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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Claremont Location: Claremont,
(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)	3,016	-	-	-	3,016
3	303	Other intangible plant	9,103,306	(7,353)	-	56	9,096,009
4		Total intangible plant	9,106,322	(7,353)	-	56	9,099,025
II. LANDED CAPITAL							
5	306	Land and land rights	823,643	-	-	-	823,643
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	783,295	-	(4,279)	4,044	783,061
11	316	Supply mains	302,540	-	-	-	302,540
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	1,065,835	-	(4,279)	4,044	1,065,601
IV. PUMPING PLANT							
14	321	Structures and improvements	1,327,093	-	(23,226)	-	1,303,867
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	7,847,261	213,958	(413,306)	-	7,647,912
18	325	Other pumping plant	709,961	-	(21,866)	-	688,095
19		Total pumping plant	9,884,314	213,958	(458,399)	-	9,639,873
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	175,101	-	(10,687)	-	164,414
21	332	Water treatment equipment	845,592	16,732	(14,480)	-	847,843
		Total water treatment plant	1,020,693	16,732	(25,167)	-	1,012,257

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	4,730,990	-	(19,514)	25,500	4,736,976
3	343	Transmission and distribution mains	21,574,215	1,236,894	(28,241)	195	22,783,063
4	344	Fire mains	-	63,545	-	-	63,545
5	345	Services	8,140,751	612,989	(132,250)	(61)	8,621,430
6	346	Meters	3,441,566	447,277	(116,200)	-	3,772,644
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	2,581,885	174,883	(7,181)	-	2,749,588
9	349	Other transmission and distribution plant	91,819	-	-	-	91,819
10		Total transmission and distribution plant	40,561,227	2,535,588	(303,386)	25,634	42,819,063
		VII. GENERAL PLANT					
11	371	Structures and improvements	108,586	32,627	-	-	141,213
12	372	Office furniture and equipment	151,233	12,627	-	-	163,860
13	373	Transportation equipment	232,592	98,632	(30,200)	-	301,024
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	-	-	-	-	-
16	376	Communication equipment	16,262	-	-	-	16,262
17	377	Power operated equipment	319,414	-	-	-	319,414
18	378	Tools, shop and garage equipment	98,383	13,508	-	-	111,891
19	379	Other general plant	-	-	-	-	-
20		Total general plant	926,469	157,394	(30,200)	-	1,053,663
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property	1,960	-	-	-	1,960
22	391	Utility plant purchased	1,616,171	-	-	(4,100)	1,612,071
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	1,618,131	-	-	(4,100)	1,614,031
25		Total utility plant in service	65,026,635	2,916,318	(821,430)	25,634	67,147,156

**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	67,147,157	65,026,635
3		Construction Work in Progress	468,069	913,757
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	67,615,226	65,940,392
6		Less Accumulated Depreciation		
7		Plant in Service	22,927,614	21,312,495
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	22,927,614	21,312,495
10		Less Other Reserves		
11		Deferred Income Taxes	4,421,661	4,020,205
12		Deferred Investment Tax Credit	90,042	93,966
13		Other Reserves	84,456	70,886
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	4,596,159	4,185,057
15		Less Adjustments		
16		Contributions in Aid of Construction	4,260,248	3,313,697
17		Advances for Construction	4,760,346	4,857,376
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	9,020,594	8,171,073
20		Add Materials and Supplies	33,562	33,435
21		Add Working Cash (=Line 34)	121,667	339,200
		Add General Office, Rgions, District office, CSA allocation	1,929,537	1,537,079
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	33,155,624	34,181,480



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
Region III Customer Service Areas

