

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2011
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, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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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 APRIL 2, 2012**, 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, 2011, through December 31, 2011. 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.

INCOME STATEMENT AND OTHER DATA

Calendar Year 2011

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

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	\$ 8,994,908
24 Fire Protection Revenue	1,634,146
25 Irrigation Revenue	6,698,584
26 Metered Water Revenue	280,993,532
27 Total Operating Revenue	298,321,170
28 <u>Operating Expenses</u>	160,349,392
29 Depreciation Expense (Composite Rate 3.8%)	32,952,227
30 Amortization and Property Losses	2,486,166
31 Property Taxes	6,597,947
32 Taxes Other Than Income Taxes	19,570,560
33 Total Operating Revenue Deduction Before Taxes	221,956,292
34 California Corp. Franchise Tax	5,627,109
35 Federal Corporate Income Tax	20,552,313
36 Total Operating Revenue Deduction After Taxes	248,135,714
37 Net Operating Income (Loss) - California Water Operations	50,185,456
38 Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense)	5,283,519
39 Income Available for Fixed Charges	55,468,975
40 Interest Expense	20,661,969
41 Net Income (Loss) Before Dividends	34,807,006
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	\$ 34,807,006

OTHER DATA	
44 Refunds of Advances for Construction	\$ 3,059,393
45 Total Payroll Charged to Operating Expenses	43,541,527
46 Purchased Water	64,095,444
47 Power	\$ 8,597,746
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	\$ 3,025,758
b. Pre-TRA 1986 Advances for Construction	8,950,346
c. Post TRA 1986 Contributions in Aid of Construction	96,441,916
d. Post TRA 1986 Advances for Construction	\$ 66,402,425

<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		235,483	242,385	238,934
50 Flat Rate Service Connections		9,570	9,316	9,443
51 Total Active Service Connections		245,053	251,701	248,377

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

Calendar Year 2011

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

PERSON RESPONSIBLE FOR THIS REPORT Jimmy Cheung

	1/1/2011	12/31/2011	Average
BALANCE SHEET DATA			
1 Intangible Plant	\$ 32,925,190	\$ 33,103,479	\$ 33,014,335
2 Land and Land Rights	15,192,424	15,214,727	15,203,576
3 Depreciable Plant	1,060,087,546	1,139,237,462	1,099,662,504
4 Gross Plant in Service	1,108,205,160	1,187,555,668	1,147,880,414
5 Less: Accumulated Depreciation	(342,695,749)	(375,523,824)	(359,109,787)
6 Net Water Plant in Service	765,509,411	812,031,844	788,770,628
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	48,432,579	40,231,542	44,332,061
9 Materials and Supplies	1,284,920	1,316,911	1,300,916
10 Less: Advances for Construction	(77,274,872)	(74,321,486)	(75,798,179)
11 Less: Contributions in Aid of Construction	(94,879,376)	(99,467,671)	(97,173,524)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(93,202,152)	(118,608,012)	(105,905,082)
13 Net Plant Investment	\$ 549,870,510	\$ 561,183,128	\$ 555,526,819
CAPITALIZATION			
14 Common Stock	\$ 217,151,102	\$ 228,938,068	\$ 223,044,585
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	109,276,627	120,638,461	114,957,544
18 Common Stock and Equity (Lines 14 through 17)	326,427,729	349,576,529	338,002,129
19 Preferred Stock	-	-	-
20 Long-Term Debt	299,838,084	340,394,902	320,116,493
21 Notes Payable	376,256	290,542	333,399
22 Total Capitalization (Lines 18 through 21)	\$ 626,642,069	\$ 690,261,973	\$ 658,452,021

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.
Line 22: Adjusted to exclude certain activities related to electric operations.

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2011

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

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	\$ 8,994,908
24	Fire Protection Revenue	1,634,146
25	Irrigation Revenue	6,698,584
26	Metered Water Revenue	280,993,532
27	Total Operating Revenue	298,321,170
28	<u>Operating Expenses</u>	160,349,392
29	Depreciation Expense (Composite Rate 3.8%)	32,952,227
30	Amortization and Property Losses	2,486,166
31	Property Taxes	6,326,376
32	Taxes Other Than Income Taxes	19,016,110
33	Total Operating Revenue Deduction Before Taxes	221,130,271
34	California Corp. Franchise Tax	5,263,732
35	Federal Corporate Income Tax	19,095,277
36	Total Operating Revenue Deduction After Taxes	245,489,280
37	Net Operating Income (Loss) - California Water Operations	52,831,890
38	Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense)	(710,969)
39	Income Available for Fixed Charges	52,120,921
40	Interest Expense	20,661,969
41	Net Income (Loss) Before Dividends	31,458,952
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	\$ 31,458,952
OTHER DATA		
44	Refunds of Advances for Construction	\$ 3,059,393
45	Total Payroll Charged to Operating Expenses	43,541,527
46	Purchased Water	64,095,444
47	Power	8,597,746
48	Class A Water Companies Only:	
a.	Pre-TRA 1986 Contributions in Aid of Construction	\$ 3,025,758
b.	Pre-TRA 1986 Advances for Construction	8,950,346
c.	Post TRA 1986 Contributions in Aid of Construction	96,441,916
d.	Post TRA 1986 Advances for Construction	\$ 65,371,141

				Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	
49	Metered Service Connections	235,483	242,385	238,934
50	Flat Rate Service Connections	9,570	9,316	9,443
51	Total Active Service Connections	245,053	251,701	248,377

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 \$608,764 Materials and Supplies related to Electric Operations.
- 2 Adjusted BS & Cap Data (Utility) to exclude \$1,031,285 Advances for Construction related to Electric Operations.
- 3 Adjusted BS & Cap Data (Utility) to exclude \$569,365 Contributions in Aid of Construction related to Electric Operations.
- 4 Adjusted IS & Other Data (Utility) to exclude \$271,571 in property taxes related to Electric Operations.
- 5 Adjusted IS & Other Data (Utility) to exclude \$554,450 in Taxes Other than Income Taxes related to Electric Operations.
- 6 Adjusted IS & Other Data (Utility) to exclude \$588,257 in Ca Corp Franchise Taxes related to Electric Operations.
- 7 Adjusted IS & Other Data (Utility) to exclude \$546,031 in Fed Corp Income Taxes related to Electric Operations.
- 8 Adjusted IS & Other Data (Utility) to exclude (\$5,994,488) 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 2011:

