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2011
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Bay Point Location: Pittsburg, Contra Costa
(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)
I. INTANGIBLE PLANT							
1	301	Organization	-	-	-	-	-
2	302	Franchises and consents (Schedule A-1b)	900	-	-	-	900
3	303	Other intangible plant	426,131	-	-	(133,192)	292,939
4		Total intangible plant	427,031	-	-	(133,192)	293,839
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	265,215	-	-	-	265,215
11	316	Supply mains	237,221	-	-	-	237,221
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	502,435	-	-	-	502,435
IV. PUMPING PLANT							
14	321	Structures and improvements	336,626	-	-	(11,895)	324,730
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	2,864,034	37,749	(5,400)	(20,305)	2,876,078
18	325	Other pumping plant	249,201	-	-	-	249,201
19		Total pumping plant	3,449,860	37,749	(5,400)	(32,200)	3,450,009
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	577,118	-	-	(429,081)	148,036
21	332	Water treatment equipment	2,169,946	-	-	(1,821,612)	348,334
		Total water treatment plant	2,747,063	-	-	(2,250,693)	496,370

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	1,574,892	-	-	-	1,574,892
3	343	Transmission and distribution mains	9,352,435	540,168	-	-	9,892,603
4	344	Fire mains	-	2,402	-	-	2,402
5	345	Services	5,733,133	226,448	(5,386)	-	5,954,195
6	346	Meters	887,515	11,449	(6,660)	-	892,305
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	1,094,177	53,030	-	-	1,147,207
9	349	Other transmission and distribution plant	136,282	-	-	-	136,282
10		Total transmission and distribution plant	18,778,434	833,498	(12,045)	-	19,599,887
		VII. GENERAL PLANT					
11	371	Structures and improvements	32,376	-	-	-	32,376
12	372	Office furniture and equipment	82,488	4,745	-	-	87,233
13	373	Transportation equipment	156,392	-	-	-	156,392
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	15,103	-	-	-	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	1,178	-	-	43,299
19	379	Other general plant	-	-	-	-	-
20		Total general plant	359,158	5,923	-	-	365,081
		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	26,283,127	877,170	(17,445)	(2,416,085)	24,726,767

**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)
RATE BASE				
1		Utility Plant		
2		Plant in Service	25,319,648	26,876,008
3		Construction Work in Progress	256,604	641,897
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	26,323,235	28,264,888
6		Less Accumulated Depreciation		
7		Plant in Service	9,787,082	10,467,564
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	9,787,082	10,467,564
10		Less Other Reserves		
11		Deferred Income Taxes	2,339,700	1,974,889
12		Deferred Investment Tax Credit	59,188	61,888
13		Other Reserves	54,185	54,258
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	2,453,073	2,091,036
15		Less Adjustments		
16		Contributions in Aid of Construction	2,036,682	2,005,484
17		Advances for Construction	2,913,064	2,999,858
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	4,949,746	5,005,342
20		Add Materials and Supplies	929	931
21		Add Working Cash (=Line 34)	145,700	(29,500)
		Add General Office, Rgions, District office, CSA allocation	505,585	579,467
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	9,785,548	11,251,844

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"

