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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos,
(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	303	Other intangible plant	335,590	-	-	-	335,590
4		Total intangible plant	335,590	-	-	-	335,590
II. LANDED CAPITAL							
5	306	Land and land rights	283,726	-	-	-	283,726
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements	7,127	-	-	-	7,127
7	312	Collecting and impounding reservoirs	-	-	-	-	-
8	313	Lake, river and other intakes	-	-	-	-	-
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	1,711,956	-	-	-	1,711,956
11	316	Supply mains	91,280	-	-	-	91,280
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	1,810,364	-	-	-	1,810,364
IV. PUMPING PLANT							
14	321	Structures and improvements	249,275	83,188	-	-	332,464
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	3,866,997	237,701	(172,380)	(16,099)	3,916,218
18	325	Other pumping plant	277,981	52,767	-	(5,874)	324,874
19		Total pumping plant	4,394,253	373,656	(172,380)	(21,973)	4,573,557
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	105,414	-	-	-	105,414
21	332	Water treatment equipment	1,551,343	924	(1,964)	-	1,550,303
		Total water treatment plant	1,656,757	924	(1,964)	-	1,655,717

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	56,567	-	-	-	56,567
2	342	Reservoirs and tanks	974,294	-	-	-	974,294
3	343	Transmission and distribution mains	3,054,388	96,677	(7,206)	-	3,143,860
4	344	Fire mains	-	-	-	-	-
5	345	Services	1,036,620	24,735	(6,910)	-	1,054,444
6	346	Meters	489,460	12,999	(15,867)	-	486,592
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	583,403	40,040	(2,120)	-	621,323
9	349	Other transmission and distribution plant	3,533	-	-	-	3,533
10		Total transmission and distribution plant	6,198,264	174,451	(32,104)	-	6,340,612
		VII. GENERAL PLANT					
11	371	Structures and improvements	44,725	-	-	-	44,725
12	372	Office furniture and equipment	51,493	782	-	-	52,275
13	373	Transportation equipment	79,807	66,787	-	82,742	229,336
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	-	-	-	-	-
16	376	Communication equipment	10,684	1,753	-	-	12,437
17	377	Power operated equipment	11,352	56,731	-	-	68,083
18	378	Tools, shop and garage equipment	24,291	-	-	-	24,291
19	379	Other general plant	1,307	-	-	-	1,307
20		Total general plant	223,659	126,052	-	82,742	432,454
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property	13,826	-	-	-	13,826
22	391	Utility plant purchased	21,008	-	-	-	21,008
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	34,834	-	-	-	34,834
25		Total utility plant in service	14,937,447	675,084	(206,448)	60,770	15,466,852

**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	15,495,952	14,937,447
3		Construction Work in Progress	209,053	345,201
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	15,705,006	15,282,648
6		Less Accumulated Depreciation		
7		Plant in Service	5,215,016	4,919,383
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	5,215,016	4,919,383
10		Less Other Reserves		
11		Deferred Income Taxes	960,128	895,434
12		Deferred Investment Tax Credit	7,263	7,767
13		Other Reserves	(1,385)	(2,655)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	966,006	900,546
15		Less Adjustments		
16		Contributions in Aid of Construction	945,204	929,182
17		Advances for Construction	739,595	785,868
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	1,684,798	1,715,050
20		Add Materials and Supplies	18,048	11,643
21		Add Working Cash (=Line 34)	97,500	97,500
22		Add General Office, Rgions, District office, CSA allocation	329,711	242,017
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	8,284,445	8,098,829



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		$5/24 \times \text{Line 25} \times (100\% - \text{Line 30})$		
32		$1/24 \times \text{Line 25} \times \text{Line 30}$		
33		$1/12 \times \text{Line 26}$		
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).