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: **PRICE WATERHOUSE COOPERS 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	\$ 1,227,787,210	\$ 1,156,637,739
3	107	Utility plant adjustments			
4		Total utility plant		1,227,787,210	1,156,637,739
5	250	Reserve for depreciation of utility plant	A-3	356,271,158	327,510,105
6	251	Reserve for amortization of limited term utility investments	A-3	19,252,666	15,185,644
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	-	-
8		Total utility plant reserves		375,523,824	342,695,749
9		Total utility plant less reserves		852,263,386	813,941,990
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	80,500,909	76,337,633
13	253	Reserve for depreciation and amortization of other property	A-3	35,120,261	33,044,455
14		Other physical property less reserve		45,380,648	43,293,178
15	111	Investments in associated companies	A-4	31,631	31,631
16	112	Other investments	A-5	4,079,275	3,174,310
17	113	Sinking funds	A-6	-	-
18	114	Miscellaneous special funds	A-7	-	-
19		Total investments and fund accounts		49,491,554	46,499,119
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		-	1,374,554
23	121	Special deposits	A-8	1,208	5,006
24	122	Working funds		11,934	11,734
25	123	Temporary cash investments		-	-
26	124	Notes receivable	A-9	-	-
27	125	Accounts receivable		45,313,016	45,000,212
28	126	Receivables from associated companies	A-10	265,137	2,056,873
29	131	Materials and supplies - Water Department		1,316,911	1,284,920
	131	Materials and supplies - Electric Department		608,764	494,007
30	132	Prepayments	A-11	1,972,314	3,900,988
31	133	Other current and accrued assets	A-12	1,738,367	-
32		Total current and accrued assets		51,227,651	54,128,295
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	5,783,301	4,670,669
36	141	Extraordinary property losses	A-14	-	-
37	142	Preliminary survey and investigation charges		-	-
38	143	Clearing accounts		148,308	2,895
39	145	Other work in progress		-	-
40	146	Other deferred debits	A-15	195,747,248	163,799,437
41		Total deferred debits		201,678,858	168,473,001
42		Total assets and other debits		\$ 1,154,661,448	\$ 1,083,042,404
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	\$ 228,938,068	\$ 217,151,102
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	155,108,832	140,398,944
10		Total corporate capital and surplus		384,046,900	357,550,046
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	340,394,902	299,838,084
22		Total long-term debt		340,394,902	299,838,084
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28	290,542	376,256
26	221	Notes receivable discounted		-	-
27	222	Accounts payable		31,513,096	25,606,350
28	223	Payables to associated companies	A-29	-	35,101,099
29	224	Dividends declared		-	-
30	225	Matured long-term debt		-	-
31	226	Matured interest		-	-
32	227	Customers' deposits		1,352,620	1,551,866
33	228	Taxes accrued	A-31	(16,865,518)	(3,144,601)
34	229	Interest accrued		3,938,480	3,251,160
35	230	Other current and accrued liabilities	A-30	22,777,506	24,268,146
36		Total current and accrued liabilities		43,006,726	87,010,275
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13	-	-
40	241	Advances for construction - Water	A-32	74,321,486	77,274,872
	241	Advances for construction - Electric		1,031,285	1,050,570
41	242	Other deferred credits	A-33	88,557,928	68,168,948
		Deferred income taxes and investment tax credits		122,260,404	95,684,679
42		Total deferred credits		286,171,103	242,179,069
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	A-34	1,004,781	1,004,625
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		1,004,781	1,004,625
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction-Water	A-35	99,467,671	94,879,376
		Contributions in aid of construction-Electric		569,365	580,927
54		Total liabilities and other credits		\$ 1,154,661,448	\$ 1,083,042,404

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	\$ 298,321,170
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	160,349,392
6	503	Depreciation	A-3	32,952,227
7	504	Amortization of limited-term utility investments	A-3	2,486,166
8	505	Amortization of utility plant acquisition adjustments	A-3	-
9	506	Property losses chargeable to operations	B-3	-
10	507	Taxes	B-4	52,347,929
11		Total operating revenue deductions		248,135,714
12		Net operating revenues		50,185,456
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		50,185,456
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	5,994,488
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	1,968,860
24	527	Nonoperating revenue deductions - Dr.	B-8	(2,283,541)
25		Total other income		5,679,807
26		Net income before income deductions		55,865,263
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		20,203,574
30	531	Amortization of debt discount and expense		488,891
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	(30,496)
35	536	Interest charged to construction - Cr.		-
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	B-10	396,288
38		Total income deductions		21,058,257
39		Net income		\$ 34,807,006
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		\$ 34,807,006
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)	1,116,966,534	87,960,654	(6,184,697)	(2,425,449)	1,196,317,042
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	48,432,579	79,266,646		(87,467,683)	40,231,542
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	1,156,637,739	167,227,300	(6,184,697)	(89,893,132)	1,227,787,210

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	32,519,809	311,481		(133,192)	32,698,098
5		Total intangible plant	32,925,190	311,481	-	(133,192)	33,103,479
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	15,192,424	25,177	-	(2,874)	15,214,727
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	243,481	-	-	-	243,481
12	312	Collecting and impounding reservoirs	567,387	2,940			570,327
13	313	Lake, river and other intakes	6,159	-	-	-	6,159
14	314	Springs and tunnels	-	-	-	-	-
15	315	Wells	42,555,459	3,001,257	(82,780)	(1,617)	45,472,319
16	316	Supply mains	20,428,260	809,381	(11,341)	-	21,226,300
17	317	Other source of supply plant	907,779	593,898		-	1,501,677
18		Total source of supply plant	64,708,525	4,407,476	(94,121)	(1,617)	69,020,263
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	18,359,818	262,238	(52,129)	(13,260)	18,556,667
22	322	Boiler plant equipment	-	-	-	-	-
23	323	Other power production equipment	-	-	-	-	-
24	324	Pumping equipment	111,336,757	3,862,906	(834,164)	(20,305)	114,345,194
25	325	Other pumping plant	7,481,015	350,114	(7,995)	-	7,823,134
26		Total pumping plant	137,177,589	4,475,258	(894,288)	(33,565)	140,724,994
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	15,440,109	358,670	(18,010)	(427,514)	15,353,255
30	332	Water treatment equipment	51,334,692	271,676	(104,153)	(1,821,612)	49,680,603
31		Total water treatment plant	66,774,801	630,346	(122,163)	(2,249,126)	65,033,858