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

GOLDEN STATE WATER COMPANY
Bay Point Customer Service Area

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

	(a) CPUC WJDF ACCOUNT	(b) DESCRIPTION	(c)		(d)
			2011 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	2,011.3	0.0	0.0
2	72600	POWER FOR PUMPING	108.4	34.0	3,686.5
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	2.6	40.3	106.0
5	77300	COMMON CUSTOMER ACCOUNT	41.5	19.3	800.7
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	26.1	0.0	0.0
8	78000	OPERATION LABOR	269.0	12.5	3,362.5
9	78100	ALL OTHER OPERATION EXPENSES	112.4	74.6	8,388.5
10	78700	MAINTENANCE LABOR	57.8	12.5	722.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	97.1	39.7	3,850.6
12	79200	OFFICE SUPPLIES AND EXPENSE	50.5	(23.6)	(1,192.9)
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	29.4	(152.2)	(4,466.2)
15	79500	PENSIONS AND BENEFITS	147.7	30.4	4,491.0
16	79600	BUSINESS MEALS	1.0	(149.0)	(145.3)
17	79700	REGULATORY COMMISSION	22.1	60.1	1,329.6
18	79800	OUTSIDE SERVICES	28.3	55.5	1,571.1
19	79900	MISCELLANEOUS	1.5	24.2	36.4
20	79910	ALLOCATED GENERAL OFFICE	331.4	2.8	828.0
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	2.8	18.6	52.0
22	81100	RENT	31.7	24.2	768.9
23	81500	A&G LABOR	40.4	12.5	505.5
24	50300	DEPRECIATION AND AMORTIZATION	758.5	0.0	0.0
25	50710	PROPERTY TAXES	118.4	40.0	4,734.2
26	50720	PAYROLL TAXES	29.6	4.0	118.5
27	50730	LOCAL TAXES	74.1	263.0	19,487.8
28		STATE INCOME TAX	96.1	96.0	9,222.0
29		FEDERAL INCOME TAX	361.8	106.0	38,349.8
30		TOTAL OPERATING EXPENSES	4,851.6		96,707.0
31		CPUC FEE (1.4% OF REVENUE)	84.8	90.0	7,834.4
32		TOTAL	4,936.4		104,341.4
33		AVERAGE LAG ----->			19.93

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	30.71 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	19.93 days
36	(3) Excess of Collection Lag over Payment Lag	10.77 days
37	(4) Total of Expenses, Taxes and Depreciation	\$4,936.4
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$13.5
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$145.7</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	Account 251	Account 252	Account 253
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)
1	Balance in reserves at beginning of year	9,977,509	196,762		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	686,271	37,620		
4	(b) Charged to Account 265	63,958	-		
5	(c) Charged to Clearing Accounts	0	-		
6	(d) Salvage recovered	649	-		
7	(e) All other credits ¹¹	-	-		
8	Total credits	750,879	37,620	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	17,445	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits ¹¹	1,404,140	47,394		
13	Total debits	1,421,586	47,394	-	-
14	Balance in reserve at end of year	9,306,802	186,988	-	-
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	¹¹ 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	(47,739)	(8,460)	-	-	(56,199)
6	316	Supply mains	(10,488)	(4,697)	-	-	(15,185)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(58,205)	(13,157)	-	-	(71,362)
II. PUMPING PLANT							
9	321	Structures and improvements	(124,028)	(8,214)	3,215	-	(129,027)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,590,961)	(96,518)	9,732	-	(1,677,747)
13	325	Other pumping plant	(113,611)	(10,043)	-	-	(123,654)
14		Total pumping plant	(1,828,600)	(114,774)	12,947	-	(1,930,427)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(211,075)	(10,908)	(111,055)	-	(333,038)
16	332	Water treatment equipment	(1,593,873)	(66,834)	1,507,649	-	(153,058)
17		Total water treatment plant	(1,804,948)	(77,742)	1,396,594	-	(486,096)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(561,820)	(38,270)	-	-	(600,090)
20	343	Transmission and distribution mains	(2,559,144)	(185,178)	-	-	(2,744,322)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(1,692,903)	(192,060)	5,386	-	(1,879,577)
23	348	Meters	(724,630)	(99,757)	6,660	(649)	(818,376)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(362,623)	(21,555)	-	-	(384,178)
26	349	Other transmission and distribution plant	(60,780)	(3,107)	-	-	(63,887)
27		Total trans. and distribution plant	(5,961,900)	(539,927)	12,045	(649)	(6,490,431)
V. GENERAL PLANT							
28	371	Structures and improvements	(11,873)	(761)	-	-	(12,634)
29	372	Office furniture and equipment	(80,510)	(1,977)	-	-	(82,487)
30	373	Transportation equipment	(156,391)	(0)	-	-	(156,391)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,680)	(1,891)	-	-	(3,571)
33	376	Communication equipment	(12,575)	-	-	-	(12,575)
34	377	Power operated equipment	(18,706)	-	-	-	(18,706)
35	378	Tools, shop and garage equipment	(42,122)	-	-	-	(42,122)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(323,856)	(4,629)	-	-	(328,485)
40		TOTAL	(9,977,509)	(750,230)	1,421,586	(649)	(9,306,802)

