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2011  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino  
(TOWN OR CITY) (COUNTY)

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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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization	155	-	-	-	155
2	302	Franchises and consents (Schedule A-1b)	1,169	-	-	-	1,169
3	303	Other intangible plant	1,209,536	-	-	-	1,209,536
4		Total intangible plant	<b>1,210,860</b>	-	-	-	<b>1,210,860</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and land rights	3,670,352	-	-	-	3,670,352
<b>III. SOURCE OF SUPPLY PLANT</b>							
6	311	Structures and improvements	19,942	-	-	-	19,942
7	312	Collecting and impounding reservoirs	-	-	-	-	-
8	313	Lake, river and other intakes	-	-	-	-	-
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	1,734,696	162,669	-	-	1,897,366
11	316	Supply mains	32,259	10,035	-	-	42,294
12	317	Other source of supply plant	16,607	-	-	-	16,607
13		Total source of supply plant	<b>1,803,504</b>	<b>172,705</b>	-	-	<b>1,976,209</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and improvements	1,694,164	14,069	-	-	1,708,232
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	5,163,826	370,288	(34,216)	2,994	5,502,893
18	325	Other pumping plant	720,263	101,655	-	-	821,918
19		Total pumping plant	<b>7,578,252</b>	<b>486,012</b>	<b>(34,216)</b>	<b>2,994</b>	<b>8,033,043</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and improvements	185,863	0	-	-	185,863
21	332	Water treatment equipment	641,804	5,039	-	-	646,843
		Total water treatment plant	<b>827,666</b>	<b>5,039</b>	-	-	<b>832,705</b>

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>VI. TRANSMISSION AND DIST. PLANT</b>							
1	341	Structures and improvements	49,695	12,866	-	-	62,561
2	342	Reservoirs and tanks	3,551,606	-	-	-	3,551,606
3	343	Transmission and distribution mains	18,366,962	989,146	(27,166)	1,200	19,330,141
4	344	Fire mains	-	-	-	-	-
5	345	Services	7,354,880	526,436	(22,276)	-	7,859,041
6	346	Meters	1,916,549	117,853	(17,481)	72	2,016,993
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	2,312,377	109,183	(392)	-	2,421,169
9	349	Other transmission and distribution plant	-	-	-	-	-
10		Total transmission and distribution plant	<b>33,552,070</b>	<b>1,755,484</b>	<b>(67,314)</b>	<b>1,272</b>	<b>35,241,511</b>
<b>VII. GENERAL PLANT</b>							
11	371	Structures and improvements	60,648	-	-	-	60,648
12	372	Office furniture and equipment	125,365	1,258	-	7,896	134,519
13	373	Transportation equipment	353,402	77,310	(24,055)	-	406,657
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	134	-	-	-	134
16	376	Communication equipment	123,346	1,094	-	-	124,440
17	377	Power operated equipment	612,324	-	-	-	612,324
18	378	Tools, shop and garage equipment	91,441	17,386	-	-	108,827
19	379	Other general plant	-	-	-	-	-
20		Total general plant	<b>1,366,660</b>	<b>97,048</b>	<b>(24,055)</b>	<b>7,896</b>	<b>1,447,549</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
21	390	Other tangible property	1,593	-	-	-	1,593
22	391	Utility plant purchased	-	-	-	-	-
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	<b>1,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,593</b>
25		Total utility plant in service	<b>50,010,958</b>	<b>2,516,288</b>	<b>(125,584)</b>	<b>12,162</b>	<b>52,413,824</b>

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2011 (c)	Balance 01/01/2011 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	52,413,824	50,010,958
3		Construction Work in Progress	1,066,510	699,241
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>53,480,333</b>	<b>50,710,199</b>
6		Less Accumulated Depreciation		
7		Plant in Service	17,395,859	15,840,167
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>17,395,859</b>	<b>15,840,167</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,035,376	3,093,031
12		Deferred Investment Tax Credit	75,228	78,108
13		Other Reserves	(2,845)	(3,341)
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>4,107,759</b>	<b>3,167,798</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	2,115,220	2,073,409
17		Advances for Construction	3,317,230	3,435,302
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>5,432,450</b>	<b>5,508,711</b>
20		<b>Add Materials and Supplies</b>	<b>196,892</b>	<b>179,020</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>74,756</b>	<b>74,756</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>1,563,153</b>	<b>1,390,747</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>28,379,066</b>	<b>27,838,046</b>

