	\$ (106,737)	\$ (3,144,601)	\$ 92,316

(f) represents tax benefit from stock options

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		\$ 78,418,168
2	Additions during year		1,944,633
3	Subtotal - Beginning balance plus additions during year		80,362,801
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis	0	
7	Proportionate cost basis	3,087,929	
8	Present worth basis	0	
9	Total refunds		3,087,929
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due to expiration of contracts	0	
12	Due to present worth discount	0	
13	Total transfers to Acct. 265		0
14	Securities Exchanged for Contracts (enter detail below)	0	
15	Subtotal - Charges during year		3,087,929
16	Balance end of year		\$ 77,274,872

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		NONE	
18	Preferred stock		NONE	
19	Bonds		NONE	
20	Other (describe)		NONE	
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Accrued Pension SFAS 87	28,587,021
2	Executive Supp. Pension & Benefits - SERP	8,468,014
3	Accrued VEBA SFAS 106	5,097,135
4	Regulatory Liability for Flow-Through Taxes	6,692,638
5	Asset Retirement Obligations	2,909,539
6	Various refunds to customers	15,460,783
7	Deferred Rent	408,371
8	TIRBA	202,630
9	Water Litigation Memorandum Account	243,101
10	LIEE memorandum Accounts	99,717
11		
12		
13		
14		
15		
16		
17	Total	68,168,948

SCHEDULE A-34
Accounts 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)	
7	Regular customer reserve	\$ 657,110	Writeoffs	\$ (999,790)	Bad Debt Expense	\$ 936,858	
8				-	Cash receipts	75,511	\$ 669,688
9							
10							
11	Misc AR reserve	431,165	Writeoffs	(278,825)	Bad Debt Expense	182,597	334,937
12							
13	Total	\$ 1,088,275					\$ 1,004,625

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

Instructions for Preparation of Schedule of Contributions in Aid of 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, 1995 (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.	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	Balance beginning of year	\$ 91,518,761	\$ 90,962,439	\$ 556,322		
2	Add: Credits to account during year					
3	Contributions received during year	5,212,101	5,212,101	-		
4	Other credits (Install and Convey, transfers from Advances)	1,809,655	1,809,655	-	-	-
5	Total credits	7,021,756	7,021,756	-	-	-
6	Deduct: Debits to account during year					
7	Depreciation charges for year - Water	2,788,809	2,788,809			
	Depreciation charges for year - Electric	18,876	18,876			
8	Nondepreciable donated property retired	-		-		
9	Other debits (Amort State Water Project, amortization deferred revenue)	272,529	272,529		-	-
10						
11	Total debits	3,080,214	3,080,214	-	-	-
12	Balance end of year	\$ 95,460,303	\$ 94,903,981	\$ 556,322	-	-

*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	Metered sales to general customers			
3		601.1 Commercial sales	\$ 259,690,079	\$ 233,934,913	\$ 25,755,166
4		601.2 Industrial sales	2,255,807	2,216,870	38,937
5		601.3 Sales to public authorities	10,890,952	11,389,480	(498,528)
6		Sub-total	272,836,838	247,541,263	25,295,575
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	5,586,301	6,423,481	(837,180)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	4,342	(4,342)
11		Sub-total	5,586,301	6,427,823	(841,522)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	5,200,150	4,729,411	470,739
14		603.2 Unmetered sales	-	-	-
15		Sub-total	5,200,150	4,729,411	470,739
16	604	Private fire protection service	1,652,725	1,645,541	7,184
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	92,805	94,147	(1,342)
19	607	Sales to governmental agencies by contracts	1,665,416	1,685,931	(20,515)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	367,574	276,294	91,280
22		Sub-total	3,778,520	3,701,913	76,607
23		Total water service revenues	287,401,809	262,400,410	25,001,399
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	386,725	419,515	(32,790)
26	612	Rent from water property	3,312	3,855	(543)
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	1,501,534	441,464	1,060,070
29		Total other water revenues	1,891,571	864,834	1,026,737
30	501	Total operating revenues	\$ 289,293,380	\$ 263,265,244	\$ 26,028,136

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	Refer to District Schedules	
33		
34		
35	Operations within incorporated territory	
36		
37		
38		
39		
40		
41		
42		
43		
44		