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	516,653	180,192	-	-	696,845
34	342	Reservoirs and tanks	51,266,895	5,411,836	(16,764)	(1,039)	56,660,928
35	343	Transmission and distribution mains	398,261,961	26,940,259	(921,443)	(2,484)	424,278,293
36	344	Fire mains	870,383	978,327	-	-	1,848,710
37	345	Services	143,170,313	13,664,379	(591,294)	-	156,243,398
38	346	Meters	63,348,725	2,992,287	(862,769)	-	65,478,243
39	347	Meter installations	0	-	-	-	-
40	348	Hydrants	55,910,848	2,729,944	(130,567)	-	58,510,225
41	349	Other transmission and distribution plant	2,875,529	-	-	-	2,875,529
42		Total transmission and distribution plant	716,221,308	52,897,224	(2,522,837)	(3,523)	766,592,172
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	13,119,211	2,196,994	(28,047)	-	15,288,158
46	372	Office furniture and equipment	29,381,793	20,787,278	(1,910,551)	(1,475)	48,257,045
47	373	Transportation equipment	11,913,664	1,447,938	(601,573)	(77)	12,759,952
48	374	Stores equipment	0	-	-	-	-
49	375	Laboratory equipment	99,108	-	-	-	99,108
50	376	Communication equipment	1,123,177	21,090	-	-	1,144,267
51	377	Power operated equipment	5,040,524	275,715	-	-	5,316,239
52	378	Tools, shop and garage equipment	3,691,141	215,116	(11,117)	-	3,895,140
53	379	Other general plant	305,790	269,561	-	-	575,351
54		Total general plant	64,674,407	25,213,692	(2,551,288)	(1,552)	87,335,259
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property	103,342	-	-	(0)	103,342
58	391	Utility plant purchased	19,188,947	-	-	-	19,188,947
59	392	Utility plant sold	0	-	-	-	-
60		Total undistributed items	19,292,289	-	-	(0)	19,292,289
61		Total utility plant in service	1,116,966,534	87,960,654	(6,184,697)	(2,425,449)	1,196,317,042

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	Claremont	46,542
4	Desert	560
5	Metro	130,368
6	Orange	14,861
7	Pomona	31,214
8	San Gabriel	3,004
9	Santa Maria	3,300
10	San Dimas	266,781
11	Simi	695
12	Wrightwood	21,335
13	Electric Non Operating	550
14	Subtotal	575,560
15	State Water Project- Other non-regulated	5,123,799
16	Electric Utility Plant	73,825,380
17	Electric Utility CWIP	976,170
18		
19		
20	Total	\$ 80,500,909

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2011 (c)	Balance 1/1/2011 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$ 1,139,453,239	\$ 1,085,807,334
3		Construction Work in Progress	36,820,308	29,171,017
4		General Office Prorate	(7,574,071)	(7,574,071)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	1,168,699,476	1,107,404,280
6		Less Accumulated Depreciation		
7		Plant in Service	354,954,905	323,153,410
8		General Office Prorate	-	
9		Total Accumulated Depreciation (=Line 7 + Line 8)	354,954,905	323,153,410
10		Less Other Reserves		
11		Deferred Income Taxes	96,602,993	72,090,863
12		Deferred Investment Tax Credit	1,894,337	1,966,901
13		Other Reserves	1,568,561	(432,500)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	100,065,891	73,625,264
15		Less Adjustments		
16		Contributions in Aid of Construction	91,190,659	88,547,833
17		Advances for Construction	67,701,620	70,721,420
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	158,892,280	159,269,253
20		Add Materials and Supplies	1,333,966	1,301,975
21		Add Working Cash (=Line 34)	291,800	1,178,503
		Add General office, Rgions, District office, CSA allocation	34,314,264	29,557,744
22		TOTAL RATE BASE	\$ 590,726,430	\$ 583,394,575
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		