ADR
08-May-08

GOLDEN STATE WATER COMPANY
Los Osos Customer Service Area

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

CPUC WJDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)	
		2008 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	0.0	0.0	0.0
2	72800	POWER FOR PUMPING	177.3	47.0	8,334.5
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	182.9	31.5	5,131.4
5	77300	COMMON CUSTOMER ACCOUNT	28.3	2.6	69.5
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	2.9	0.0	0.0
8	78000	OPERATION LABOR	230.3	12.5	2,878.6
9	78100	ALL OTHER OPERATION EXPENSES	81.8	64.1	5,248.0
10	78700	MAINTENANCE LABOR	58.6	12.5	707.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	78.6	40.4	3,175.2
12	79200	OFFICE SUPPLIES AND EXPENSE	39.5	25.8	1,019.0
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	0.0	0.0	0.0
15	79500	PENSIONS AND BENEFITS	0.6	(168.0)	(106.8)
16	79800	BUSINESS MEALS	0.2	(149.0)	(22.6)
17	79700	REGULATORY COMMISSION	14.0	10.0	140.0
18	79800	OUTSIDE SERVICES	78.5	42.3	3,235.5
19	79900	MISCELLANEOUS	0.3	28.0	9.5
20	79910	ALLOCATED GENERAL OFFICE	290.6	2.6	768.9
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	5.3	26.0	137.8
22	81100	RENT	0.0	0.0	0.0
23	81500	A&G LABOR	41.0	12.5	512.3
24	50300	DEPRECIATION AND AMORTIZATION	442.8	0.0	0.0
25	50710	PROPERTY TAXES	64.9	40.0	2,594.0
26	50720	PAYROLL TAXES	28.4	4.0	105.6
27	50730	LOCAL TAXES	0.0	263.0	0.0
28		STATE INCOME TAX	84.8	96.0	6,222.3
29		FEDERAL INCOME TAX	301.2	106.0	31,926.7
30		TOTAL OPERATING EXPENSES	2,184.8		72,084.3
31		CPUC FEE (1.4% OF REVENUE)	42.2	90.0	3,797.2
32		TOTAL	2,227.0		75,881.5
33		AVERAGE LAG ----->			32.99

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	48.98 days
35	(2) Average Lag In Payment of Expenses, Taxes and Accruing Depreciation	32.99 days
36	(3) Excess of Collection Lag over Payment Lag	15.99 days
37	(4) Total of Expenses, Taxes and Depreciation	\$2,227.0
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$6.1
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	\$97.5

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

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	4,855,616	63,770		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	435,237	25,527		
4	(b) Charged to Account 265	30,282	-		
5	(c) Charged to Clearing Accounts	8,691	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits ^{1/}	7,127	-		
8	Total credits	481,337	25,527		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	206,448	-		
11	(b) Cost of removal	4,784	-		
12	(c) All other debits ^{1/}	11,259	-		
13	Total debits	222,491	-		
14	Balance in reserve at end of year	5,114,463	89,297		
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	(4,231)	(150)	-	-	(4,381)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(698,238)	(54,783)	-	-	(753,021)
6	316	Supply mains	(21,552)	(1,880)	-	-	(23,432)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(724,021)	(56,813)	-	-	(780,834)
II. PUMPING PLANT							
9	321	Structures and improvements	(116,909)	(5,484)	-	-	(122,393)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(907,787)	(155,840)	176,512	-	(887,115)
13	325	Other pumping plant	(68,081)	(12,120)	-	-	(80,201)
14		Total pumping plant	(1,092,776)	(173,444)	176,512	-	(1,089,708)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(37,917)	(2,309)	-	-	(40,225)
16	332	Water treatment equipment	(466,194)	(57,555)	1,964	-	(521,785)
17		Total water treatment plant	(504,111)	(59,863)	1,964	-	(562,010)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	(21,032)	(1,346)	-	-	(22,378)
19	342	Reservoirs and tanks	(393,794)	(23,481)	-	-	(417,275)
20	343	Transmission and distribution mains	(983,050)	(58,339)	7,206	1,617	(1,032,567)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(435,888)	(10,677)	6,910	3,167	(436,488)
23	346	Meters	(314,505)	(58,295)	15,867	-	(356,933)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(201,225)	(10,910)	2,120	-	(210,015)
26	349	Other transmission and distribution plant	(1,573)	(80)	-	-	(1,653)
27		Total trans. and distribution plant	(2,351,069)	(163,127)	32,104	4,784	(2,477,308)
V. GENERAL PLANT							
28	371	Structures and improvements	(30,755)	(671)	-	-	(31,426)
29	372	Office furniture and equipment	(37,079)	(10,433)	-	-	(47,512)
30	373	Transportation equipment	(41,455)	(8,691)	-	-	(50,146)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(10,272)	-	-	-	(10,272)
34	377	Power operated equipment	(11,352)	-	-	-	(11,352)
35	378	Tools, shop and garage equipment	(24,079)	(214)	-	-	(24,293)
36	379	Other general plant	(1,307)	-	-	-	(1,307)
37	390	Other tangible property	(9,859)	(447)	-	-	(10,306)
38	391	Water plant purchased	(17,480)	(508)	-	-	(17,988)
39		Total general plant	(183,639)	(20,963)	-	-	(204,602)
40		TOTAL	(4,855,816)	(474,210)	210,580	4,784	(5,114,463)

