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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria,
(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	714	-	-	-	714
2	302	Franchises and consents (Schedule A-1b)	440	-	-	-	440
3	303	Other intangible plant	357,481	-	-	-	357,481
4		Total intangible plant	358,635	-	-	-	358,635
II. LANDED CAPITAL							
5	306	Land and land rights	64,028	-	-	-	64,028
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements	-	-	-	-	-
7	312	Collecting and impounding reservoirs	96,175	-	-	-	96,175
8	313	Lake, river and other intakes	-	-	-	-	-
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply mains	5,518	-	-	-	5,518
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	101,693	-	-	-	101,693
IV. PUMPING PLANT							
14	321	Structures and improvements	446,427	60,841	-	-	507,268
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	7,590,586	9,724	(361,902)	(63)	7,238,346
18	325	Other pumping plant	23,192	68,618	-	-	91,810
19		Total pumping plant	8,060,205	139,183	(361,902)	(63)	7,837,423
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	1,722,400	-	-	(66,394)	1,656,006
21	332	Water treatment equipment	5,141,752	-	-	63	5,141,815
		Total water treatment plant	6,864,152	-	-	(66,331)	6,797,821

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	3,101,795	274,648	-	-	3,376,443
3	343	Transmission and distribution mains	5,409,903	46,924	(12,129)	-	5,444,698
4	344	Fire mains	-	-	-	-	-
5	345	Services	495,965	-	(1,282)	-	494,683
6	346	Meters	191,533	47,844	(1,602)	-	237,774
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	488,508	-	(93)	-	488,416
9	349	Other transmission and distribution plant	-	-	-	-	-
10		Total transmission and distribution plant	9,687,705	369,416	(15,106)	-	10,042,015
		VII. GENERAL PLANT					
11	371	Structures and improvements	123,534	-	(6,277)	-	117,257
12	372	Office furniture and equipment	49,740	1,554	-	-	51,294
13	373	Transportation equipment	153,287	-	-	-	153,287
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	-	-	-	-	-
16	376	Communication equipment	8,674	-	-	-	8,674
17	377	Power operated equipment	69,067	-	-	-	69,067
18	378	Tools, shop and garage equipment	25,663	-	-	-	25,663
19	379	Other general plant	-	-	-	-	-
20		Total general plant	429,965	1,554	(6,277)	-	425,242
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property	808	-	-	-	808
22	391	Utility plant purchased	2,130	-	-	-	2,130
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	2,938	-	-	-	2,938
25		Total utility plant in service	25,569,320	510,153	(383,285)	(66,394)	25,629,795

**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	25,696,189	25,569,320
3		Construction Work in Progress	273,885	383,867
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	25,970,074	25,953,187
6		Less Accumulated Depreciation		
7		Plant in Service	6,052,337	5,517,474
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	6,052,337	5,517,474
10		Less Other Reserves		
11		Deferred Income Taxes	955,203	924,403
12		Deferred Investment Tax Credit	4,353	4,797
13		Other Reserves	(364,112)	(342,011)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	595,444	587,189
15		Less Adjustments		
16		Contributions in Aid of Construction	1,288,783	1,347,517
17		Advances for Construction	504,711	522,378
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	1,793,493	1,869,895
20		Add Materials and Supplies	48,426	52,202
21		Add Working Cash (=Line 34)	9,365	57,500
		Add General Office, Rgions, District office, CSA allocation	180,936	152,886
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	17,767,526	18,241,217