** Certain reclasses made between deferred income taxes and other reserves. Total rate base remains unchanged.

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)	\$ 291,800	\$ 1,178,503
			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	327,510,105	15,185,644	-	33,044,455
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	32,952,227	2,486,166	-	1,971,683
4	(b) Charged to Account 265	2,860,023	-	-	12,944
5	(c) Charged to clearing accounts	2,772,858	-	-	199,444
6	(d) Salvage recovered	174,682	-	-	6,249
7	(e) All other credits ⁽²⁾	1,683,672	1,686,802	-	-
8	Total credits	40,443,462	4,172,968	-	2,190,320
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	6,187,149	2,873	-	106,610
11	(b) Cost of removal	795,573	-	-	7,904
12	(c) All other debits ⁽³⁾	4,699,687	103,073	-	-
13	Total debits	11,682,409	105,946	-	114,514
14	Balance in reserve at end of year	356,271,158	19,252,666	-	35,120,261
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					
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	(84,391)	(4,166)	-	-	(88,557)
3	312	Collecting and impounding reservoirs	(272,803)	(7,875)	-	-	(280,678)
4	313	Lake, river and other intakes	(5,596)	(26)	-	-	(5,622)
5	314	Springs and tunnels	-	-	-	-	-
6	315	Wells	(9,527,608)	(1,536,634)	63,595	57,575	(10,943,072)
7	316	Supply mains	(3,583,229)	(402,661)	11,341	238	(3,974,311)
8	317	Other source of supply plant	(647,980)	(48,360)	-	-	(696,340)
9		Total source of supply plant	(14,121,607)	(1,999,721)	74,936	57,813	(15,988,579)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(4,916,265)	(460,738)	1,687,303	5,818	(3,683,881)
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	-	-	-	-	-
15	324	Pumping equipment	(32,740,273)	(4,494,038)	838,495	32,529	(36,363,287)
16	325	Other pumping plant	(2,158,737)	(321,163)	7,995	-	(2,471,905)
17		Total pumping plant	(39,815,275)	(5,275,939)	2,533,793	38,347	(42,519,073)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(2,817,682)	(327,911)	(93,046)	-	(3,238,639)
21	332	Water treatment equipment	(17,620,307)	(2,048,345)	1,611,802	-	(18,056,849)
22		Total water treatment plant	(20,437,989)	(2,376,256)	1,518,756	-	(21,295,489)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	(155,650)	(10,872)	-	-	(166,521)
26	342	Reservoirs and tanks	(10,540,166)	(1,356,915)	16,764	134,915	(11,745,401)
27	343	Transmission and distribution mains	(100,800,107)	(8,214,218)	921,443	198,411	(107,894,470)
28	344	Fire mains	-	(16,586)	-	11,251	(5,334)
29	345	Services	(47,772,201)	(5,123,485)	591,294	215,461	(52,088,931)
30	346	Meters	(27,572,125)	(5,997,579)	862,769	(41,016)	(32,747,951)
31	347	Meter installations	-	-	-	-	-
32	348	Hydrants	(15,606,768)	(1,126,298)	130,567	51,925	(16,550,574)
33	349	Other transmission and distribution plant	(1,347,342)	(63,822)	-	-	(1,411,164)
34		Total trans. and distribution plant	(203,794,358)	(21,909,774)	2,522,837	570,948	(222,610,347)
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	(4,715,673)	(305,176)	28,047	18,184	(4,974,619)
38	372	Office furniture and equipment	(21,778,983)	(2,913,629)	1,910,769	(25,000)	(22,806,844)
39	373	Transportation equipment	(7,102,316)	(2,602,447)	602,907	(38,988)	(9,140,843)
40	374	Stores equipment	-	-	-	-	-
41	375	Laboratory equipment	(62,976)	(8,131)	-	-	(71,107)
42	376	Communication equipment	(955,789)	(105,296)	-	-	(1,061,085)
43	377	Power operated equipment	(2,793,618)	(451,164)	-	(413)	(3,245,195)
44	378	Tools, shop and garage equipment	(2,056,018)	(364,867)	11,117	-	(2,409,768)
45	379	Other general plant	(158,784)	(27,993)	-	-	(186,777)
46	390	Other tangible property	(91,846)	(1,040)	-	-	(92,886)
47	391	Water plant purchased	(9,624,872)	(243,675)	-	-	(9,868,547)
48		Total general plant	(49,340,876)	(7,023,418)	2,552,840	(46,216)	(53,857,671)
49		Total	(327,510,105)	(38,585,108)	9,203,163	620,892	(356,271,159)

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	DEBT RESERVE FUND	225,000
3	FUNDS HELD IN TRUST	2,829,081
4	CITY OF BELL WATSON PLANT	89,300
5	INVESTMENT IN COBANK	616,435
6	CAL CITIES	317,556
7		
8		
9	Total	4,079,275

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		1,208
2			
3			
4			
5			
6	Total		1,208

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	265,137			
2					
3					
4					
5					
6					
7					
8					
9					
10	Total	265,137			

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Prepayments Insurance	177,320
2	Prepayment Water Rights/Electric	372,867
3	Prepaid Property Tax	51,929
4	Prepayments Main Agrmts	438,643
5	Prepayments State Water Project	256,543
6	Prepayments Account	278,893
7	Prepayments Lease	202,108
8	Prepayments MWDOC Conn Chrgs	131,928
9	Prepayments Postage Billing	2,000
10	Prepayments WQA	33,392
11	Prepayments Postage Other	1,149
12	Prepayments Directors Fees	25,542
13	Total	1,972,314

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

Line No.	Item (a)	Amount (b)
1	Other interest receivable	1,738,367
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	1,738,367

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	167,402		8,199	159,203
2	Note - 6.81%	15,000,000	238,654	03/23/98	03/23/28	143,803		8,336	135,467
3	Note - 6.59%	40,000,000	339,685	01/25/99	01/25/29	270,550		14,961	255,589
4	Note - 6.64%	1,100,000	27,450	10/21/93	10/21/13	3,945		1,393	2,552
5	Note - 6.80%	1,000,000	24,946	11/04/93	11/04/13	3,656		1,254	2,402
6	Note - 7.875%	20,000,000	226,860	01/26/01	12/31/30	151,355		7,568	143,787
7	Note - 6.80%	1,000,000	24,946	11/04/93	11/04/13	3,656		1,254	2,402
8	Note - 7.23%	50,000,000	482,484	12/11/01	12/15/31	337,044		16,039	321,005
9	Note - 6.87%	5,000,000	107,392	10/23/93	10/23/23	46,220		3,602	42,618
10	Note - 7.00%	10,000,000	303,091	11/04/93	11/03/23	130,779		10,125	120,654
11	Note - 5.5 % Tax Exempt	7,865,000	639,447	12/13/96	12/01/26	318,529		19,908	298,621
12	Note - 7.65%	22,000,000	272,386	09/01/95	09/01/25	134,884		3,048	131,836
13	Prem on Redem 7.65% Notes			12/31/11	04/15/41	-	420,860		420,860
14	Note - 7.55%	8,000,000	99,049	09/19/95	09/19/25	49,049		3,325	45,723
15	Note - 5.87%	40,000,000	200,751	10/11/05	12/20/28	115,897	-	6,464	109,433
16	Note - 6.7%	40,000,000	249,955	10/11/05	12/20/28	205,136	-	25,119	180,017
17	Debt issuance cost					77,753	-	18,295	59,458
18	Note - 6%	62,000,000	939,352	04/14/11	04/15/41	-	939,352	22,353	916,999
19	Shelf Registration		66,405			-	94,217	2,617	91,600
20	8.50% Premium	5,000,000	73,658	12/01/93	12/01/12	10,799	-	3,703	7,097
21	10% Premium	4,000,000	95,584	12/01/93	12/01/13	14,014	-	4,805	9,209
22	9.25% Premium	3,100,000		12/01/93	12/01/23	49,467	-	3,830	45,637
23	10.03% Premium	6,000,000		12/01/93	12/01/23	844,931	-	64,172	780,759
24	10.375% Premium	5,000,000		12/01/93	12/01/23	101,564	-	7,863	93,701
25	10.10% Premium	10,000,000		01/01/99	12/01/29	1,490,235	-	83,565	1,406,670
26									
27	Total					\$ 4,670,669	\$ 1,454,429	\$ 341,796	\$ 5,783,301