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - For 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		157,534	171,053	(13,519)
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		359,908	466,171	(106,263)
6	703	Miscellaneous expenses	A			49,210	472,934	(423,724)
7	704	Purchased water	A	B	C	64,490,162	54,274,661	10,215,501
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		32,116	52,479	(20,363)
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		66,453	48,061	18,392
12	708	Maintenance of collect and impound reservoirs	A			442,222	203,764	238,458
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			8,140	12,393	(4,253)
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			817,565	785,397	32,168
17	712	Maintenance of supply mains	A			19,457	19,180	277
18	713	Maintenance of other source of supply plant	A	B		17,510	34,875	(17,365)
19		Total source of supply expense				66,460,277	56,540,968	9,919,309
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		142,982	144,802	(1,820)
23	721	Operation supervision labor and expense			C			-
24	722	Power production labor and expense	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		1,878,002	1,965,675	(87,673)
28	725	Miscellaneous expenses	A			553,831	506,742	47,089
29	726	Fuel or power purchased for pumping	A	B	C	9,113,025	9,657,421	(544,396)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		38,012	42,675	(4,663)
32	729	Maintenance of structures and equipment			C			-
33	730	Maintenance of structures and improvements	A	B		323,447	546,008	(222,561)
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		2,443,416	2,143,420	299,996
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				14,492,715	15,006,743	(514,028)

* Amounts from prior year have been reclassified to conform to current year presentation.

SCHEDULE B-2

Account 502 - Operating Expenses - For 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			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	160,485	184,135	(23,650)	
41	741	Operation supervision, labor and expenses					-	
42	742	Operation labor and expenses	A		2,731,013	2,970,067	(239,054)	
43	743	Miscellaneous expenses	A	B	729,582	574,754	154,828	
44	744	Chemicals and filtering materials	A	B	3,026,773	2,639,095	387,678	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	19,929	45,636	(25,707)	
47	746	Maintenance of structures and equipment					-	
48	747	Maintenance of structures and improvements	A	B	211,541	86,857	124,684	
49	748	Maintenance of water treatment equipment	A	B	980,048	495,755	484,293	
50		Total water treatment expenses			7,859,371	6,996,300	863,071	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	489,595	443,604	45,991	
54	751	Operation supervision, labor and expenses					-	
55	752	Storage facilities expenses	A		15,982	8,683	7,299	
56	752	Operation labor and expenses		B			-	
57	753	Transmission and distribution lines expenses	A		695,753	705,452	(9,699)	
58	754	Meter expenses	A		846,760	830,793	15,967	
59	755	Customer installations expenses	A		502,675	626,969	(124,294)	
60	756	Miscellaneous expenses	A		1,698,767	1,747,100	(48,333)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	266,610	266,889	(279)	
63	758	Maintenance of structures and plant					-	
64	759	Maintenance of structures and improvements	A	B	-	-	-	
65	760	Maintenance of reservoirs and tanks	A	B	339,761	204,471	135,290	
66	761	Maintenance of trans. and distribution mains	A		4,672,371	4,180,943	491,428	
67	761	Maintenance of mains		B			-	
68	762	Maintenance of fire mains	A		-	-	-	
69	763	Maintenance of services	A		2,623,910	2,615,389	8,521	
70	763	Maintenance of other trans. and distribution plant		B			-	
71	764	Maintenance of meters	A		643,445	718,536	(75,091)	
72	765	Maintenance of hydrants	A		858,365	760,997	97,368	
73	766	Maintenance of miscellaneous plant	A		-	-	-	
74		Total transmission and distribution expenses			13,653,994	13,109,826	544,168	

* Amounts from prior year have been reclassified to conform to current year presentation.

SCHEDULE B-2

Account 502 - Operating Expenses - For 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			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		520,547	607,854	(87,307)
78	771	Superv., meter read., other customer acct expenses			C			-
79	772	Meter reading expenses	A	B		1,182,587	646,936	535,651
80	773	Customer records and collection expenses	A			3,858,464	4,368,956	(510,492)
81	773	Customer records and accounts expenses		B				-
82	774	Miscellaneous customer accounts expenses	A			1,413,465	1,303,962	109,503
83	775	Uncollectible accounts	A	B	C	932,098	826,600	105,498
84		Total customer account expenses				7,907,161	7,754,308	152,853
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	-
88	781	Sales expenses			C	-	-	-
89	782	Demonstrating and selling expenses	A			1,180,989	490,143	690,846
90	783	Advertising expenses	A			18,884	30,204	(11,320)
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			3,423	14,591	(11,168)
93		Total sales expenses				1,203,296	534,938	668,358
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	14,199,102	12,862,290	1,336,812
97	792	Office supplies and other expenses	A	B	C	5,741,640	4,343,550	1,398,090
98	793	Property insurance	A			335,527	396,302	(60,775)
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			2,458,470	2,004,958	453,512
101	795	Employees' pensions and benefits	A	B	C	13,753,803	15,933,567	(2,179,764)
102	796	Franchise requirements	A	B	C	102,172	14,983	87,189
103	797	Regulatory commission expenses	A	B	C	1,114,870	613,913	500,957
104	798	Outside services employed	A			6,509,233	7,344,706	(835,473)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			1,578,957	1,640,953	(61,996)
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	1,336,632	1,328,503	8,129
110		Total administrative and general expenses				47,130,406	46,483,725	646,681
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	1,623,982	1,856,211	(232,229)
113	812	Administrative expenses transferred - Cr.	A	B	C	(2,360,211)	(2,420,511)	60,300
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
115		Total miscellaneous				(736,229)	(564,300)	(171,929)
116		Total operating expenses				157,970,991	145,862,508	12,108,483