**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	5,123,712	5,269,476	(145,764)
4		601.2 Industrial sales	553,076	428,831	124,245
5		601.3 Sales to public authorities	171,015	119,043	51,972
6		Sub-total	5,847,803	5,817,350	30,453
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	264,245	227,969	36,276
14		603.2 Unmetered sales	-	-	-
15		Sub-total	264,245	227,969	36,276
16	604	Private fire protection service	14,286	13,830	456
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	218	-	218
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	33,589	25,979	7,610
22		Sub-total	48,093	39,809	8,284
23		Total water service revenues	6,160,141	6,085,128	75,014
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	12,848	14,210	(1,363)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	-	-	-
29		Total other water revenues	12,848	14,210	(1,363)
30	501	Total operating revenues	6,172,989	6,099,338	73,651

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	(1,136)
2	701	Operation supervision, labor and expenses			C		-	-
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	4,071	(4,071)
5	704	Purchased water	A	B	C	2,201,574	1,901,029	300,545
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		-	1,215	(1,215)
7	706	Maintenance of structures and facilities			C		-	-
8	707	Maintenance of structures and improvements	A	B		-	296	(296)
9	708	Maintenance of collect and impound reservoirs	A			1,043	21,650	(20,607)
10	708	Maintenance of source of supply facilities		B			-	-
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			239	1,000	(760)
14	712	Maintenance of supply mains	A			51	219	(168)
15	713	Maintenance of other source of supply plant	A	B		-	321	(321)
16		Total source of supply expense				2,202,907	1,930,937	271,971

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		13,134	7,511	5,622
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		22,000	18,387	3,613
22	725	Miscellaneous expenses	A			237	1,030	(793)
23	726	Fuel or power purchased for pumping	A	B	C	88,453	81,098	7,355
Maintenance								
24	729	Maintenance supervision and engineering	A	B		-	854	(854)
25	729	Maintenance of structures and equipment			C		-	-
26	730	Maintenance of structures and improvements	A	B		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		15,985	19,857	(3,873)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				139,809	128,738	11,071
III. WATER TREATMENT EXPENSES								
Operation								
31	741	Operation supervision and engineering	A	B		500	791	(291)
32	741	Operation supervision, labor and expenses			C		-	-
33	742	Operation labor and expenses	A			44,258	55,304	(11,046)
34	743	Miscellaneous expenses	A	B		4,737	5,150	(413)
35	744	Chemicals and filtering materials	A	B		932	1,754	(822)
Maintenance								
36	746	Maintenance supervision and engineering	A	B		-	154	(154)
37	746	Maintenance of structures and equipment			C		-	-
38	747	Maintenance of structures and improvements	A	B		1,382	1,614	(233)
39	748	Maintenance of water treatment equipment	A	B		142	(278)	420
40		Total water treatment expenses				51,952	64,490	(12,538)

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		21,161	14,596	6,564
42	751	Operation supervision, labor and expenses			C		-	-
43	752	Storage facilities expenses	A			6,776	3,301	3,475
44	752	Operation labor and expenses		B			-	-
45	753	Transmission and distribution lines expenses	A			5,408	5,159	248
46	754	Meter expenses	A			31,653	30,891	762
47	755	Customer installations expenses	A			5,014	10,651	(5,637)
48	756	Miscellaneous expenses	A			29,886	23,121	6,765
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		16,622	5,958	10,664
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		350	7,193	(6,843)
53	761	Maintenance of trans. and distribution mains	A			39,208	48,204	(8,995)
54	761	Maintenance of mains		B			-	-
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			20,104	25,822	(5,717)
57	763	Maintenance of other trans. and distribution plant		B			-	-
58	764	Maintenance of meters	A			15,028	2,775	12,253
59	765	Maintenance of hydrants	A			9,244	12,739	(3,496)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				200,455	190,411	10,044