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 2011**

<u>Rate Case Charges</u>	2011	2010
Region I GRC 2010	288,999	578,000
General Office, Region II & Region III GRC - 2008	847,809	1,714,200
General Office, Region II & Region III GRC - 2011	938,135	23,566
BVES Rate Case 2008	350,000	700,000
BVES Rate Case 2012	1,096,612	172,522
	<u>3,521,556</u>	<u>3,188,288</u>
<u>Other Deferred Charges</u>		
Aerojet Litigation Memorandum Account	17,172,680	18,309,474
Water Supply Cost Balancing Accounts	1,229,233	3,374,017
Electric Supply Cost Balancing Accounts	8,347,401	10,304,961
Regulatory Asset for Flow through Taxes	17,031,897	10,962,796
Regulatory Asset- Pension	50,504,795	26,470,911
Water Conservation Memorandum Account	768,879	1,434,674
Regulatory Asset - Retroactive Rate Change 2007	12,921,844	20,404,313
Low income Balancing Accounts	6,194,083	4,656,900
Santa Maria Adjudication memorandum Accounts	3,661,900	3,737,002
Regulatory Asset - Asset Retirement Obligation	2,792,677	2,710,776
Edison Settlement - Regulatory Asset	2,427,952	2,637,633
Regulatory Asset - WRAM and MCBA	39,111,511	30,889,655
Regulatory Asset- Post Retirement	570,211	1,045,365
Regulatory Asset- SERP	3,847,694	2,852,293
Bay Point Balancing Account	5,752,209	-
Regulatory Asset- Chadron Plant	1,155,889	1,155,889
Regulatory Asset - OSMA	541,254	758,241
CEMA Balancing Accounts	1,462,422	1,382,008
BRRBA Memo Account	4,053,255	1,889,488
Derivative	7,611,221	6,849,737
GOMMA	166,531	-
GOAMA	294,407	725,558
Pension Balancing Account	2,037,506	1,822,877
Other receivable - noncurrent	1,838,046	3,777,450
Interest Receivable	576,123	2,319,089
Other Regulatory Assets	103,117	-
Other	-	89,087
Security Deposit	50,955	50,955
	<u>192,225,692</u>	<u>160,611,149</u>
Total Other Deferred Debits	<u>\$ 195,747,248</u>	<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			146	\$ 218,490,981		\$ 20,000,000
2	PREFERRED				-		-
3	DIRECTOR'S PLAN				2,900,028		-
4	ADDITIONAL PAID IN CAPITAL (Stock Options Exercised)				2,693,542		-
5	STOCK OPTIONS GRANTED				4,853,517		-
6	Totals				\$ 228,938,068		\$ 20,000,000

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	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
1	AMERICAN STATE WATER CO.	146	NONE	
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	146	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	\$ 140,398,944
2		CREDITS	
3	400	Credit balance transferred from income account	34,807,006
4	401	Miscellaneous credits to surplus (detail)	-
5			-
6		Total credits	34,807,006
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	-
10	412	Dividend appropriations-Common stock	20,000,000
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous debits to surplus (detail)	-
13		DERS on Options	97,118
14		Total debits	20,097,118
15		Balance end of year	\$ 155,108,832

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				132,716			
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 7.55% Notes due 2025				8,000,000			
22	LTD 5.5% Tax-Exempt Note due 2026				7,745,000			
23	LTD 6.81% Tax-Exempt Note due 2028				15,000,000			
24	LTD Var Nt. Miramar Project #3				232,020			
25	LTD 6.59% Note due 2029				40,000,000			
26	State Water Notes				4,558,702			
27	LTD 7.875% Note due 2030				20,000,000			
28	LTD 7.23% Note due 2031				50,000,000			
29	LTD 5.87% Note due 2028				40,000,000			
30	LTD 6.7% Notes due 3/10/2019				40,000,000			
31	LTD 6% Notes due April 15, 2041				62,000,000			
32	ARRA Loan				851,265			
33	Capital Lease				65,741			
34	Current Portion LTD				(290,542)			
35	Total				\$ 340,394,902			

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			\$ 290,542			
2							
3							
4							
5							
6							
7	Total			\$ 290,542			

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	\$ -			
2					
3					
4					
5					
6					
7	Total	\$ -			

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

Line No.	Description (a)	Balance End of Year (b)
1	Vacation Reserves	\$ 5,499,851
2	Accrued Worker Compensation Reserves	2,600,881
3	Utility Tax Collected	1,495,075
4	CPUC Settlement	1,000,000
5	PUC Reimburse Fee-Water	1,049,841
6	Deferred Revenue	516,382
7	Unrealized Loss on Derivative	7,611,221
8	Unclaimed Prop	146,007
9	Short Term Incentive Program	1,055,380
10	PCA wage accruals	868,709
11	General Liability Reserves	324,088
12	Department of Health System	232,298
13	Accrue Employee Expenses	119,823
14	Accrued Bank Fees	27,640
15	Others	230,310
16	Total	\$ 22,777,506

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		\$ 92,316	\$ 6,814,685	\$ (6,862,213)	\$ (87,891)	\$ (87,891)	\$ 51,929
2	State corporation franchise tax - Current	1,956,734		6,920,671	(9,813,152)	(67,664)	(1,003,411)	
3	Payroll Taxes	169,039		2,857,637	(2,915,653)		111,023	
4	Other state and local taxes	3,193,782		3,045,662	(3,069,646)	-	3,169,798	
5	Federal income taxes - Current	(12,021,785)		5,247,977	(15,996,617)	(267,899)	(23,038,324)	
6	Pump Taxes	3,557,629		13,766,555	(13,340,897)		3,983,287	
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ (3,144,601)	\$ 92,316	\$ 38,653,187	\$ (51,998,178)	\$ (423,454)	\$ (16,865,518)	\$ 51,929