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>				

GOLDEN STATE WATER COMPANY
Region III Customer Service Areas

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

	(a) CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2010 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	20,300.7	55.0		1,118,537.7
2	72800	POWER FOR PUMPING	4,808.9	43.1		207,262.5
3	73500	PUMP TAXES	6,753.8	1.7		11,481.1
4	74400	CHEMICALS	1,465.5	38.8		56,569.0
5	77300	COMMON CUSTOMER ACCOUNT	1,123.6	19.4		21,602.3
6	77325	POSTAGE	0.0	0.0		0.0
7	77500	UNCOLLECTIBLES	155.2	0.0		0.0
8	78000	OPERATION LABOR	4,275.7	12.5		53,448.0
9	78100	ALL OTHER OPERATION EXPENSES	3,438.8	63.6		218,695.0
10	78700	MAINTENANCE LABOR	1,874.1	12.5		20,928.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	6,128.2	62.8		383,500.1
12	79200	OFFICE SUPPLIES AND EXPENSE	639.5	24.5		15,668.2
13	79300	PROPERTY INSURANCE	0.0	0.0		0.0
14	79400	INJURIES AND DAMAGES	377.3	(152.2)		(57,428.4)
15	79500	PENSIONS AND BENEFITS	1,880.7	30.4		57,174.6
16	79600	BUSINESS MEALS	7.4	20.5		151.4
17	79700	REGULATORY COMMISSION	321.0	60.1		19,285.0
18	79800	OUTSIDE SERVICES	343.9	38.2		13,138.0
19	79900	MISCELLANEOUS	11.5	(31.2)		(358.0)
20	79910	ALLOCATED GENERAL OFFICE	8,789.9	13.8		119,313.9
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	57.4	14.7		844.1
22	81100	RENT	192.8	(18.8)		(3,235.6)
23	81500	A&G LABOR	1,045.2	12.5		13,084.7
24	50300	DEPRECIATION AND AMORTIZATION	13,898.4	0.0		0.0
25	50710	PROPERTY TAXES	2,417.4	40.0		96,694.9
26	50720	PAYROLL TAXES	565.1	4.0		2,260.3
27	50730	LOCAL TAXES	1,135.9	263.0		298,746.7
28		STATE INCOME TAX	2,246.2	96.0		215,638.6
29		FEDERAL INCOME TAX	9,278.1	106.0		983,268.7
30		TOTAL OPERATING EXPENSES	93,325.5			3,864,458.9
31		CPUC FEE (1.4% OF REVENUE)	1,662.3	90.0		149,604.2
32		TOTAL	94,987.8			4,014,061.0
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
36	(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	85,546	74,756	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	5,511,870	5,610		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	776,680	35,405		
4	(b) Charged to Account 265	50,496	-		
5	(c) Charged to Clearing Accounts	55,567	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits ^{1/}	-	-		
8	Total credits	882,742	35,405		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	383,285	-		
11	(b) Cost of removal	-	-		
12	(c) All other debits ^{1/}	8,339	-		
13	Total debits	391,624	-		
14	Balance in reserve at end of year	6,002,988	41,015		
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	(73,142)	(1,116)	-	-	(74,257)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	(3,244)	(107)	-	-	(3,351)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(76,386)	(1,222)	-	-	(77,608)
II. PUMPING PLANT							
9	321	Structures and improvements	(104,814)	(11,429)	-	-	(116,243)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,406,175)	(318,805)	361,902	-	(1,363,078)
13	325	Other pumping plant	(13,160)	(1,020)	-	-	(14,180)
14		Total pumping plant	(1,524,149)	(331,254)	361,902	-	(1,493,501)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(203,318)	(42,027)	8,339	-	(237,005)
16	332	Water treatment equipment	(2,020,787)	(194,358)	-	-	(2,215,145)
17		Total water treatment plant	(2,224,105)	(236,385)	8,339	-	(2,452,150)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(141,804)	(74,133)	-	-	(215,937)
20	343	Transmission and distribution mains	(1,050,928)	(109,821)	12,129	-	(1,148,621)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(161,529)	(17,408)	1,282	-	(177,656)
23	346	Meters	(70,898)	(20,743)	1,602	-	(90,039)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(77,001)	(9,819)	93	-	(86,727)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(1,502,161)	(231,924)	15,106	-	(1,718,979)
V. GENERAL PLANT							
28	371	Structures and improvements	(61,451)	(2,854)	6,277	-	(58,027)
29	372	Office furniture and equipment	(37,890)	(11,849)	-	-	(49,739)
30	373	Transportation equipment	(19,111)	(55,567)	-	-	(74,678)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(1,797)	(2,081)	-	-	(3,878)
34	377	Power operated equipment	(43,415)	(6,568)	-	-	(49,984)
35	378	Tools, shop and garage equipment	(19,020)	(2,967)	-	-	(21,986)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(606)	(16)	-	-	(622)
38	391	Water plant purchased	(1,779)	(56)	-	-	(1,835)
39		Total general plant	(185,069)	(81,957)	6,277	-	(260,749)
40		TOTAL	(5,511,870)	(882,742)	391,624	-	(6,002,988)

**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	1,030,767	328,726	702,041
4		601.2 Industrial sales	36,435	32,769	3,666
5		601.3 Sales to public authorities	110,528	85,666	24,862
6		Sub-total	1,177,730	447,161	730,569
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	4,894	636,683	(631,789)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	4,342	(4,342)
11		Sub-total	4,894	641,025	(636,131)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	3,128	3,691	(563)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	3,128	3,691	(563)
16	604	Private fire protection service	3,342	4,324	(982)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	443,432	421,861	21,571
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	446,773	426,185	20,588
23		Total water service revenues	1,632,525	1,518,062	114,463
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	695	1,700	(1,005)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	35,378	46,588	(11,210)
29		Total other water revenues	36,073	48,288	(12,215)
30	501	Total operating revenues	1,668,599	1,566,350	102,248