* Amounts from prior year have been reclassified to conform to current year presentation.

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. 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.
3. 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.
4. 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.
5. 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 24.
6. 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)
1	Taxes on real and personal property	\$ 6,535,829	\$ 6,275,304	\$ 260,525	\$ -	\$ -
2	State corp. franchise tax	4,173,896	5,378,862	473,059	0	(1,678,025)
3	Payroll taxes	2,783,107	2,554,085	229,022	0	
4	Other state and local taxes	3,210,991	2,894,635	316,356	0	
5	Federal income tax	14,909,996	4,975,623	1,568,429	0	8,365,944
6	Groundwater assessments	11,473,017	11,473,017	0	0	0
7						
8						
9						
10						
11	Totals	\$ 43,086,836	\$ 33,551,526	\$ 2,847,391	\$ -	\$ 6,687,919

SCHEDULE B-5
Reconciliation of Reported Net Income With Taxable Income for Federal 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 income 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 1/1/10 to 12/31/10.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	\$ 25,114,687
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Book Federal Income Tax Expense	14,909,996
6	Book State Income Tax Expense	4,173,896
7	Post-Tax Book Income	44,198,579
8		
9	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS:	
10	CIAC Connection Fees	2,108,226
11	PVPA Equity Pick-Up	475,996
12		2,584,222
13	EXPENSES RECORDED ON BKS NOT DEDUCTED ON RETURN:	
14	Bad Debt Accrual	20,807
15	Balancing & Memorandum Accounts	18,064,895
16	Santa Maria Water Rights Legal Fees	172,401
17	Bond Premium Amortization	167,937
18	Business Meals	57,413
19	Director's Retirement Plan	258,240
20	Deferred Charges	1,264,873
21	Executive SERP	651,913
22	FAS 123R Expense	365,702
23	FIN 48 Interest Expense	-
24	General Liability Insurance	-
25	Lobbying Related Expenses	325,610
26	Penalties	1,127,798
27	Short Term Incentive Program	124,957
28	Vacation pay accrual	392,405
29	Conservation Costs	521,544
30	Polital Contributions	90,800
31	UNICAP	2,422,566
32	VEBA	768,287
33	Workers' Compensation	180,528
34	Accrued Payroll Taxes	2,157
35	Impairment Loss-La Serena	2,211,546
36	Impairment Loss-Wrightwood	923,062
37	Regulatory Liability Settlement	12,500,000
38	Premium Allocation	106,961
39	Rent Expense	145,688
40	Charitable Contribution	113,678
41	Deferred Rate Case Charges	453,737
42		
43	Subtotal	43,435,505
44		
45	BOOK INCOME NOT SUBJECT TO TAX:	
46	Cal Cities Equity Pick-Up	14,799
47	PVPA Equity Pick-Up	1,344,616
48	Rabbi Trust	60,335
49	Subtotal	1,419,750
50		
51	DEDUCTIONS FOR TAX NOT CHARGED AGAINST BK INCOME:	
52	Accrued Regulatory Liabilities	519,041
53	Advance Refunds	552,144
54	CA Franchise Tax	5,743,402
55	CIAC Deferred Revenue	26,133
56	Cost of removal	1,512,524
57	CPUC Management Audit	0
58	Deferred Directors' Compensation	0
59	Director's Compensation on RSU Conversion	186,340
60	Pension Costs	1,590,018
61	Rent Expense	0
62	Tax Depreciation over Book Depreciation	40,789,642
63	Loss on disposal of ACRS property	4,292,961
64	IRC Sec. 199 Deduction	886,584
65	Property Taxes	313,386
66	General Liability Insurance	2,557,652
67	Subtotal	58,969,827
68		
69		
70	Estimated Federal Taxable Income	29,828,729
71		
72	Federal Tax Rate	35%
73		
74	Federal Current Tax Expense (Estimate)	10,440,055
75		
76	FIN 48 Adjustments	(5,424,146)
77	Return to Accrual True-Up	1,528,143
78		
79	Total Federal Tax	\$ 6,544,052