(f) represents tax benefit from stock options

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		\$ 77,274,872
2	Additions during year		106,007
3	Subtotal - Beginning balance plus additions during year		77,380,879
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis	0	
7	Proportionate cost basis	3,059,393	
8	Present worth basis	0	
9	Total refunds		3,059,393
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		3,059,393
16	Balance end of year		\$ 74,321,486

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	53,217,134
2	Executive Supp. Pension & Benefits - SERP	10,602,602
3	Accrued VEBA SFAS 106	4,532,405
4	Accrued Settlement-Edison	2,427,952
5	Asset Retirement Obligations	2,988,584
6	Deferred Rent	307,983
7	Various refunds to customers	12,491,422
8	LIEE memorandum Accounts	235,632
9	TIRBA	598,325
10	Environmental Remediation	1,155,889
11		
12		
13		
14		
15		
16		
17		
18	Total	88,557,928

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	\$ 669,688	Writeoffs	\$ (873,946)	Bad Debt Expense	\$ 919,264	
8				-	Cash receipts	-	\$ 715,006
9							
10							
11	Misc AR reserve	334,937	Writeoffs	(45,162)	Bad Debt Expense	-	289,775
12							
13	Total	\$ 1,004,625					\$ 1,004,781

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	\$ 95,460,303	\$ 94,903,981	\$ 556,322		
2	Add: Credits to account during year					
3	Contributions received during year	6,493,197	6,493,197	-		
4	Other credits (Install and Convey, transfers from Advances)	1,758,797	1,758,797	-	-	-
5	Total credits	8,251,994	8,251,994	-	-	-
6	Deduct: Debits to account during year					
7	Depreciation charges for year - Water	2,860,023	2,860,023			
	Depreciation charges for year - Electric	12,944	12,944			
8	Nondepreciable donated property retired	-		-		
9	Other debits (Amort State Water Project, amortization deferred revenue)	802,294	802,294		-	-
10						
11	Total debits	3,675,261	3,675,261	-	-	-
12	Balance end of year	\$ 100,037,036	\$ 99,480,714	\$ 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 (*)	\$ 266,482,241	\$ 260,978,872	\$ 5,503,369
4		601.2 Industrial sales	2,602,838	2,255,807	347,031
5		601.3 Sales to public authorities	11,908,453	10,890,952	1,017,501
6		Sub-total	280,993,532	274,125,631	6,867,901
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	5,931,354	5,586,301	345,053
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	5,931,354	5,586,301	345,053
12	603	Sales to irrigation customers			
13		603.1 Metered sales	6,698,584	5,200,150	1,498,434
14		603.2 Unmetered sales	-	-	-
15		Sub-total	6,698,584	5,200,150	1,498,434
16	604	Private fire protection service	1,634,146	1,652,725	(18,579)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	85,334	92,805	(7,471)
19	607	Sales to governmental agencies by contracts	1,821,009	1,665,416	155,593
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	426,410	367,574	58,836
22		Sub-total	3,966,899	3,778,520	188,379
23		Total water service revenues	297,590,369	288,690,602	8,899,767
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	403,729	386,725	17,004
26	612	Rent from water property	11,040	3,312	7,728
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues (*)	316,032	212,741	103,291
29		Total other water revenues	730,801	602,778	128,023
30	501	Total operating revenues	\$ 298,321,170	\$ 289,293,380	\$ 9,027,790

* Certain reclasses made between commercial sales and other water revenues. Total operating revenues remains unchanged.

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 (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		196,145	157,534	38,611
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		303,610	359,908	(56,298)
6	703	Miscellaneous expenses	A			65,361	49,210	16,151
7	704	Purchased water	A	B	C	64,095,444	64,490,162	(394,718)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		44,756	32,116	12,640
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		26,286	66,453	(40,167)
12	708	Maintenance of collect and impound reservoirs	A			146,006	442,222	(296,216)
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			5,445	8,140	(2,695)
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			571,971	817,565	(245,594)
17	712	Maintenance of supply mains	A			59,984	19,457	40,527
18	713	Maintenance of other source of supply plant	A	B		27,511	17,510	10,001
19		Total source of supply expense				65,542,519	66,460,277	(917,758)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		174,511	142,982	31,529
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		2,074,983	1,878,002	196,981
28	725	Miscellaneous expenses	A			505,106	553,831	(48,725)
29	726	Fuel or power purchased for pumping	A	B	C	8,597,746	9,113,025	(515,279)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		57,190	38,012	19,178
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		185,630	323,447	(137,817)
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		2,398,610	2,443,416	(44,806)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				13,993,776	14,492,715	(498,939)

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 (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	118,431	160,485	(42,054)	
41	741	Operation supervision, labor and expenses			-	-	-	
42	742	Operation labor and expenses	A		2,233,759	2,731,013	(497,254)	
43	743	Miscellaneous expenses	A	B	503,247	729,582	(226,335)	
44	744	Chemicals and filtering materials	A	B	2,194,068	3,026,773	(832,705)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	52,054	19,929	32,125	
47	746	Maintenance of structures and equipment			-	-	-	
48	747	Maintenance of structures and improvements	A	B	143,956	211,541	(67,585)	
49	748	Maintenance of water treatment equipment	A	B	1,059,748	980,048	79,700	
50		Total water treatment expenses			6,305,263	7,859,371	(1,554,108)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	344,828	489,595	(144,767)	
54	751	Operation supervision, labor and expenses			-	-	-	
55	752	Storage facilities expenses	A		13,158	15,982	(2,824)	
56	752	Operation labor and expenses		B	-	-	-	
57	753	Transmission and distribution lines expenses	A		743,592	695,753	47,839	
58	754	Meter expenses	A		1,034,058	846,760	187,298	
59	755	Customer installations expenses	A		516,182	502,675	13,507	
60	756	Miscellaneous expenses	A		1,698,005	1,698,767	(762)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	234,879	266,610	(31,731)	
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	150,549	339,761	(189,212)	
66	761	Maintenance of trans. and distribution mains	A		4,008,462	4,672,371	(663,909)	
67	761	Maintenance of mains		B	-	-	-	
68	762	Maintenance of fire mains	A		-	-	-	
69	763	Maintenance of services	A		2,467,339	2,623,910	(156,571)	
70	763	Maintenance of other trans. and distribution plant		B	-	-	-	
71	764	Maintenance of meters	A		989,057	643,445	345,612	
72	765	Maintenance of hydrants	A		966,830	858,365	108,465	
73	766	Maintenance of miscellaneous plant	A		-	-	-	
74		Total transmission and distribution expenses			13,166,939	13,653,994	(487,055)	