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			40,797	39,165	1,631	
62	771	Supervision	A	B	22,984	15,051	7,933	
63	771	Superv., meter read., other customer acct expenses				-	-	
64	772	Meter reading expenses	A	B	32,403	27,978	4,425	
65	773	Customer records and collection expenses	A		85,273	110,059	(24,787)	
66	773	Customer records and accounts expenses		B		-	-	
67	774	Miscellaneous customer accounts expenses	A		7,571	5,265	2,306	
68	775	Uncollectible accounts	A	B	39,223	25,001	14,222	
69		Total customer account expenses			228,250	222,520	5,730	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses				-	-	
72	782	Demonstrating and selling expenses	A		11,368	10,450	918	
73	783	Advertising expenses	A		749	-	749	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		Total sales expenses			12,117	10,450	1,667	

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				628,115	552,163	75,953
77	791	Administrative and general salaries	A	B	C	8,944	(2,377)	11,321
78	792	Office supplies and other expenses	A	B	C	54,079	45,144	8,935
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			14,978	29,418	(14,441)
82	795	Employees' pensions and benefits	A	B	C	125,455	122,250	3,206
83	796	Franchise requirements	A	B	C	876	415	461
84	797	Regulatory commission expenses	A	B	C	22,121	14,049	8,072
85	798	Outside services employed	A			13,699	6,370	7,329
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			800	6,009	(5,209)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	5,523	5,082	441
90		Total administrative and general expenses				874,590	778,523	96,067
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	28,771	28,771	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				28,771	28,771	-
95		Total operating expenses				3,738,851	3,354,840	384,011

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	125,420	125,420			
2	State corp. franchise tax	133,238	133,238			
3	Payroll taxes	22,087	22,087			
4	Other state and local taxes	72,132	72,132			
5	Other federal taxes	-				
6	Federal income tax	105,792	105,792			
7	Pump Taxes	-	-			
8						
	Total	458,669	458,669	-	-	-

**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		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26									
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 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.

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: I
 District: Northern
 CSA: Bay Point
 System: 124 - Bay Point

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
Chadwick Booster	Booster A	1989	107							E.S.	Elec	5	125	80			Boosts from Hill St. Zone to Madison Zone.
	Booster B	1989	107							E.S.	Elec	5	125	80			Boosts from Hill St. Zone to Madison Zone.
Chadwick Well	Well No.3	1993	104	64	0710002-006	300	8			Subm	Elec.	3	45	235			Well to system
City of Pittsburg Intercon	Connection																Emergency connection with City of Pittsburg
Evora	Booster A	1994	393							VT	Elec	40	675	115			Boosts from Evora reservoir to Skyline reservoir.
	Booster B	1994	393							VT	Elec	40	675	115			Float on the Evora Resv Zone
	Reservoir 1	1985	394														Float on the Evora Resv Zone
	Reservoir 2	1990	394														Well to Hill Street Resv
Hill St. WTP	Well No. 1	1993	105	120	02N01W15G01	250	10	150?		DWT	Elec	30	310	234			Out of Service
Treatment Plant	Booster A	1987	107	0						VT	Elec	75	1,300	180			Out of Service
	Booster B	1987	107							VT	Elec	75	1,300	180			Out of Service
	Booster C	1987	107							VT	Elec	75	800	200			Out of Service
	Booster D	1990	107							VT	Elec	50	1,200	120			Out of Service
Treated Water Conn	Well No. 2	1995	165	64	02N01W15B01	500	6	375		Subm	Elec	15	88	415			From CCWD to Hill St Resv Zone
Hill Street Resv	Reservoir 1	pre-1964	187														Well to Hill Street Resv
Madison	Reservoir 2	pre-1964	181														Out of Service
	Reservoir 3	1988	171	1846													Out of Service
	Reservoir		239														Floats on Hill Street Zone
Marcia	Booster A	1988	137							E.S.	Elec	2	40	85			Floats on Madison Zone.
Mota	Booster A	1984	133														Boosts water from Hill St. Zone to Marcia Zone
	Booster B	1984	133							VT	Elec	20	250	226			All boosters pump from Hill St Zone to Evora Resv Zone. Standby
	Booster C	1990	133							VT	Elec	30	300	226			
Pacifica	Booster A	2000	62							VT	Elec	50	650	220			Hill St. Zone to Evora Reservoir.
	Booster B	2006	62							VT	Elec	50	650	220			VFD on B
Port Chicago	CCWD Connection			71													Interconnection w/ CCWD
	Booster A	1989	53							VT	Elec	15	700	57			Pump from CCWD to Hill St Zone
Skyline	Booster B	1989	56							VT	Elec	15	700	57			
	Reservoir	1994	485														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	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
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw								
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	Total All Sizes
								(Specify Sizes)	
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw								
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Total								