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
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)		"See attached schedule"

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

GOLDEN STATE WATER COMPANY  
Region III Customer Service Areas

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

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2010 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
1	70400	OPERATING EXPENSES:				
2	72600	PURCHASED WATER	20,300.7	55.0		1,118,537.7
3	73500	POWER FOR PUMPING	4,808.9	43.1		207,262.5
4	74400	PUMP TAXES	6,753.6	1.7		11,461.1
5	77300	CHEMICALS	1,465.5	38.8		56,569.0
6	77325	COMMON CUSTOMER ACCOUNT	1,123.6	19.4		21,802.3
7	77500	POSTAGE	0.0	0.0		0.0
8	78000	UNCOLLECTIBLES	155.2	0.0		0.0
9	78100	OPERATION LABOR	4,275.7	12.5		53,448.0
10	78700	ALL OTHER OPERATION EXPENSES	3,438.6	63.6		218,895.0
11	78800	MAINTENANCE LABOR	1,674.1	12.5		20,928.1
12	79200	ALL OTHER MAINTENANCE EXPENSES	6,126.2	62.6		383,500.1
13	79200	OFFICE SUPPLIES AND EXPENSE	639.5	24.5		15,666.2
14	79300	PROPERTY INSURANCE	0.0	0.0		0.0
15	79400	INJURIES AND DAMAGES	377.3	(152.2)		(57,428.4)
16	79500	PENSIONS AND BENEFITS	1,880.7	30.4		57,174.8
17	79600	BUSINESS MEALS	7.4	20.5		151.4
18	79700	REGULATORY COMMISSION	321.0	60.1		19,295.0
19	79800	OUTSIDE SERVICES	343.9	38.2		13,138.0
20	79900	MISCELLANEOUS	11.5	(31.2)		(358.0)
21	79910	ALLOCATED GENERAL OFFICE	8,789.9	13.6		119,313.9
22	80500	ALL OTHER MAINTENANCE GENERAL PLANT	57.4	14.7		844.1
23	81100	RENT	182.6	(18.8)		(3,235.6)
24	81500	A&G LABOR	1,045.2	12.5		13,084.7
25	50300	DEPRECIATION AND AMORTIZATION	13,896.4	0.0		0.0
26	50710	PROPERTY TAXES	2,417.4	40.0		96,894.8
27	50720	PAYROLL TAXES	565.1	4.0		2,260.3
28	50730	LOCAL TAXES	1,135.9	263.0		298,746.7
29		STATE INCOME TAX	2,248.2	96.0		215,838.6
		FEDERAL INCOME TAX	9,278.1	106.0		983,268.7
30		TOTAL OPERATING EXPENSES	93,325.5			3,884,456.9
31		CPUC FEE ( 1.4% OF REVENUE)	1,662.3	90.0		149,804.2
32		TOTAL	94,987.8			4,014,081.0
33		AVERAGE LAG				41.41

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

34	(1) Average Lag in Collection of Revenues	44.62 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	41.41 days
38	(3) Excess of Collection Lag over Payment Lag	3.21 days
37	(4) Total of Expenses, Taxes and Depreciation	\$94,987.8
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$260.2
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	\$838.2

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

DISTRICT ALLOCATION

Orange County	Claremont	San Dimas	San Gabriel Valley	Barstow	Calipatria	Morongo	Wrightwood	Total Region III
367,510	121,667	143,659	85,548	74,758	9,365	20,905	12,794	836,202

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	15,207,872	632,298		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,415,313	98,893		
4	(b) Charged to Account 265	56,537	-		
5	(c) Charged to Clearing Accounts	128,216	-		
6	(d) Salvage recovered	3,400	-		
7	(e) All other credits <sup>11</sup>	-	-		
8	Total credits	1,603,465	98,893	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	125,584	-		
11	(b) Cost of removal	21,082	-		
12	(c) All other debits <sup>11</sup>	-	-		
13	Total debits	146,666	-	-	-
14	Balance in reserve at end of year	16,664,671	731,190	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	<sup>11</sup> Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