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 (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		311,147	520,547	(209,400)
78	771	Superv., meter read., other customer acct expenses			C	-	-	-
79	772	Meter reading expenses	A	B		1,343,722	1,182,587	161,135
80	773	Customer records and collection expenses	A			4,494,821	3,858,464	636,357
81	773	Customer records and accounts expenses		B		-	-	-
82	774	Miscellaneous customer accounts expenses	A			1,047,947	1,413,465	(365,518)
83	775	Uncollectible accounts	A	B	C	676,457	932,098	(255,641)
84		Total customer account expenses				7,874,094	7,907,161	(33,067)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	-
88	781	Sales expenses			C	-	-	-
89	782	Demonstrating and selling expenses	A			1,722,119	1,180,989	541,130
90	783	Advertising expenses	A			19,700	18,884	816
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			2,328	3,423	(1,095)
93		Total sales expenses				1,744,147	1,203,296	540,851
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	15,984,962	14,199,102	1,785,860
97	792	Office supplies and other expenses	A	B	C	4,868,790	5,741,640	(872,850)
98	793	Property insurance	A			266,725	335,527	(68,802)
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			2,101,522	2,458,470	(356,948)
101	795	Employees' pensions and benefits	A	B	C	16,791,100	13,753,803	3,037,297
102	796	Franchise requirements	A	B	C	111,184	102,172	9,012
103	797	Regulatory commission expenses	A	B	C	1,170,137	1,114,870	55,267
104	798	Outside services employed	A			7,306,226	6,509,233	796,993
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			1,914,415	1,578,957	335,458
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	1,651,409	1,336,632	314,777
110		Total administrative and general expenses				52,166,470	47,130,406	5,036,064
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	1,430,865	1,623,982	(193,117)
113	812	Administrative expenses transferred - Cr.	A	B	C	(1,874,681)	(2,360,211)	485,530
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
115		Total miscellaneous				(443,816)	(736,229)	292,413
116		Total operating expenses				160,349,392	157,970,991	2,378,401

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 (Deferreds) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 6,597,947	\$ 6,326,376	\$ 271,571	\$ -	\$ -
2	State corp. franchise tax	5,627,109	6,349,598	588,257	(1,310,746)	0
3	Payroll taxes	2,915,653	2,675,676	239,977	0	0
4	Other state and local taxes	3,104,622	2,790,149	314,473	0	0
5	Federal income tax	20,552,313	4,769,985	546,031	15,236,297	
6	Groundwater assessments	13,550,285	13,550,285	0	0	0
7						
8						
9						
10						
11	Totals	\$ 52,347,929	\$ 36,462,069	\$ 1,960,309	\$ 13,925,551	\$ -

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 1/1/11 to 12/31/11.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	\$ 34,807,006
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	20,552,313
6	Book State Income Tax Expense	5,627,109
7	Pre-Tax Book Income	60,986,428
8		
9	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS:	
10	CIAC Connection Fees	734,229
11	RABBI Trust	58,188
12	PVPA Equity Pick-Up	481,933
13		1,274,350
14	EXPENSES RECORDED ON BKS NOT DEDUCTED ON RETURN:	
15	Bad Debt Accrual	70,256
16	Balancing & Memorandum Accounts	7,891,566
17	Santa Maria Water Rights Legal Fees	142,237
18	Business Meals	66,729
19	Deferred Charges	858,825
20	Executive SERP	1,003,409
21	FAS 123R Expense	328,499
22	Pension Costs	727,784
23	CIAC Deferred Revenue	178,625
24	Lobbying Related Expenses	268,365
25	Penalties	7,990
26	Vacation pay accrual	396,960
27	Political Contributions	39,748
28	UNICAP	3,321,036
29	Workers' Compensation	35,988
30	Regulatory Liability Settlement	150,000
31	Charitable Contribution	110,189
32	Subtotal	15,598,206
33		
34	BOOK INCOME NOT SUBJECT TO TAX:	
35	FIN48 Interest	102,026
36	Subtotal	102,026
37		
38	DEDUCTIONS FOR TAX NOT CHARGED AGAINST BK INCOME:	
39	Accrued Regulatory Liabilities	557,508
40	Bond Premium Amortization	384,759
41	Advance Refunds	643,650
42	CA Franchise Tax	5,427,659
43	Cost of removal	803,477
44	Conservation Costs	278,175
45	Director's Retirement Plan	25,235
46	Short Term Incentive Program	199,982
47	VEBA	69,091
48	Rent Expense	76,652
49	Tax Depreciation over Book Depreciation	65,321,283
50	Loss on disposal of ACRS property	1,413,229
51	Accrued Payroll Taxes	1,333
52	Premium Allocation	147,717
53	IRC Sec. 199 Deduction	31,784
54	Deferred Rate Case Charges	333,268
55	Property Taxes	173,369
56	General Liability Insurance	64,122
57	Subtotal	75,952,293
58		
59		
60	Estimated Federal Taxable Income	1,804,665
61		
62	Federal Tax Rate	35%
63		
64	Federal Current Tax Expense (Estimate)	631,633
65		
66	Return to Accrual True-Up	4,684,383
67		
68	Total Federal Tax	\$ 5,316,016