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

	(a) CPUC WJOF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2010 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
1	70400	OPERATING EXPENSES: PURCHASED WATER	20,300.7	55.0		1,118,537.7
2	72600	POWER FOR PUMPING	4,808.9	43.1		207,282.5
3	73500	PUMP TAXES	6,753.6	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		21,802.3
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	3,438.6	63.8		218,695.0
10	78700	MAINTENANCE LABOR	1,674.1	12.5		20,928.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	6,128.2	82.8		383,500.1
12	79200	OFFICE SUPPLIES AND EXPENSE	639.5	24.5		15,688.2
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	80.1		19,295.0
18	79800	OUTSIDE SERVICES	343.9	38.2		13,136.0
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	192.6	(18.8)		(3,235.6)
23	81500	A&G LABOR	1,045.2	12.5		13,064.7
24	50300	DEPRECIATION AND AMORTIZATION	13,896.4	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	283.0		298,748.7
28		STATE INCOME TAX	2,246.2	96.0		215,638.6
29		FEDERAL INCOME TAX	9,276.1	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	44.82 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	\$280.2
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$838.2</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.

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	74,758	9,365	20,905	12,794	836,202

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	16,853,882	4,458,615		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,766,080	474,432		
4	(b) Charged to Account 265	100,892	-		
5	(c) Charged to Clearing Accounts	84,315	-		
6	(d) Salvage recovered	17,456	-		
7	(e) All other credits ^{1/}	25,634	-		
8	Total credits	1,994,377	474,432		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	821,430	-		
11	(b) Cost of removal	32,259	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	853,690	-		
14	Balance in reserve at end of year	17,994,569	4,933,047		
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	(306,957)	(28,747)	179	(15,537)	(351,063)
6	316	Supply mains	(51,310)	(5,839)	-	-	(57,149)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(358,267)	(34,586)	179	(15,537)	(408,211)
II. PUMPING PLANT							
9	321	Structures and improvements	(1,878,355)	(33,974)	23,226	-	(1,889,102)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,403,797)	(329,585)	413,306	-	(2,320,076)
13	325	Other pumping plant	(180,803)	(31,238)	21,866	-	(190,275)
14		Total pumping plant	(4,463,054)	(394,797)	458,399	-	(4,399,452)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(65,139)	(4,272)	10,687	-	(58,724)
16	332	Water treatment equipment	(377,154)	(31,963)	14,480	-	(394,638)
17		Total water treatment plant	(442,294)	(36,236)	25,167	-	(453,363)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(649,316)	(113,071)	(5,986)	-	(768,373)
20	343	Transmission and distribution mains	(5,286,205)	(437,957)	28,107	15,326	(5,680,729)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(2,424,398)	(285,740)	132,250	9,782	(2,568,107)
23	346	Meters	(850,404)	(372,722)	116,200	(11,389)	(1,118,315)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(772,029)	(51,896)	7,181	7,151	(809,593)
26	349	Other transmission and distribution plant	(54,823)	(1,763)	-	-	(56,586)
27		Total trans. and distribution plant	(10,037,176)	(1,263,148)	277,752	20,871	(11,001,701)
V. GENERAL PLANT							
28	371	Structures and improvements	(20,059)	(2,508)	-	-	(22,567)
29	372	Office furniture and equipment	(89,822)	(47,502)	-	-	(137,324)
30	373	Transportation equipment	(126,046)	(84,315)	30,200	(6,068)	(186,228)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(11,849)	(3,901)	-	-	(15,750)
34	377	Power operated equipment	(131,212)	(30,376)	-	-	(161,589)
35	378	Tools, shop and garage equipment	(60,644)	(11,373)	-	-	(72,017)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(1,630)	(39)	-	-	(1,669)
38	391	Water plant purchased	(1,111,830)	(42,505)	4,100	15,537	(1,134,698)
39		Total general plant	(1,553,091)	(222,520)	34,300	9,469	(1,731,842)
40		TOTAL	(16,853,882)	(1,951,286)	795,796	14,803	(17,994,569)