**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	2,911,326	2,937,610	(26,284)
4		601.2 Industrial sales	2,743	2,479	264
5		601.3 Sales to public authorities	67,320	69,115	(1,795)
6		Sub-total	2,981,388	3,009,203	(27,815)
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	35,017	30,921	4,097
14		603.2 Unmetered sales	-	-	-
15		Sub-total	35,017	30,921	4,097
16	604	Private fire protection service	8,012	7,643	368
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	1,523	3,781	(2,257)
22		Sub-total	9,535	11,424	(1,889)
23		Total water service revenues	3,025,940	3,051,548	(25,608)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	575	1,120	(545)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	42,714	(20,491)	63,206
29		Total other water revenues	43,289	(19,371)	62,661
30	501	Total operating revenues	3,069,230	3,032,177	37,053

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		54	211	(157)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		153	680	(527)
4	703	Miscellaneous expenses	A			1,682	4,854	(3,172)
5	704	Purchased water	A	B	C	42,273	(59,167)	101,441
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		596	-	596
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		1,280	72	1,208
9	708	Maintenance of collect and impound reservoirs	A			670	5,743	(5,073)
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			93,683	101,809	(8,126)
14	712	Maintenance of supply mains	A			13	521	(508)
15	713	Maintenance of other source of supply plant	A	B		29	29	1
16		Total source of supply expense				140,434	54,751	85,683

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		215	-	215
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		51,349	65,675	(14,326)
22	725	Miscellaneous expenses	A			14,632	14,327	306
23	726	Fuel or power purchased for pumping	A	B	C	173,757	199,341	(25,584)
		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		4,039	1,804	2,235
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		101,028	35,536	65,492
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				345,021	316,683	28,338
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		-	-	-
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			168,506	187,031	(18,525)
34	743	Miscellaneous expenses	A	B		7,804	11,115	(3,311)
35	744	Chemicals and filtering materials	A	B		260,117	253,068	7,049
		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		1,274	663	611
39	748	Maintenance of water treatment equipment	A	B		33,098	18,857	14,241
40		Total water treatment expenses				470,799	470,734	65

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		13,585	12,247	1,338
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			445	829	(384)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			7,639	8,213	(573)
46	754	Meter expenses	A			5,601	19,047	(13,446)
47	755	Customer installations expenses	A			6,123	1,058	5,065
48	756	Miscellaneous expenses	A			58,190	27,375	30,816
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		7,391	7,790	(399)
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		6,892	233	6,659
53	761	Maintenance of trans. and distribution mains	A			15,889	9,067	6,823
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			6,653	5,869	785
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			1,597	5,341	(3,744)
59	765	Maintenance of hydrants	A			1,988	1,086	902
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				131,994	98,153	33,840