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		1,298	2,241	(943)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		48,612	82,738	(34,126)
4	703	Miscellaneous expenses	A			9,348	3,953	5,395
5	704	Purchased water	A	B	C	179,742	297,747	(118,005)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		921	1,938	(1,017)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			44,732	65,514	(20,783)
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			-	-	-
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		54	1,231	(1,177)
16		Total source of supply expense				284,706	455,362	(170,656)

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		-	-	-
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		411	119	292
22	725	Miscellaneous expenses	A			874	580	294
23	726	Fuel or power purchased for pumping	A	B	C	142,406	157,312	(14,906)
		Maintenance						
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		309	-	309
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		17,228	4,888	12,340
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				161,228	162,899	(1,671)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		290	-	290
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			268,054	326,351	(58,297)
34	743	Miscellaneous expenses	A	B		10,790	16,309	(5,519)
35	744	Chemicals and filtering materials	A	B		392,552	489,544	(96,991)
		Maintenance						
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		-	-	-
39	748	Maintenance of water treatment equipment	A	B		40,901	12,642	28,259
40		Total water treatment expenses				712,587	844,846	(132,259)

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		1,551	1,252	299
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			4,068	4,096	(28)
46	754	Meter expenses	A			13,496	15,747	(2,250)
47	755	Customer installations expenses	A			1,794	2,332	(538)
48	756	Miscellaneous expenses	A			34,977	37,375	(2,398)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		283	-	283
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		15,871	7,820	8,051
53	761	Maintenance of trans. and distribution mains	A			88,978	92,304	(3,326)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			24,502	36,230	(11,728)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			14,978	14,310	668
59	765	Maintenance of hydrants	A			4,781	3,200	1,582
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				205,280	214,665	(9,385)

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				13,828	15,422	(1,593)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		12,383	11,712	671
65	773	Customer records and collection expenses	A			17,692	15,552	2,140
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			12,215	12,957	(742)
68	775	Uncollectible accounts	A	B	C	3,986	4,467	(481)
69		Total customer account expenses				60,104	60,109	(5)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			-	-	-
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				-	-	-

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				200,357	182,361	17,996
77	791	Administrative and general salaries	A	B	C	90,784	98,040	(7,256)
78	792	Office supplies and other expenses	A	B	C	43,568	53,555	(9,986)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			25,785	37,661	(11,875)
82	795	Employees' pensions and benefits	A	B	C	157,560	161,140	(3,580)
83	796	Franchise requirements	A	B	C	90	105	(15)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			7,643	4,942	2,701
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			2,550	2,610	(60)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	5,780	7,134	(1,354)
90		Total administrative and general expenses				534,117	547,547	(13,430)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	-	-	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				-	-	-
95		Total operating expenses				1,958,022	2,285,429	(327,406)

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	104,507	104,507			
2	State corp. franchise tax	(248,957)	(248,957)			
3	Payroll taxes	25,496	25,496			
4	Other state and local taxes	15,477	15,477			
5	Other federal taxes	-				
6	Federal income tax	(362,203)	(362,203)			
7	Pump Taxes	-	-			
	Total	(465,680)	(465,680)			

**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 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: II
District: Mountain-Desert
CSA: Calipatria
System: 352 - Calipatria

