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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Bay Point Location: Pittsburg,
(TOWN OR CITY) (COUNTY)

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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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)
I. INTANGIBLE PLANT							
1	301	Organization	-	-	-	-	-
2	302	Franchises and consents (Schedule A-1b)	900	-	-	-	900
3	303	Other intangible plant	426,131	-	-	-	426,131
4		Total intangible plant	427,031	-	-	-	427,031
II. LANDED CAPITAL							
5	306	Land and land rights	19,146	-	-	-	19,146
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements	-	-	-	-	-
7	312	Collecting and impounding reservoirs	-	-	-	-	-
8	313	Lake, river and other intakes	-	-	-	-	-
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	361,397	-	(96,182)	-	265,215
11	316	Supply mains	242,838	(5,617)	-	-	237,221
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	604,235	(5,617)	(96,182)	-	502,435
IV. PUMPING PLANT							
14	321	Structures and improvements	370,827	-	-	(34,201)	336,626
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	2,840,418	67,818	(7,455)	(36,746)	2,864,034
18	325	Other pumping plant	249,201	-	-	-	249,201
19		Total pumping plant	3,460,446	67,818	(7,455)	(70,948)	3,449,860
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	959,850	-	-	(382,733)	577,118
21	332	Water treatment equipment	2,300,804	-	-	(130,859)	2,169,946
		Total water treatment plant	3,260,655	-	-	(513,591)	2,747,063

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)
VI. TRANSMISSION AND DIST. PLANT							
1	341	Structures and improvements	-	-	-	-	-
2	342	Reservoirs and tanks	1,541,097	39,795	(6,000)	-	1,574,892
3	343	Transmission and distribution mains	9,306,928	50,389	(4,882)	-	9,352,435
4	344	Fire mains	-	-	-	-	-
5	345	Services	5,551,350	195,136	(8,365)	(4,989)	5,733,133
6	346	Meters	880,799	13,994	(7,278)	-	887,515
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	1,093,222	4,515	(3,560)	-	1,094,177
9	349	Other transmission and distribution plant	136,282	-	-	-	136,282
10		Total transmission and distribution plant	18,509,679	303,828	(30,085)	(4,989)	18,778,434
VII. GENERAL PLANT							
11	371	Structures and improvements	32,376	-	-	-	32,376
12	372	Office furniture and equipment	80,511	1,977	-	-	82,488
13	373	Transportation equipment	156,392	-	-	-	156,392
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	18,457	-	-	(3,354)	15,103
16	376	Communication equipment	12,575	-	-	-	12,575
17	377	Power operated equipment	18,103	-	-	-	18,103
18	378	Tools, shop and garage equipment	42,121	-	-	-	42,121
19	379	Other general plant	-	-	-	-	-
20		Total general plant	360,535	1,977	-	(3,354)	359,158
VIII. UNDISTRIBUTED ITEMS							
21	390	Other tangible property	-	-	-	-	-
22	391	Utility plant purchased	-	-	-	-	-
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	-	-	-	-	-
25		Total utility plant in service	26,641,725	368,006	(133,722)	(592,882)	26,283,127

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2010 (c)	Balance 01/01/2010 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	26,876,008	26,641,724
3		Construction Work in Progress	641,897	165,475
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	28,264,888	27,554,183
6		Less Accumulated Depreciation		
7		Plant in Service	10,467,564	9,743,978
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	10,467,564	9,743,978
10		Less Other Reserves		
11		Deferred Income Taxes	1,974,889	1,875,818
12		Deferred Investment Tax Credit	61,888	64,588
13		Other Reserves	54,258	49,815
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	2,091,036	1,990,221
15		Less Adjustments		
16		Contributions in Aid of Construction	2,005,484	2,052,092
17		Advances for Construction	2,999,858	3,062,897
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	5,005,342	5,114,989
20		Add Materials and Supplies	931	1,091
21		Add Working Cash (=Line 34)	(29,500)	(29,500)
		Add General Office, Regions, District office, CSA allocation	579,467	374,046
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	11,251,844	11,050,633

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)		"See attached schedule"
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

ADR
08-May-08GOLDEN STATE WATER COMPANY
Bay Point Customer Service AreaDEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION

CPUC WJDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)	
		2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	1,759.8	33.3	58,600.1
2	72800	POWER FDR PUMPING	205.7	40.9	8,414.3
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	111.1	28.0	3,111.8
5	77300	COMMON CUSTOMER ACCOUNT	41.0	2.6	108.6
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	18.1	0.0	0.0
8	78000	OPERATION LABOR	306.4	12.5	3,830.0
9	78100	ALL OTHER OPERATION EXPENSES	214.7	49.7	10,670.6
10	78700	MAINTENANCE LABOR	70.0	12.5	875.0
11	78800	ALL OTHER MAINTENANCE EXPENSES	110.7	68.0	7,529.4
12	79200	OFFICE SUPPLIES AND EXPENSE	45.9	(71.7)	(3,292.2)
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	0.0	0.0	0.0
15	79500	PENSIONS AND BENEFITS	6.1	(168.0)	(1,024.8)
16	79600	BUSINESS MEALS	0.7	(149.0)	(104.8)
17	79700	REGULATORY COMMISSION	22.0	10.0	220.3
18	79800	OUTSIDE SERVICES	25.0	51.0	1,275.0
19	79900	MISCELLANEOUS	1.1	28.0	31.7
20	79910	ALLOCATED GENERAL OFFICE	454.0	2.6	1,201.4
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	34.4	18.6	639.8
22	81100	RENT	29.1	(18.3)	(533.2)
23	81500	A&G LABOR	43.8	12.5	545.0
24	50300	DEPRECIATION AND AMORTIZATION	747.2	0.0	0.0
25	50710	PROPERTY TAXES	100.3	40.0	4,011.3
26	50720	PAYROLL TAXES	33.8	4.0	135.3
27	50730	LOCAL TAXES	73.1	263.0	19,217.0
28		STATE INCOME TAX	84.8	96.0	8,139.6
29		FEDERAL INCOME TAX	380.1	106.0	40,288.5
30		TOTAL OPERATING EXPENSES	4,918.6		163,890.8
31		CPUC FEE (1.4% OF REVENUE)	85.4	90.0	7,688.9
32		TOTAL	5,004.3		171,579.7
33		AVERAGE LAG ----->			33.32

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	31.17 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	33.32 days
36	(3) Excess of Collection Lag over Payment Lag	-2.15 days
37	(4) Total of Expenses, Taxes and Depreciation	\$5,004.3
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$13.7
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>(\$29.5)</u>

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

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	9,587,930	156,051		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	743,369	40,711		
4	(b) Charged to Account 265	65,365	-		
5	(c) Charged to Clearing Accounts	7,863	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	816,597	40,711		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	133,722	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits ^{1/}	293,295	-		
13	Total debits	427,017	-		
14	Balance in reserve at end of year	9,977,509	196,762		
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year 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)
I. SOURCE OF SUPPLY PLANT							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(132,031)	(11,890)	96,182	-	(47,739)
6	316	Supply mains	(5,561)	(4,905)	-	-	(10,466)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(137,592)	(16,795)	96,182	-	(58,205)
II. PUMPING PLANT							
9	321	Structures and improvements	(131,713)	(9,234)	16,919	-	(124,028)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,514,908)	(101,687)	25,634	-	(1,590,961)
13	325	Other pumping plant	(103,294)	(10,317)	-	-	(113,611)
14		Total pumping plant	(1,749,915)	(121,238)	42,553	-	(1,828,600)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(378,334)	(22,077)	189,336	-	(211,075)
16	332	Water treatment equipment	(1,570,076)	(90,192)	66,394	-	(1,593,873)
17		Total water treatment plant	(1,948,410)	(112,269)	255,730	-	(1,804,949)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(549,327)	(18,493)	6,000	-	(561,820)
20	343	Transmission and distribution mains	(2,376,957)	(187,069)	4,882	-	(2,559,144)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(1,513,879)	(189,856)	10,833	-	(1,692,903)
23	346	Meters	(598,644)	(133,265)	7,278	-	(724,630)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(345,193)	(20,990)	3,560	-	(362,623)
26	349	Other transmission and distribution plant	(57,523)	(3,257)	-	-	(60,780)
27		Total trans. and distribution plant	(5,441,522)	(552,931)	32,553	-	(5,961,900)
V. GENERAL PLANT							
28	371	Structures and improvements	(11,096)	(777)	-	-	(11,873)
29	372	Office furniture and equipment	(79,058)	(1,454)	-	-	(80,510)
30	373	Transportation equipment	(148,528)	(7,863)	-	-	(156,391)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	734	(2,414)	-	-	(1,680)
33	376	Communication equipment	(12,575)	-	-	-	(12,575)
34	377	Power operated equipment	(18,706)	-	-	-	(18,706)
35	378	Tools, shop and garage equipment	(41,265)	(857)	-	-	(42,122)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(310,491)	(13,365)	-	-	(323,856)
40		TOTAL	(9,587,930)	(816,597)	427,017	-	(9,977,509)

**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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	5,257,745	4,851,973	405,771
4		601.2 Industrial sales	428,831	461,872	(33,041)
5		601.3 Sales to public authorities	119,043	133,299	(14,256)
6		Sub-total	5,805,618	5,447,144	358,474
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	227,969	245,536	(17,567)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	227,969	245,536	(17,567)
16	604	Private fire protection service	13,830	13,811	19
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	25,979	2,048	23,931
22		Sub-total	39,809	15,859	23,950
23		Total water service revenues	6,073,396	5,708,539	364,857
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	14,210	15,063	(853)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	11,731	144,049	(132,319)
29		Total other water revenues	25,941	159,112	(133,171)
30	501	Total operating revenues	6,099,337	5,867,651	231,686