**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	13,293,938	13,819,415	(525,477)
4		601.2 Industrial sales	104,466	113,892	(9,426)
5		601.3 Sales to public authorities	443,900	692,003	(248,104)
6		Sub-total	13,842,304	14,625,310	(783,007)
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	477,190	161,706	315,484
14		603.2 Unmetered sales	-	-	-
15		Sub-total	477,190	161,706	315,484
16	604	Private fire protection service	67,868	93,359	(25,492)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	564	1,818	(1,254)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	126,319	113,052	13,267
22		Sub-total	194,751	208,229	(13,478)
23		Total water service revenues	14,514,244	14,995,246	(481,001)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	6,458	7,563	(1,106)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	167,420	102,563	64,857
29		Total other water revenues	173,878	110,126	63,751
30	501	Total operating revenues	14,688,122	15,105,372	(417,250)

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		12,025	12,861	(837)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		679	1,304	(625)
4	703	Miscellaneous expenses	A			613	907	(294)
5	704	Purchased water	A	B	C	3,845,195	3,409,842	435,354
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		2,405	1,210	1,195
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		24,618	30,411	(5,793)
9	708	Maintenance of collect and impound reservoirs	A			28,108	24,473	3,635
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			47	665	(618)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			58,617	15,771	42,846
14	712	Maintenance of supply mains	A			749	8,670	(7,920)
15	713	Maintenance of other source of supply plant	A	B		2,104	1,377	727
16		Total source of supply expense				3,975,160	3,507,491	467,669

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		3,198	3,975	(777)
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		122,791	114,565	8,227
22	725	Miscellaneous expenses	A			16,100	48,330	(32,230)
23	726	Fuel or power purchased for pumping	A	B	C	924,845	886,782	38,063
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		1,712	2,526	(814)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		9,300	50,170	(40,870)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		313,372	259,897	53,474
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				1,391,318	1,366,245	25,073
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		1,905	1,357	547
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			142,186	107,448	34,738
34	743	Miscellaneous expenses	A	B		3,170	4,843	(1,673)
35	744	Chemicals and filtering materials	A	B		98,831	66,066	32,764
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		844	1,257	(413)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		22,620	6,765	15,855
39	748	Maintenance of water treatment equipment	A	B		19,767	39,274	(19,508)
40		Total water treatment expenses				289,322	227,012	62,310

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		28,089	21,936	6,152
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			349	303	47
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			11,144	13,638	(2,494)
46	754	Meter expenses	A			36,986	43,141	(6,154)
47	755	Customer installations expenses	A			43,539	61,606	(18,067)
48	756	Miscellaneous expenses	A			80,320	81,779	(1,459)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		17,199	16,691	508
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		15,826	14,706	1,120
53	761	Maintenance of trans. and distribution mains	A			252,284	133,045	119,238
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			95,389	91,410	3,979
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			56,175	66,135	(9,959)
59	765	Maintenance of hydrants	A			38,025	18,627	19,398
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				675,326	563,017	112,309

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				164,520	184,840	(20,321)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses	A	B	C			
64	772	Meter reading expenses	A	B		54,031	48,346	5,686
65	773	Customer records and collection expenses	A			106,241	100,662	5,579
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			24,187	21,773	2,415
68	775	Uncollectible accounts	A	B	C	32,965	40,688	(7,723)
69		Total customer account expenses				381,944	396,308	(14,364)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			46	964	(918)
73	783	Advertising expenses	A			2,266	1,150	1,116
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			(1,958)	(4,289)	2,332
76		Total sales expenses				355	(2,175)	2,530

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				2,261,194	1,960,225	300,969
77	791	Administrative and general salaries	A	B	C	51,653	46,531	5,122
78	792	Office supplies and other expenses	A	B	C	37,720	55,930	(18,210)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			65,992	93,762	(27,769)
82	795	Employees' pensions and benefits	A	B	C	314,428	353,903	(39,475)
83	796	Franchise requirements	A	B	C	1,001	449	553
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			34,499	34,949	(451)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,417	1,135	282
		Maintenance						
89	805	Maintenance of general plant	A	B	C	51,708	19,817	31,891
90		Total administrative and general expenses				2,819,612	2,566,700	252,911
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	21,130	21,874	(744)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				21,130	21,874	(744)
95		Total operating expenses				9,554,166	8,646,472	907,694