SCHEDULE B-6

Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net income (d)
1	Bear Valley Electric	\$ 36,279,758		
2	Operation Expenses		\$ 18,032,096	
3	Maintenance Expenses		885,367	
4	Administrative & general expenses		7,863,949	
5	Depreciation & Amortization Expenses		2,010,768	
6	Taxes Not on Income - See B-4		-	
7	Interest expense, net		1,501,212	
8	Non-operation income/expenses	8,122		
9	Income Taxes - See B-4	-		
10				
11				
12	Totals	\$ 36,287,880	\$ 30,293,392	\$ 5,994,488

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)	\$ 1,480,371
14	Equity loss from Investment	(462,383)
15	Other interest revenue	750,058
16	Miscellaneous income	3,960
17	Net gain on sale of property	128,030
18	Rabbi Trust SERP	68,824
19		
20	Totals	\$ 1,968,860

SCHEDULE B-8

Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
21	Depreciation on non-op assets	\$ 27,466
22	Other interest expenses (state water projects and others)	604,168
23	Nonoperating property tax	229,147
24	Miscellaneous	1,145,765
25	Other bank charges	473,783
26	Nonoperating income taxes	(196,788)
27	Total	\$ 2,283,541

SCHEDULE B-9

Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
28	Miscellaneous interest Exp	\$ 42,022
29	Interest charged to construction (536)	(72,518)
30		
31		
32		
33	Total	\$ (30,496)

SCHEDULE B-10

Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
24	Contingencies	\$ 150,000
25	Charitable Contributions and other	206,540
26	Political Contributions	39,748
27	Deferred income taxes-nonregulated	-
28	Total	\$ 396,288

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	48	\$ 3,337,662
2	Employees - Pumping	53	4,337,465
3	Employees - Water treatment	64	5,510,764
4	Employees - Transmission and distribution	168	9,449,020
5	Employees - Customer account	74	3,739,607
6	Employees - Sales	-	-
7	Employees - Administrative	35	1,977,635
8	General officers	10	3,393,956
9	General office	143	11,795,418
10	Total	595	\$43,541,527

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		38						\$ -
2	Various General Liability				1	1		68	\$ 173,387
3	Various Business Auto		2		9	45	\$ 52,128	30	\$ 42,425
4	Total	-	40	-	10	50	\$ 52,128	98	\$ 215,812

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)	\$ 39,748
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	\$ 237,935	-	11,529	\$ 139,942
13	Eva G. Tang	110,456	-	2,738	102,092
14	Denise L. Kruger	106,116	-	2,738	267,180
15	Patrick R. Scanlon	48,091	-	2,162	162,489
16	William C. Gedney	39,107	-	2,162	70,184
17	Diane Rentfrow	30,439	-	2,162	53,820
18	Bryan K. Switzer	58,568	-	2,162	77,043
19	Gladys M. Farrow	60,947	-	2,162	68,155
20	Roland S. Tanner	27,943	-	2,162	175,310
21	David Chang	31,880	-	2,162	50,408
22					
23	Total	\$ 751,482	-	32,139	\$ 1,166,623

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			
						Maximum	Minimum		
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	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	195,960	201,571	9,570	9,316
Commercial (including domestic)	36,041	36,847	-	-
Industrial	314	350	-	-
Public authorities	1,423	1,462	-	-
Irrigation	1,705	2,029	-	-
Other (specify)	35	119	-	-
Contract	5	7	-	-
Subtotal	235,483	242,385	9,570	9,316
Private fire connections	-	-	4,057	4,088
Public fire hydrants	-	-	-	-
Total	235,483	242,385	13,627	13,404

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

Size	Meters	Services
5/8 x 3/4 - in	192,645	
3/4 - in	10,441	140,714
1 - in	40,925	89,636
1 1/2 - in	4,459	948
2 - in	9,449	12,404
3 - in	992	573
4 - in	278	1,455
6 - in	148	1,486
8 - in	41	1,539
Other	1,212	7,034
Total	260,590	255,789

**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 . . .	1
2. Used, before repair	457
3. Used, after repair	57
4. Found fast, requiring billing adjustment	2
B. Number of Meters in Service Since Last Test	
1. Ten years or less	128,215
2. More than 10, but less than 15 years	27,209
3. More than 15 years	34,509

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	3,672,256	3,560,110	3,436,759	3,751,594	4,231,614	4,954,920	5,781,919	29,389,172
Industrial	39,855	35,798	39,857	38,915	54,733	63,948	46,886	319,992
Public authorities	99,426	127,894	114,733	147,359	217,397	319,003	367,159	1,392,971
Irrigation	56,396	58,972	57,386	67,346	160,968	183,778	293,718	878,564
Other (specify)	7,315	18,505	9,020	16,616	11,056	16,949	17,689	97,150
Contract	37,643	51,137	36,067	26,584	64,506	128,552	83,383	427,872
Total	3,912,891	3,852,416	3,693,822	4,048,414	4,740,274	5,667,150	6,590,754	32,505,721

Classification of Service	During Current Year						Total
	August	September	October	November	December	Subtotal	
Commercial	5,275,221	6,169,398	5,145,412	4,467,061	3,791,593	24,848,685	54,237,857
Industrial	53,734	61,248	54,275	43,272	34,640	247,169	573,834
Public authorities	357,457	444,808	350,471	201,957	155,475	1,510,168	2,903,139
Irrigation	225,493	376,075	242,924	159,397	110,643	1,114,532	1,993,096
Other (specify)	17,992	27,941	21,197	8,448	(1,965)	73,613	170,763
Contract	127,787	119,726	101,767	2,011	52,216	403,507	831,379
Total	6,057,684	7,199,196	5,916,046	4,882,146	4,142,602	28,197,674	60,703,395

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 _____ 1,058,353

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 2011 (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 is 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	2011 Totals
Borrowings/(Repayments) in Intercompany Borrowings from Parent Co	<u>\$ (33,785,000)</u>
Issuance of Common Shares to Parent	<u>\$ 10,000,000</u>
Dividends paid to Parent Co.	<u>\$ (20,000,000)</u>
Costs allocated to:	
Chaparral City Water Company	356,238
American States Utility Services, Inc.	2,511,215
	<u>\$ 2,867,453</u>

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					

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, 2011, through December 31, 2011.

Vice President - Finance, Treasurer and Assistant
Secretary

Title (Please Print)

Signature

(909) 394-3600

Telephone Number

April 30, 2012

Date

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