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			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B		1,136	2,050	(913)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	50	(50)
4	703	Miscellaneous expenses	A			4,071	3,916	155
5	704	Purchased water	A	B	C	1,901,029	2,061,846	(160,817)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		1,215	1,156	59
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		296	4,530	(4,234)
9	708	Maintenance of collect and impound reservoirs	A			21,650	15,296	6,354
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	229	(229)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			1,000	2,394	(1,394)
14	712	Maintenance of supply mains	A			219	577	(358)
15	713	Maintenance of other source of supply plant	A	B		321	1,495	(1,174)
16		Total source of supply expense				1,930,937	2,093,539	(162,602)

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			
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		7,511	14,551	(7,040)
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	Pumping labor and expenses	A	B		18,387	14,647	3,740
22	725	Miscellaneous expenses	A			1,030	1,850	(819)
23	726	Fuel or power purchased for pumping	A	B	C	81,098	67,778	13,320
Maintenance								
24	729	Maintenance supervision and engineering	A	B		854	207	648
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	79	(79)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		19,857	22,758	(2,901)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				128,738	121,869	6,869
III. WATER TREATMENT EXPENSES								
Operation								
31	741	Operation supervision and engineering	A	B		791	12,313	(11,522)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			55,304	83,081	(27,776)
34	743	Miscellaneous expenses	A	B		5,150	44,038	(38,888)
35	744	Chemicals and filtering materials	A	B		1,754	2,420	(665)
Maintenance								
36	746	Maintenance supervision and engineering	A	B		154	1,606	(1,452)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		1,614	4,526	(2,912)
39	748	Maintenance of water treatment equipment	A	B		(278)	7,928	(8,207)
40		Total water treatment expenses				64,490	155,912	(91,422)

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			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		14,596	30,958	(16,361)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			3,301	1,574	1,728
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			5,159	2,254	2,905
46	754	Meter expenses	A			30,891	35,869	(4,977)
47	755	Customer installations expenses	A			10,651	7,310	3,341
48	756	Miscellaneous expenses	A			23,121	21,514	1,607
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		5,958	4,720	1,238
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		7,193	9,453	(2,260)
53	761	Maintenance of trans. and distribution mains	A			48,204	23,658	24,546
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			25,822	43,792	(17,970)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			2,775	7,031	(4,256)
59	765	Maintenance of hydrants	A			12,739	18,132	(5,393)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				190,411	206,263	(15,852)

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			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
	790	Transferred Customer Expenses				39,165	52,357	(13,192)
62	771	Supervision	A	B		15,051	11,058	3,992
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		27,978	36,795	(8,817)
65	773	Customer records and collection expenses	A			110,059	103,329	6,730
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			5,265	8,915	(3,650)
68	775	Uncollectible accounts	A	B	C	25,001	24,828	173
69		Total customer account expenses				222,520	237,282	(14,762)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			10,450	3,566	6,884
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				10,450	3,566	6,884

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			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				552,163	585,999	(33,837)
77	791	Administrative and general salaries	A	B	C	(2,377)	15,716	(18,092)
78	792	Office supplies and other expenses	A	B	C	45,144	50,728	(5,584)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			29,418	45,044	(15,626)
82	795	Employees' pensions and benefits	A	B	C	122,250	165,076	(42,827)
83	796	Franchise requirements	A	B	C	415	1,002	(586)
84	797	Regulatory commission expenses	A	B	C	14,049	10,283	3,766
85	798	Outside services employed	A			6,370	9,927	(3,557)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			6,009	3,661	2,348
		Maintenance						
89	805	Maintenance of general plant	A	B	C	5,082	9,620	(4,537)
90		Total administrative and general expenses				778,523	897,056	(118,532)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	28,771	29,191	(420)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				28,771	29,191	(420)
95		Total operating expenses				3,354,840	3,744,678	(389,838)

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	120,767	120,767			
2	State corp. franchise tax	182,641	182,641			
3	Payroll taxes	26,067	26,067			
4	Other state and local taxes	73,925	73,925			
5	Other federal taxes	-				
6	Federal income tax	265,721	265,721			
7	Pump Taxes	-	-			
	Total	669,121	669,121			

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

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

¹ State ditch, pipe line, reservoir, etc., with name, if any.