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			25,482	33,520	(8,038)	
62	771	Supervision	A	B	36,186	38,948	(2,762)	
63	771	Superv., meter read., other customer acct expenses						C
64	772	Meter reading expenses	A	B	11,506	20,797	(9,292)	
65	773	Customer records and collection expenses	A		33,239	36,392	(3,153)	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		-	560	(560)	
68	775	Uncollectible accounts	A	B	3,991	4,351	(360)	
69		Total customer account expenses			110,404	134,568	(24,164)	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						C
72	782	Demonstrating and selling expenses	A		8,167	4,245	3,923	
73	783	Advertising expenses	A		360	549	(189)	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		(7,568)	(8,900)	1,332	
76		Total sales expenses			960	(4,107)	5,066	

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			355,318	370,943	(15,625)	
77	791	Administrative and general salaries	A	B	C	25,312	28,509	(3,197)
78	792	Office supplies and other expenses	A	B	C	33,176	43,675	(10,498)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			24,779	37,773	(12,993)
82	795	Employees' pensions and benefits	A	B	C	142,059	152,620	(10,561)
83	796	Franchise requirements	A	B	C	780	820	(41)
84	797	Regulatory commission expenses	A	B	C	8,926	6,533	2,393
85	798	Outside services employed	A			181,847	187,430	(5,583)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			690	597	94
		Maintenance						
89	805	Maintenance of general plant	A	B	C	5,735	1,811	3,924
90		Total administrative and general expenses				778,622	830,710	(52,088)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	1,000	2,200	(1,200)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				1,000	2,200	(1,200)
95		Total operating expenses				1,979,233	1,903,693	75,540

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	80,384	80,384			
2	State corp. franchise tax	33,439	33,439			
3	Payroll taxes	24,734	24,734			
4	Other state and local taxes	-	-			
5	Other federal taxes	-	-			
6	Federal income tax	48,649	48,649			
7	Pump Taxes	-	-			
	Total	187,206	187,206			

**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 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: Coastal
 CSA: Los Osos
 System: 146 - Los Osos

Plant	Major Facility	Year Built	Base Elev.	2010 Prod (AF)	Wells			Pumps				Tanks		Remarks	
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)
11th St Intercon	Reservoir	1964	640	0											Emergency connection with LCCSD
Alamo	Reservoir	1964	640	0											Floats on Alamo Zone
	Booster A	2006	275												Boost from tank to Bay View Booster Zone
	Booster B	2006	275												Boost from tank to Bay View Booster Zone
	Booster C	2006	275												Boost from tank to Calle Cordoni zone.
Bay View Heights	Booster D	2006	275												Boost from tank to Calle Cordoni zone.
	Reservoir	1959	250												Floats on Bay View Zone
	Well No. 1	1963	178	71	30S10E24C01	508	10								Pumps through filter to forebay
	Booster A	2006	175												Boost from forebay to Alamo Zone
Cabrillo	Booster B	2006	175												Boost from forebay to Alamo Zone
	Booster C	2006	175												Boost from forebay to Alamo Zone
	Mh Filter														
	Reservoir	1971	171												Forebay for boosters
Calle Cordoni	Reservoir	1995	385												Floats on Calle Cordoni Zone
	Well No. 1	1965	180	0	30S10E24A01	248	8	194							Well inactive due to sand and high nitrate
Highland	Well No. 3	1969	120	131	30S11E18K03	232	8	180							Well to sand trap to Los Olivos Tank.
	Booster A		125												Boosts from Los Olivos Tank to system.
	Booster B		125												Boosts from Los Olivos Tank to system.
	Reservoir	1975	114.5												Forebay for boosters
Pecho	Well No. 1	1977	69	13	30S10E13L04	390	14	200							Well to Bay View Heights Resv Zone
	Well No. 1	1980	93	176	30S10E13J01	408	14	250							Well to Bay View Heights Resv Zone
Rosina	Well No. 1	1988	23	0	30S10E13F01	195	14	150							Inactive due to nitrates
Skyline	Well No. 1	2001		380	30S11E17N10	715	12	310							Well to Bay View Heights Resv Zone
	Well No. 1	2001		380	30S11E17N10	715	12	310							Well to Bay View Heights Resv Zone