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	295,209	295,209			
2	State corp. franchise tax	129,504	129,504			
3	Payroll taxes	56,188	56,188			
4	Other state and local taxes	9,977	9,977			
5	Other federal taxes	-				
6	Federal income tax	188,412	188,412			
7	Pump Taxes	338,474	338,474			
	Total	1,017,764	1,017,764			

**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	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: III
 District: Foothill
 CSA: Claremont
 System: 317 - Claremont

Plant	Major Facility	Year Built	Base Elev. (AF)	2010 Prod	Wells			Pumps			Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Flow (gpm)	Design Head (ft)	
La Verne Intercon	Interconnection													Emergency connection with City of La Verne
Lower O'Neil	Reservoir		2018											Floats on Lower O'Neil Zone, Out of Service
Margarita	Well 1 Connection	1928	1055	273		742	20	590	DWT	Elec.	150	550	652	Well to Margarita Resv
	Reservoir	1955	1055						V.T.	Elec.	75	840	316	Emergency connection with MVWD
	Booster A	1955	1055						V.T.	Elec.	75	840	316	All Boosters pump to Lower Zone
	Booster B	1956	1055						V.T.	Elec.	100	750	348	
	Booster C	1962	1055						V.T.	Elec.	75	600	350	
	Booster D	1975	1055						V.T.	Elec.	75	600	350	
Marboro	Well 2	1930	1545	352		776	16	350	DWT	Elec.	60	350	475	Well to Indian Hill Zone
Mills	Well 1	1916	1436	97		309	18	180	DWT	Elec.	25	500	140	Well to Main Zone
	Booster A	1962	1436						V.T.	Elec.	25	550	140	All boosters pump to Co-op East Zone
	Booster B	1964	1436						V.T.	Elec.	25	600	140	
	Booster C	1967	1436						V.T.	Elec.	30	600	140	
	Booster D	1978	1436						V.T.	Elec.	20	450	140	
Mills Interconn.	MWD Connection		1467	804								2000		PRV to Co-op East Zone or Mills Boosters
Miramar 3	Well 3	1911	1624	330		734	18	470	DWT	Elec.	100	600	421	Pumps to Pomello Resv
Miramar 5	Well 5	1934	1588	416		666	16	400	DWT	Elec.	50	250	550	Pumps to Pomello Resv
Mountain	Reservoir		1368											Booster A & C pump to Co-op West Zone
	Booster A	1960	1368						V.S.C.	Elec.	30	550	150	Booster D & E pump to Claraboya Reservoir
	Booster C	1962	1368						V.T.	Elec.	50	1000	170	Backup Generator
	Booster D	1962	1368						V.T.	Elec.	25	250	325	PRV to Main Zone
	Booster E	1966	1368						V.T.	Elec.	50	500	315	Owned by WECWC
Mountain Interconn.	MWD Connection		1347	967								3500		Floats on Claremont Heights Zone
Mountain View	Well 1	1924	1485	0		380		300	DWT	Elec.	75	500	417	Boosters pump to Upper O'Neil Zone
Padua Resv	Reservoir		1780											Backup Generator
	Booster A	2004	1860						V.T.	Elec.	50	400	325	Well 1 & 4 pump to Pomello Reservoirs
	Booster B	2004	1860						V.T.	Elec.	50	400	325	Float on Indian Hill Zone
	Booster C	2004	1860						V.T.	Elec.	50	400	325	Float on Indian Hill Zone
Pomello	Well 1	1912	1670	178		346	18	310	DWT	Elec.	30	275	284	Float on Indian Hill Zone
	Well 4	1930	1654	0		480	16	320	DWT	Elec.	25	200	290	Float on Indian Hill Zone
	Reservoir	1992	1659											Float on Indian Hill Zone
	North Forebay		1663											Float on Indian Hill Zone
	South Forebay		1657											Float on Indian Hill Zone
	Booster A		1662						V.T.	Elec.	40	650	190	Pumps to Claremont Heights Zone
	Booster B		1662						V.T.	Elec.	25	600	125	Pumps to Claremont Heights Zone