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

³ Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
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: 1
 District: Northern
 CSA: Bay Point
 System: 124 - Bay Point

Plant	Major Facility	Year Built	Base Elev.	2010 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
Chadwick Booster	Booster A	1989	107														
	Booster B	1989	107														Boosts from Hill St. Zone to Madison Zone.
	Well No.3	1993	104	62	0710002-006	300	8										Boosts from Hill St. Zone to Madison Zone.
City of Pittsburg Intercon	Connection			0													Well to system Emergency connection with City of Pittsburg
Evora	Booster A	1984	393														
	Booster B	1984	393														Boosts from Evora reservoir to Skyline reservoir.
	Reservoir 1	1985	393.5														Float on the Evora Resv Zone
	Reservoir 2	1990	393.5														Float on the Evora Resv Zone
	Well No. 1	1993	105	117	02N01W15G01	250	10	1507									Well to Hill Street Resv
Hill Street Resvs	Treatment Plant			0													
	Booster A	1987	107														Out of Service
	Booster B	1987	107														Out of Service
	Booster C	1987	107														Out of Service
	Booster D	1990	107														Out of Service
	Treated Water Conn			1893													From CCWD to Hill St Resv Zone
	Well No. 2	1985	165	56	02N01W15B01	500	6	375									Well to Hill Street Resv
Madison Marcia	Reservoir 1	pre-1964	187														Out of Service
	Reservoir 2	pre-1964	181.3														Out of Service
	Reservoir 3	1989	171														Out of Service
Moxia	Reservoir	1989	239														Floats on Hill Street Zone
	Booster A	1988	137														Floats on Madison Zone.
	Booster B	1984	133														Boosts water from Hill St Zone to Marcia Zone
Pacifica	Booster A	1984	133														All boosters pump from Hill St Zone to Evora Resv Zone. Standby
	Booster B	1990	133														
	Booster C	2000	62														Hill St. Zone to Evora Reservoir.
Port Chicago	Booster A	2006	62														VFD on B
	Booster B	1989		71													Interconnection w/ CCWD
	Booster C	1989															Pump from CCWD to Hill St Zone
Skyline	Reservoir	1994	495														Floats on Skyline Zone.

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 (Continued)									
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	Lines 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	
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. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)										
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									

Bay Point Pipe Lengths 2010

MATERIAL	DIAMETER (Inches)								Grand Total
	2	4	6	8	10	12	16		
Asbestos Cement	0	18285	63795	72600	7550	450	40	162720	
Cast Iron	0	0	0	1060	4055	0	0	5115	
Ductile Iron	0	300	1205	8853	820	10340	4330	25848	
PVC	0	440	1040	25500	3000	19898	1150	51028	
Steel	470	2480	560	0	90	0	0	3600	
Total	470	21505	66600	108013	15515	30688	5520	248311	

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	4,523	4,343	-	-
Commercial (including domestic)	192	185	-	-
Industrial	7	6	-	-
Public authorities	16	15	-	-
Irrigation	46	41	-	-
Other (specify)	2	-	-	-
Subtotal	4,786	4,590	-	-
Private fire connections	-	-	30	31
Public fire hydrants	-	-	-	-
Total	4,786	4,590	30	31

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	4,939	-
3/4 - in	-	3,118
1 - in	76	1,356
1 1/2 - in	13	14
2 - in	130	92
3 - in	29	3
4 - in	4	9
6 - in	8	19
8 - in	3	10
Other	9	-
Total	5,211	4,621

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

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	41,270	44,415	38,438	45,868	48,312	55,199	69,990
Industrial	9,546	9,976	9,129	9,694	8,741	10,397	11,538	69,021
Public authorities	539	837	451	422	909	1,852	4,603	9,613
Irrigation	554	1,395	949	1,915	3,384	4,397	8,151	20,745
Other (specify)	110	16	111	104	165	372	641	1,519
Contract								
Total	52,019	56,639	49,078	58,003	61,511	72,217	94,923	444,390

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	70,459	72,093	62,926	51,237	42,941	299,656	643,148
Industrial	10,543	11,634	10,192	9,494	7,360	49,223	118,244	129,781
Public authorities	4,336	3,983	2,320	1,251	602	12,492	22,105	27,572
Irrigation	7,777	8,533	5,353	3,105	960	25,728	46,473	53,255
Other (specify)	562	763	606	437	213	2,581	4,100	291
Contract								
Total	93,677	97,006	81,397	65,524	52,076	389,680	834,070	891,760

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 _____ 19,120

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>931</u>
100.3	Construction Work in Progress	\$	<u>641,897</u>
241	Advances for Construction	\$	<u>2,999,858</u>
265	Contributions in Aid of Construction	\$	<u>2,005,484</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)

on behalf of Bay Point District
Name of District

of Golden State Water Company
Name of Utility

at 53-B Manor Drive, Baypoint, CA 94565
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, 2010, through December 31, 2010.

<u>Vice President - Finance, Treasurer and Assistant Secretary</u> Title (Please Print)	 Signature
<u>909 394-3600</u> Telephone Number	<u>April 29, 2011</u> Date

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