**SCHEDULE A-3a**  
**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	(9,039)	(465)	-	-	(9,504)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(558,455)	(63,663)	-	-	(622,118)
6	316	Supply mains	(8,279)	(623)	-	-	(8,902)
7	317	Other source of supply plant	(1,089)	(1,089)	-	-	(2,179)
8		Total source of supply plant	(576,863)	(65,840)	-	-	(642,703)
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(283,298)	(43,371)	-	-	(326,668)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,633,608)	(216,940)	34,216	-	(2,816,333)
13	325	Other pumping plant	(258,934)	(31,692)	-	-	(290,626)
14		Total pumping plant	(3,175,840)	(292,003)	34,216	-	(3,433,627)
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(73,801)	(4,535)	-	-	(78,336)
16	332	Water treatment equipment	(303,641)	(24,260)	-	-	(327,901)
17		Total water treatment plant	(377,442)	(28,795)	-	-	(406,237)
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	(427)	(427)	-	-	(855)
19	342	Reservoirs and tanks	(802,359)	(84,883)	-	-	(887,242)
20	343	Transmission and distribution mains	(5,992,864)	(372,874)	27,166	6,241	(6,332,331)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(2,257,652)	(258,156)	22,276	14,600	(2,478,933)
23	346	Meters	(648,397)	(207,570)	17,481	-	(838,487)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(659,047)	(46,479)	392	241	(704,893)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(10,360,747)	(970,390)	67,314	21,082	(11,242,741)
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(20,729)	(1,401)	-	-	(22,130)
29	372	Office furniture and equipment	(118,265)	(14,996)	-	-	(133,261)
30	373	Transportation equipment	(110,212)	(128,216)	24,055	(3,400)	(217,773)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(134)	(0)	-	-	(134)
33	376	Communication equipment	(62,915)	(29,591)	-	-	(92,506)
34	377	Power operated equipment	(360,528)	(58,232)	-	-	(418,760)
35	378	Tools, shop and garage equipment	(43,435)	(10,571)	-	-	(54,006)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(762)	(31)	-	-	(793)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(716,980)	(243,038)	24,055	(3,400)	(939,363)
40		TOTAL	(15,207,872)	(1,600,065)	125,584	17,682	(16,664,671)



**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	8,012,770	7,431,444	581,326
4		601.2 Industrial sales	205,380	142,508	62,872
5		601.3 Sales to public authorities	1,020,193	950,697	69,495
6		Sub-total	<b>9,238,344</b>	<b>8,524,650</b>	<b>713,694</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	103,321	122,081	(18,760)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>103,321</b>	<b>122,081</b>	<b>(18,760)</b>
16	604	Private fire protection service	53,364	52,992	372
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	10,226	10,710	(485)
19	607	Sales to governmental agencies by contracts	320,199	304,284	15,915
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	50,329	56,957	(6,627)
22		Sub-total	<b>434,117</b>	<b>424,942</b>	<b>9,175</b>
23		Total water service revenues	<b>9,775,781</b>	<b>9,071,672</b>	<b>704,109</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	13,045	17,855	(4,810)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(457)	(246)	(211)
29		Total other water revenues	<b>12,588</b>	<b>17,609</b>	<b>(5,021)</b>
30	501	Total operating revenues	<b>9,788,369</b>	<b>9,089,281</b>	<b>699,088</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**  
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		14,407	15,412	(1,005)
2	701	Operation supervision, labor and expenses			C	-	-	-
3	702	Operation labor and expenses	A	B		90	-	90
4	703	Miscellaneous expenses	A			-	79	(79)
5	704	Purchased water	A	B	C	(58)	108,699	(108,757)
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		6,922	7,437	(516)
7	706	Maintenance of structures and facilities			C	-	-	-
8	707	Maintenance of structures and improvements	A	B		792	7,018	(6,226)
9	708	Maintenance of collect and impound reservoirs	A			2,470	1,067	1,403
10	708	Maintenance of source of supply facilities		B		-	-	-
11	709	Maintenance of lake, river and other intakes	A			-	156	(156)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			24,157	24,208	(50)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		8,885	5,372	3,513
16		<b>Total source of supply expense</b>				<b>57,665</b>	<b>169,449</b>	<b>(111,784)</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>II. PUMPING EXPENSES</b>						
		<b>Operation</b>						
17	721	Operation supervision and engineering	A	B		164	314	(149)
18	721	Operation supervision labor and expense			C		-	-
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B			-	-
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		106,890	119,441	(12,551)
22	725	Miscellaneous expenses	A			21,643	45,817	(24,174)
23	726	Fuel or power purchased for pumping	A	B	C	601,878	724,347	(122,469)
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C		-	-
26	730	Maintenance of structures and improvements	A	B		60	1,166	(1,106)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		156,943	154,087	2,856
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>887,577</b>	<b>1,045,171</b>	<b>(157,593)</b>
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		53	252	(199)
32	741	Operation supervision, labor and expenses			C		-	-
33	742	Operation labor and expenses	A			147,816	109,815	38,001
34	743	Miscellaneous expenses	A	B		-	193	(193)
35	744	Chemicals and filtering materials	A	B		88,194	79,100	9,094
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C		-	-
38	747	Maintenance of structures and improvements	A	B		67	-	67
39	748	Maintenance of water treatment equipment	A	B		9,092	14,463	(5,370)
40		<b>Total water treatment expenses</b>				<b>245,222</b>	<b>203,824</b>	<b>41,398</b>