Plant	Major Facility	Year Built	Base Elev. (AF)	2010 Prod (AF)	Wells			Pumps				Tanks		Remarks				
					Well No.	Depth (ft)	Casing Diam. (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Flow (gpm)	Design Head (ft)		Volume (MG)	Type	Material	
Holabird	Raw Water Resv - East	2005	-179	1884					V.T.	Elec.	25	1850	37	4.5	Lined Earth	Gravity flow from IID Canal to Raw Water Resvs Pump from Raw Water Resv to Microfloc Treatment Units Pump from clearwell, through GAC filters, to Finished Water Resvs Pump from Finished Water Resvs to System Pump from Finished Water Resvs to Microfloc Units Used for backwash detention Pump from Settling Basins 3 and 4 to Sludge Basins Used for sludge drying Float on Niland System Float on Niland System To Navy Seal Base Calipatria Zone to Niland Zone		
	Raw Water Resv - West	2005	-179						V.T.	Elec.	25	1850	37	4.5	Lined Earth			
	Raw Water Booster A	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster B	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster C	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster D	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster A	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster B	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster C	2005	-179							V.T.	Elec.	25	1850	32				
	Treated Water Booster D	2005	-179							V.T.	Elec.	25	1850	32				
	Finished Water Resv - East	2005	-179															
	Finished Water Resv - West	2005	-179															
	Finished Water Booster A	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster B	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster C	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster D	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster E	2005	-179							V.T.	Elec.	60	1100	170				
	Backwash Booster A	2005	-179							V.T.	Elec.	150	6500	60				
	Backwash Booster B	2005	-179							V.T.	Elec.	150	6500	60				
	Niland	Settling Basin 3			-179													
Settling Basin 4			-179															
Lift Station Booster A		2005	-179						Sump	Elec.	5	175	32					
Lift Station Booster B		2005	-179						Sump	Elec.	5	175	32					
Niland	Sludge Basin 1	2005	-179															
	Sludge Basin 2	2005	-179															
Niland	East Resv	2004																
	West Resv	2004							V.T.	Elec.	15	100		1.0	Elev. Resv	Float on Niland System		
Prison Booster	Booster A	2005	-168						V.T.	Elec.	15	900	50					
	Booster B	2005	-168						V.T.	Elec.	50	1150	135					
	Booster C	2005	-168						V.T.	Elec.	50	1150	135					
	Booster D	2005	-168						V.T.	Elec.	50	1150	135					

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			"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								

Calipatria Pipe Lengths 2010

MATERIAL	DIAMETER (Inches)											Grand Total
	2	3	3.5	4	6	8	10	12	16	16	Grand Total	
Asbestos Cement	2983	1163	0	29899	40719	6310	0	6767	0	87841		
Cast Iron	318	0	0	70	0	0	0	0	0	388		
Ductile Iron	0	0	0	0	0	138	99	94	0	330		
PVC	0	0	0	499	3979	27801	941	33327	24707	91254		
Total	3301	1163	0	30468	44699	34248	1040	40188	24707	179813		

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	183	902	881	-
Commercial (including domestic)	85	62	-	-
Industrial	3	3	-	-
Public authorities	15	11	7	-
Irrigation	1	-	-	-
Other (specify)	4	-	-	-
Contract	2	1	-	-
Subtotal	293	979	888	-
Private fire connections	-	-	7	6
Public fire hydrants	-	-	-	-
Total	293	979	895	6

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	870	-
3/4 - in	-	799
1 - in	26	147
1 1/2 - in	8	2
2 - in	48	26
3 - in	5	-
4 - in	2	4
6 - in	4	5
8 - in	1	1
Other	-	1
Total	964	985

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	20,967	14,159	19,690	25,125	27,740	34,296	36,215
Industrial	1,336	888	1,219	1,265	1,209	1,319	1,160	8,396
Public authorities	858	469	918	2,002	2,879	4,015	4,501	15,642
Irrigation	36	9	38	62	54	71	55	325
Other (specify)	-	-	-	-	-	-	-	-
Contract	24,408	16,532	22,524	23,195	23,405	31,049	32,858	173,971
Total	47,605	32,057	44,389	51,649	55,287	70,750	74,789	376,526

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	33,821	34,450	25,789	21,277	22,092	137,429	315,621
Industrial	1,010	1,120	1,061	928	1,081	5,200	13,598	13,016
Public authorities	4,361	3,903	3,468	2,276	1,936	15,944	31,586	24,387
Irrigation	60	84	54	38	25	261	586	894
Other (specify)	-	-	-	-	-	-	-	-
Contract	30,316	33,264	26,955	20,826	21,715	133,076	307,047	318,457
Total	69,568	72,821	57,327	45,345	46,849	291,910	668,436	479,138

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 _____ 4,076

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>48,426</u>
100.3	Construction Work in Progress	\$	<u>273,885</u>
241	Advances for Construction	\$	<u>504,711</u>
265	Contributions in Aid of Construction	\$	<u>1,288,783</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 Calipatria-Niland District
Name of District

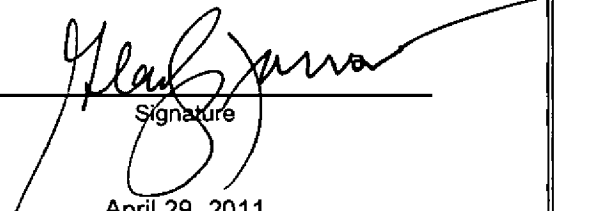
of Golden State Water Company
Name of Utility

at 631 South Sorensen, Calipatria, CA 92233
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.

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)

909 394-3600
Telephone Number


Signature

April 29, 2011
Date

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