Bay Point Pipe Lengths 2011

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	8915	820	10340	4330	25910
PVC	0	440	1040	25500	3000	19898	1150	51028
Steel	470	2480	560	0	90	0	0	3600
Total	470	21505	66600	108075	15515	30688	5520	248373

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	4,343	4,617	-	-
Commercial (including domestic)	185	201	-	-
Industrial	6	7	-	-
Public authorities	15	16	-	-
Irrigation	41	45	-	-
Other (specify)	-	1	-	-
Subtotal	4,590	4,887	-	-
Private fire connections	-	-	31	31
Public fire hydrants	-	-	-	-
Total	4,590	4,887	31	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	4,823	
3/4 - in	-	3,121
1 - in	57	1,646
1 1/2 - in	11	4
2 - in	105	92
3 - in	5	3
4 - in	4	9
6 - in	2	19
8 - in	2	10
Other	4	14
Total	5,013	4,918

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	12
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	2,720
2. More than 10, but less than 15 years	798
3. More than 15 years	2,115

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	46,792	43,521	39,333	49,404	49,591	57,958	63,006
Industrial	8,049	8,914	8,154	10,914	10,934	13,117	12,233	72,315
Public authorities	578	650	495	982	1,977	3,308	3,088	11,078
Irrigation	865	658	592	1,309	3,423	4,381	5,432	16,660
Other (specify)	29	291	163	278	517	594	438	2,310
Contract	-	-	-	-	-	-	-	-
Total	56,313	54,034	48,737	62,887	66,442	79,358	84,197	451,968

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	67,877	70,562	59,911	52,777	43,599	294,726	644,331
Industrial	11,859	11,677	10,553	2,262	1,759	38,110	110,425	118,244
Public authorities	4,271	5,022	3,669	1,448	1,428	15,838	26,916	22,105
Irrigation	5,287	5,461	4,366	3,202	1,590	19,906	36,566	46,473
Other (specify)	360	13	1,515	16	1	1,905	4,215	4,100
Contract	-	-	-	-	-	-	-	-
Total	89,654	92,735	80,014	59,705	48,377	370,485	822,453	834,070

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 _____ 20,349

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>929</u>
100.3	Construction Work in Progress	\$	<u>256,604</u>
241	Advances for Construction	\$	<u>2,913,064</u>
265	Contributions in Aid of Construction	\$	<u>2,036,682</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 Bay Point District
Name of District

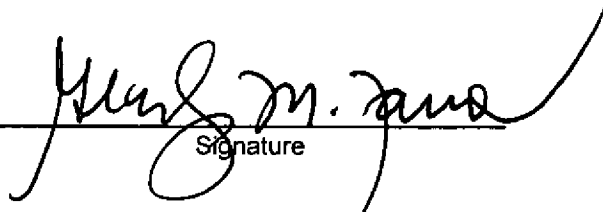
of Golden State Water Company
Name of Utility

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, 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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