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		11,888	12,651	(763)
42	751	Operation supervision, labor and expenses			C		-	-
43	752	Storage facilities expenses	A			51	-	51
44	752	Operation labor and expenses		B			-	-
45	753	Transmission and distribution lines expenses	A			4,908	3,971	936
46	754	Meter expenses	A			625	1,124	(499)
47	755	Customer installations expenses	A			93	16,327	(16,234)
48	756	Miscellaneous expenses	A			114,411	100,689	13,722
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		7,027	3,359	3,668
50	758	Maintenance of structures and plant			C		-	-
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		10,853	22,906	(12,053)
53	761	Maintenance of trans. and distribution mains	A			253,214	268,400	(15,186)
54	761	Maintenance of mains		B			-	-
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			607,831	765,336	(157,505)
57	763	Maintenance of other trans. and distribution plant		B			-	-
58	764	Maintenance of meters	A			96,552	46,251	50,301
59	765	Maintenance of hydrants	A			54,067	52,745	1,322
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				<b>1,161,519</b>	<b>1,293,760</b>	<b>(132,241)</b>

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses			99,526	110,169	(10,643)	
62	771	Supervision	A	B	-	408	(408)	
63	771	Superv., meter read., other customer acct expenses				-	-	
64	772	Meter reading expenses	A	B	51,643	51,811	(167)	
65	773	Customer records and collection expenses	A		130,596	96,294	34,302	
66	773	Customer records and accounts expenses		B		-	-	
67	774	Miscellaneous customer accounts expenses	A		69,500	87,397	(17,897)	
68	775	Uncollectible accounts	A	B	19,903	21,264	(1,361)	
69		<b>Total customer account expenses</b>			<b>371,169</b>	<b>367,343</b>	<b>3,826</b>	
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses				-	-	
72	782	Demonstrating and selling expenses	A		-	579	(579)	
73	783	Advertising expenses	A		472	1,189	(717)	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		<b>Total sales expenses</b>			<b>472</b>	<b>1,768</b>	<b>(1,296)</b>	

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				1,847,457	1,587,284	260,173
77	791	Administrative and general salaries	A	B	C	63,734	66,445	(2,711)
78	792	Office supplies and other expenses	A	B	C	116,786	73,609	43,177
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			38,005	57,662	(19,657)
82	795	Employees' pensions and benefits	A	B	C	318,063	304,350	13,712
83	796	Franchise requirements	A	B	C	592	603	(12)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			9,337	(311)	9,648
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			282	501	(219)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	7,447	968	6,480
90		<b>Total administrative and general expenses</b>				<b>2,401,704</b>	<b>2,091,112</b>	<b>310,592</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	48,282	47,892	390
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>48,282</b>	<b>47,892</b>	<b>390</b>
95		<b>Total operating expenses</b>				<b>5,173,611</b>	<b>5,220,318</b>	<b>(46,707)</b>