SCHEDULE B-6

Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net income (d)
1	Bear Valley Electric	\$ 35,800,603		
2	Operation Expenses		\$ 18,294,812	
3	Maintenance Expenses		829,942	
4	Administrative & general expenses		7,947,567	
5	Depreciation & Amortization Expenses		2,239,873	
6	Taxes Not on Income - See B-4		-	
7	Interest expense, net		1,498,136	
8	Non-operation income/expenses	7,641		
9	Income Taxes - See B-4	-		
10				
11				
12	Totals	\$ 35,808,244	\$ 30,810,330	\$ 4,997,914

SCHEDULE B-7

Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
13	Lease income (Folsom & other revenue from lease of other physical property)	\$ 1,450,588
14	Equity loss from Investment	(454,996)
15	Other interest revenue	1,914,046
16	Miscellaneous income	23,966
17	Net gain on sale of property	645,098
18	Rabbi Trust SERP	148,868
19		
20	Totals	\$ 3,727,570

SCHEDULE B-8

Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
21	Depreciation on non-op assets	\$ 25,858
22	Other interest expenses (state water projects)	208,129
23	Miscellaneous	674,582
24	Other bank charges	437,531
25		
26		
27	Total	\$ 1,346,100

SCHEDULE B-9

Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
28	Miscellaneous interest Exp	8,378
29		
30		
31		
32		
33	Total	\$ 8,378

SCHEDULE B-10

Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
24	Impairment and other contingencies	16,634,608
25	Charitable Contributions and other	360,152
26	Political Contributions	90,800
27	Deferred income taxes-nonregulated	10,020
28	Total	\$ 17,095,580

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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	NONE		
2			
3			
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)
1	Employees - Source of supply	46	\$ 3,217,604
2	Employees - Pumping	42	3,254,669
3	Employees - Water treatment	41	3,514,729
4	Employees - Transmission and distribution	156	9,050,222
5	Employees - Customer account	74	3,740,174
6	Employees - Sales	-	-
7	Employees - Administrative	36	1,927,430
8	General officers	10	3,097,452
9	General office	177	13,566,954
10	Total	582	\$41,369,234

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS				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)
1	Various Workers Comp		36						\$ -
2	Various General Liability				19			70	\$ 264,555
3	Various Business Auto				6	20	\$ 38,277	15	\$ 69,766
4	Total	-	36	-	25	20	\$ 38,277	85	\$ 334,321

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	Political contributions (reported in Schedule B-10 Misc Income Deductions)	\$ 90,800
2		
3		
4		
5		
6		

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.)

1	NONE
2	
3	
4	
5	
6	

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.

	Officer's Name	Cash Bonus	Stock Options (in units)	Stock Units (in units)	Other Comp
12	Robert J. Sprows	\$ 170,000	8,519	4,909	\$ 73,060
13	Eva G. Tang	68,040	3,408	1,964	47,958
14	Denise L. Kruger	78,404	3,408	1,964	53,009
15	Patrick R. Scanlon	45,004	2,840	1,636	58,548
16	William C. Gedney	39,818	2,840	1,636	42,750
17	Diane Rentfrow	28,975	2,840	1,636	57,402
18	Bryan K. Switzer	35,927	2,840	1,636	42,898
19	Gladys M. Farrow	31,809	2,840	2,182	41,577
20	Roland S. Tanner	30,245	2,840	1,636	127,305
21	David Chang	29,904	2,840	1,636	31,175
22					
23	Total	\$ 558,126	35,215	20,835	\$ 575,683

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	"Refer to District Schedules"								
2									
3									
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	"Refer to District Schedules"								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	"None"								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased					(Unit chosen) ²			
18	"Refer to Attached Schedule"								
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 42,560 cubic feet: in domestic use the thousand gallon 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
1	A. Collecting reservoirs			"Refer to District Schedules"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Totals			

SCHEDULE D-3 Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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									
16	Standard screw	"REFER TO DISTRICT SCHEDULES"								
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

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	
23	Cast Iron									
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw	"REFER TO DISTRICT SCHEDULES"								
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									
32	Wood									
33	Other (specify)									
34	Total									