Plant Facility Index

Region: Ill
 District: Foothill
 CSA: Claremont
 System: 317 - Claremont

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)
	Booster E	1987	1662						V.T.	Elec.	50	600	215		Pumps to Camp Baldy Zone
	Booster F	1987	1662						V.T.	Elec.	40	600	215		Pumps to Camp Baldy Zone
	Booster G	2000	1662						V.T.	Elec.	100	1000	285		Pumps to Camp Baldy Zone
Pomeroy	Well 1	1921	1374	0		440	16	250	DWT	Elec.	30	350	240		Out of Service
Three Valleys	MWD Connection			1690	676							1800			
	Booster A	1991	1690						V.T.	Elec.	25	600	115		Pumps to Indian Hill Zone
	Booster B	1991	1690						V.T.	Elec.	25	600	115		Pumps to Indian Hill Zone
Upper O'Neil	Booster C	1991	1690						V.T.	Elec.	25	600	111		Pumps to Indian Hill Zone
	Reservoir	1991	2160										0.750	Elev Resv	W. Steel

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								

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	9,762	9,336	-	-
Commercial (including domestic)	818	718	-	-
Industrial	11	10	-	-
Public authorities	202	24	-	-
Irrigation	51	219	-	-
Other (specify)	31	28	-	-
Contract	3	-	-	-
Subtotal	10,878	10,335	-	-
Private fire connections	-	-	152	166
Public fire hydrants	-	-	-	-
Total	10,878	10,335	152	166

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	3,487	-
3/4 - in	685	2,033
1 - in	5,940	7,599
1 1/2 - in	141	21
2 - in	509	577
3 - in	197	38
4 - in	33	94
6 - in	22	71
8 - in	11	60
Other	-	8
Total	11,025	10,501

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	265,439	164,273	149,326	195,196	314,352	313,661	
Industrial	4,006	674	2,366	967	3,623	953	5,395	17,984
Public authorities	10,265	(523)	3,511	12,209	21,160	25,937	15,385	87,944
Irrigation	2,458	1,233	1,284	2,933	10,088	12,882	40,391	71,269
Other (specify)	3,379	3,976	21,844	18,698	10,328	10,561	14,967	83,753
Contract	3	-	-	3	-	-	-	6
Total	285,550	169,633	178,331	230,006	359,551	363,994	524,499	2,111,564

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	420,185	511,021	395,027	329,314	222,187	1,877,734	3,728,342
Industrial	-	8,828	1,405	4,858	815	15,906	33,890	41,792
Public authorities	13,618	15,790	10,359	4,812	1,602	46,181	134,125	254,213
Irrigation	37,289	44,290	29,333	11,788	7,139	129,839	201,108	67,429
Other (specify)	18,717	14,020	7,992	-	10,735	51,464	135,217	115,166
Contract	-	-	-	-	-	-	6	166
Total	489,809	593,949	444,116	350,772	242,478	2,121,124	4,232,688	4,634,645

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 _____ 43,449

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>33,562</u>
100.3	Construction Work in Progress	\$	<u>468,069</u>
241	Advances for Construction	\$	<u>4,760,346</u>
265	Contributions in Aid of Construction	\$	<u>4,260,248</u>

DECLARATION

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

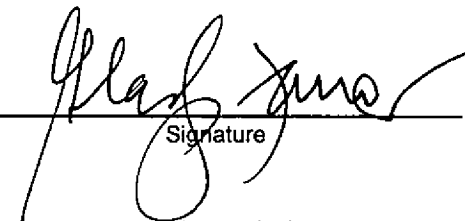
I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

on behalf of Claremont District
Name of District

of Golden State Water Company
Name of Utility

at 689 West Foothill Blvd, Suite D, Claremont, CA 91711
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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