**SCHEDULE B-4**  
**Taxes Charged During Year**

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Other (Accounts) (e)	Capitalized (f)
1	Taxes on real and personal property	264,111	264,111			
2	State corp. franchise tax	175,617	175,617			
3	Payroll taxes	56,529	56,529			
4	Other state and local taxes	119,096	119,096			
5	Other federal taxes	-				
6	Federal income tax	139,441	139,441			
7	Pump Taxes	31,714	31,714			
8						
	Total	786,508	786,508	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) <sup>2</sup>	Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>	"REFER TO COMPANY SCHEDULE D-1"			
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<sup>3</sup> Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting Reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Concrete			
11	Earth			
12	Wood			
13	Steel			
	Total			





Plant Facility Index

Region: III  
District: Mountain\_Desert  
CSA: Barstow  
System: 347 - Barstow

Plant	Major Facility	Year Built	Base Elev.	2011 Prod (AF)	Wells			Pumps			Tanks		Remarks						
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)		Design Head (ft)	Volume (MG)	Type	Material		
Ealon	Mn Filters																		
	Backwash Tank																		
	Booster A	2003	2098							E.S.	Elec.	25	1000	75	0.026	Backwash	B. Steel	Pumps from Bear Valley Zone to Arrowhead Zone	
	East Reservoir																	Floats on Eaton Zone	
Flora	West Reservoir	1971	2341															Floats on Eaton Zone	
	Booster A	2006	2341							V.T.	Elec.	50	500	220	0.100	Elev Resv	W. Steel	Floats on Eaton Zone	
	Booster B	2006	2341							V.T.	Elec.	50	500	220	0.108	Elev Resv	W. Steel	Boosters pump to Lenwood Zone	
	Booster C	2006	2341							V.T.	Elec.	50	500	220					
Glen Road	Booster A									H.S.C.	Elec.	75	700	220					All boosters pump from Bear Valley Zone to Arville Tank Zone
	Booster B	1968	2218							H.S.C.	Elec.	75	1350	160					
	Booster C	1968	2218							H.S.C.	Elec.	75	900	210					
Jasper	Well 1	1990	2182	29	09N02W06H03S	265	16	236		DWT	Elec.	250	1800	374					Well to System
	Well 2	1991	2182	980	09N02W06H02S	275	16	235		DWT	Elec.	150	1200	374					Well to System
	Booster A	1990	2218							E.S.	Elec.	40	500	165					Pump from Bear Valley Zone to Eaton Zone
Lenwood	Booster B	1990	2218							E.S.	Elec.	40	500	165					Floats on Lenwood Zone
	Reservoir	1989	2510												1.000	Elev Resv	W. Steel		
Main	Reservoir																		
	Booster A	2202																	
	Booster B	2202																	
	Booster C	1993	2202																
Mojave Manor	Booster A	1977	2210																
	Booster B	1991	2210																
Opal Phillips	Booster A	1963	2250																
	Reservoir	1964	2415																
	Booster A	1963	2415																
	Booster B	1967	2415																
Rimrock	Booster C	1981	2415																
	Booster D	1984	2415																
Riverside	Reservoir	1968	2308																
	Booster A	1961	2090																
	Booster B	2090																	
Soapmine	Booster C	1966	2090																
	Well 2	1964	2073	0	Unk	150	12	92		DWT	Elec.	150	1000	375					

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities</b>									
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								

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)</b>									
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>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping</b>									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw	"REFER TO ATTACHED SCHEDULE"							
17	Screw or Welded Casing								
18	Cement - Asbestos								
19	Welded Steel								
20	Wood								
21	Other (specify)								
22	Total								

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)</b>									
Line No.		8	10	12	14	16	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 ATTACHED SCHEDULE"							
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Total								