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	199,524	195,960	10,728	9,570
Commercial (including domestic)	37,023	36,041	-	-
Industrial	356	314	-	-
Public authorities	1,673	1,423	7	-
Irrigation	1,523	1,705	-	-
Other (specify)	105	35	-	-
Contract	64	5	-	-
Subtotal	240,268	235,483	10,735	9,570
Private fire connections	-	-	3,995	4,057
Public fire hydrants	-	-	-	-
Total	240,268	235,483	14,730	13,627

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

Size	Meters	Services
5/8 x 3/4 - in	187,877	
3/4 - in	7,051	141,394
1 - in	34,141	86,643
1 1/2 - in	4,492	809
2 - in	10,033	12,427
3 - in	2,149	559
4 - in	370	1,444
6 - in	312	1,491
8 - in	148	1,540
Other	76	2,803
Total	246,649	249,110

**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 . . .	NONE
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	NONE
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in __CCF__ (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial	4,005,432	3,498,903	3,156,970	3,889,931	4,409,708	4,885,610	5,586,466	29,433,020
Industrial	45,629	34,766	41,097	37,635	46,211	41,941	63,807	311,086
Public authorities	137,938	101,104	90,658	200,821	262,351	325,203	406,718	1,524,793
Irrigation	68,663	39,320	43,273	73,448	125,261	140,925	263,002	753,892
Other (specify)	7,276	8,914	24,428	23,970	14,154	17,153	22,772	118,667
Contract	63,989	24,442	38,168	59,723	55,955	112,948	105,902	461,127
Total	4,328,927	3,707,449	3,394,594	4,285,528	4,913,640	5,523,780	6,448,667	32,602,585

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	5,742,914	5,859,216	5,391,337	4,500,986	3,860,182	25,354,635	54,787,655	59,415,111	
Industrial	51,589	59,053	57,586	54,062	40,458	262,748	573,834	590,361	
Public authorities	386,948	429,604	312,851	200,126	161,095	1,490,624	3,015,417	3,614,125	
Irrigation	235,453	309,768	193,885	145,779	78,204	963,089	1,716,981	1,692,543	
Other (specify)	28,229	26,138	18,270	5,227	15,484	93,348	212,015	178,341	
Contract	108,262	83,118	100,715	54,636	57,548	404,279	865,406	959,729	
Total	6,553,395	6,766,897	6,074,644	4,960,816	4,212,971	28,568,723	61,171,308	66,450,210	

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

Total acres irrigated _____

Total population served _____ 1,030,718

SCHEDULE E-1
Balancing and 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									
2									
3	"See attached schedules"								
4									
5									
6									
7									
8									

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.

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

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), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 2010 (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:

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 conservation tips, or other similar programs to its customers) and length of time it was offered.
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, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

Schedule E- 4 Report on Affiliate Transactions

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

- * For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.
- * For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
 1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
 - (a) services provided by regulated water utility to any affiliated company; **"Refer to Attached Schedule"**
 - (b) services provided by any affiliated company to regulated water utility; **"Refer to Attached Schedule"**
 - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; **None**
 - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; **None**
 - (e) employees transferred from regulated water utility to any affiliated company; **None**
 - (f) employees transferred from any affiliated company to regulated water utility; and **None**
 - (g) financing arrangements and transactions between regulated water utility and any affiliated company. **"Refer to Attached Schedule"**

Schedule E- 4
Report on Affiliate Transactions

Affiliate Transactions	2010 Totals
Borrowings/(Repayments) in Intercompany Borrowings from Parent Co	<u>\$ 25,400,000</u>
Issuance of Common Shares to Parent	<u>\$ 20,000,000</u>
Dividends paid to Parent Co.	<u>\$ (19,600,000)</u>
Costs allocated to:	
Chaparral City Water Company	1,102,927
American States Utility Services, Inc.	<u>2,700,270</u>
	\$ 3,803,197

**FOR ALL 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:

Name: NONE
 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	\$ _____
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:

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)

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 Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT	NONE				
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT	NONE				
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					
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:

Bank Name: NONE
 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:

	AMOUNT
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

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned GLADYS FARROW
Officer, Partner, or Owner (Please Print)

of GOLDEN STATE WATER COMPANY
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 of January 1, 2010, through December 31, 2010.

Vice President - Finance, Treasurer and Assistant

Secretary

Title (Please Print)

Signature

909 394-3600

Telephone Number

April 29, 2011

Date

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