Plant Facility Index

Region: I
 District: Coastal
 CSA: Los Osos
 System: 147 - Edna Rd

Plant	Major Facility	Year Built	Base Elev.	2010 Prod (AF)	Wells			Pumps				Tanks			Remarks		
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)		Type	Material
Country Club Well	Well No. 1 Mn Filters Selenium Treatment	1958		0	31S13E19L01	193	14	160	DWT	Elec	20	150	340			Out of Service	
Country Club Resv	Reservoir 1 Reservoir 2	1955 1978	452 452														
Edna Road	Booster A Booster B Reservoir	1998							VT VT	Elec Elec	25 25	550 550	140 140	0.044 0.044	Elev Resv Elev Resv	B. Steel B. Steel	Floats on Country Club Zone Booster pumps from Edna Resv to Country Club Zone Hypalon liner
Lewis Lane	Well No. 3 Well No. 4	1992 2001		225 71	31S13E-19R03	440 520	14 12	200	DWT DWT	Elec Elec	75 75	500 500	460 430			Wells pump to filters at Country Club then to Country Club Zone Inactive	
Rolling Hills No.2	Well No. 2	1965		0	31S12E-13J01	112	12-8	101	Subm	Elec	20						

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		0 to 5'	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw			"REFER TO ATTACHED SCHEDULE"					
17	Screw or Welded Casing								
18	Cement - Asbestos								
19	Welded Steel								
20	Wood								
21	Other (specify)								
22	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)									
Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw			"REFER TO ATTACHED SCHEDULE"					
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Total								

Los Osos CSA Pipe Lengths 2010

MATERIAL	DIAMETER (Inches)							Grand Total
	2	4	5	6	8	10	14	
Asbestos Cement	0	35134	0	62787	38094	27	257	136300
Ductile Iron	0	48	0	2548	13336	0	0	15932
PVC	0	639	0	19727	21637	2065	0	44069
Steel	1150	0	1058	0	0	0	0	2208
Total	1150	35821	1058	85063	73067	2093	257	198510

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	3,048	2,977	-	-
Commercial (including domestic)	173	156	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	27	32	-	-
Other (specify)	1	-	-	-
Subtotal	3,258	3,174	-	-
Private fire connections	-	-	19	21
Public fire hydrants	-	-	-	-
Total	3,258	3,174	19	21

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	2,612	-
3/4 - in	410	2,202
1 - in	240	886
1 1/2 - in	12	11
2 - in	44	70
3 - in	9	3
4 - in	-	5
6 - in	3	14
8 - in	-	4
Other	-	-
Total	3,330	3,195

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	31,296	19,960	24,219	22,142	37,526	38,095	
Industrial	65	-	83	-	93	-	99	340
Public authorities	192	209	63	610	402	2,190	1,640	5,306
Irrigation	38	185	-	160	12	608	128	1,131
Other (specify)	-	24	55	-	-	-	-	79
Contract								
Total	31,591	20,378	24,420	22,912	38,033	40,893	50,019	228,246

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	51,760	44,509	46,172	34,450	25,763	202,654	424,044
Industrial	-	134	-	103	-	237	577	567
Public authorities	2,912	1,315	2,249	836	1,621	8,933	14,239	16,955
Irrigation	1,353	149	1,586	312	600	4,000	5,131	5,193
Other (specify)	-	-	-	-	-	-	79	215
Contract								
Total	56,025	46,107	50,007	35,701	27,984	215,824	444,070	509,243

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 _____ 13,220

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>18,048</u>
100.3	Construction Work in Progress	\$	<u>209,053</u>
241	Advances for Construction	\$	<u>739,595</u>
265	Contributions in Aid of Construction	\$	<u>945,204</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 Los Osos District
Name of District

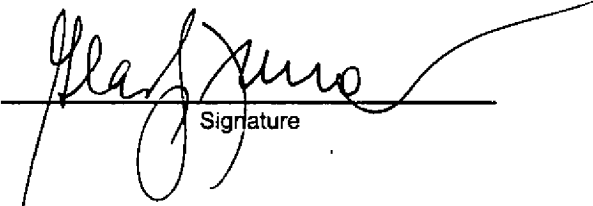
of Golden State Water Company
Name of Utility

at 1140 Los Olivos, Los Osos, CA 93402
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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