Barstow Pipe Lengths 2011

MATERIAL	DIAMETER (Inches)											Grand Total
	2	4	6	8	10	12	14	16	20	24	Grand Total	
Asbestos Cement	0	28268	156566	155493	26216	40133	49960	380	0	0	457017	
Cast Iron	391	53807	55046	32064	0	2639	0	0	0	0	143947	
Ductile Iron	0	0	-84	4815	4123	5889	916	6449	4250	4686	31044	
PVC	233	398	10644	88786	9524	51925	9632	14658	0	0	185801	
Steel	54	50566	25200	11247	2190	13558	0	318	153	0	103286	
<b>Total</b>	<b>679</b>	<b>133039</b>	<b>247373</b>	<b>292406</b>	<b>42053</b>	<b>114144</b>	<b>60508</b>	<b>21804</b>	<b>4403</b>	<b>4686</b>	<b>921096</b>	

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	7,227	7,543	-	-
Commercial (including domestic)	1,013	1,056	-	-
Industrial	6	9	-	-
Public authorities	60	61	-	-
Irrigation	6	20	-	-
Other (specify)	1	8	-	-
Contract	1	1	-	-
Subtotal	8,314	8,698	-	-
Private fire connections	-	-	122	127
Public fire hydrants	-	-	-	-
Total	8,314	8,698	122	127

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Services
5/8 x 3/4 - in	7,693	
3/4 - in	2	5,933
1 - in	886	2,177
1 1/2 - in	58	40
2 - in	342	362
3 - in	24	19
4 - in	18	37
6 - in	10	59
8 - in	2	50
Other	2	148
Total	9,037	8,825

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	6,791
2. More than 10, but less than 15 years	2,081
3. More than 15 years	2,260

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	144,646	104,626	125,830	130,316	157,442	171,029	240,266
Industrial	2,481	2,028	2,260	3,302	5,837	5,631	7,396	28,935
Public authorities	3,461	9,416	8,249	21,546	26,839	36,544	41,615	147,670
Irrigation	1,408	1,052	952	1,426	2,045	1,605	2,735	11,223
Other (specify)	127	647	141	1,279	566	1,034	815	4,609
Contract	3,319	2,253	5,469	9,972	10,636	15,339	14,773	61,761
<b>Total</b>	<b>155,442</b>	<b>120,022</b>	<b>142,901</b>	<b>167,841</b>	<b>203,365</b>	<b>231,182</b>	<b>307,600</b>	<b>1,328,353</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	205,761	259,823	202,834	197,837	120,713	986,968	2,061,123
Industrial	6,611	12,213	3,105	4,757	2,761	29,447	58,382	43,464
Public authorities	37,992	47,595	24,744	18,632	9,452	138,415	286,085	317,846
Irrigation	1,729	3,654	3,664	3,071	1,889	14,007	25,230	39,534
Other (specify)	1,957	1,276	1,498	926	1,450	7,107	11,716	17,581
Contract	15,930	23,924	7,050	1,292	545	48,741	110,502	122,254
<b>Total</b>	<b>269,980</b>	<b>348,485</b>	<b>242,895</b>	<b>226,515</b>	<b>136,810</b>	<b>1,224,685</b>	<b>2,553,038</b>	<b>2,715,814</b>

<sup>1</sup> 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 \_\_\_\_\_ 36,514

## End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$	<u>196,892</u>
100.3	Construction Work in Progress	\$	<u>1,066,510</u>
241	Advances for Construction	\$	<u>3,317,230</u>
265	Contributions in Aid of Construction	\$	<u>2,115,220</u>

**DECLARATION**

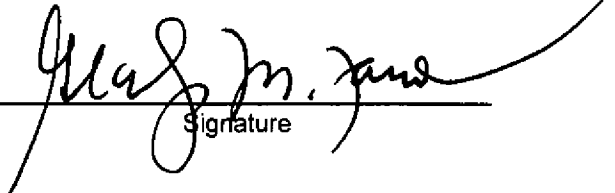
**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)  
of Barstow District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 1521 East Main, Barstow, CA 92311  
Address of District Office

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)

909 394-3600  
Telephone Number

  
Signature

April 30, 2012  
Date



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