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2011  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization	-	-	-	-	-
2	302	Franchises and consents (Schedule A-1b)	-	-	-	-	-
3	303	Other intangible plant	335,590	-	-	-	335,590
4		Total intangible plant	<b>335,590</b>	-	-	-	<b>335,590</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and land rights	283,726	-	-	-	283,726
<b>III. SOURCE OF SUPPLY PLANT</b>							
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	25,847	-	-	1,737,803
11	316	Supply mains	91,280	-	-	-	91,280
12	317	Other source of supply plant	-	-	-	-	-
13		Total source of supply plant	<b>1,810,364</b>	<b>25,847</b>	-	-	<b>1,836,210</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and improvements	332,464	6,471	-	-	338,934
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	3,916,218	91,630	(56,911)	-	3,950,937
18	325	Other pumping plant	324,874	-	-	-	324,874
19		Total pumping plant	<b>4,573,557</b>	<b>98,100</b>	<b>(56,911)</b>	-	<b>4,614,746</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and improvements	105,414	-	-	-	105,414
21	332	Water treatment equipment	1,550,303	-	(1,318)	-	1,548,985
		Total water treatment plant	<b>1,655,717</b>	-	<b>(1,318)</b>	-	<b>1,654,399</b>

**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)
<b>VI. TRANSMISSION AND DIST. PLANT</b>							
1	341	Structures and improvements	56,567	-	-	-	56,567
2	342	Reservoirs and tanks	974,294	-	-	-	974,294
3	343	Transmission and distribution mains	3,143,860	7,991	(206)	0	3,151,644
4	344	Fire mains	-	-	-	-	-
5	345	Services	1,054,444	13,162	(1,390)	-	1,066,216
6	346	Meters	486,592	12,409	(6,476)	-	492,525
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	621,323	-	(1,610)	-	619,713
9	349	Other transmission and distribution plant	3,533	-	-	-	3,533
10		Total transmission and distribution plant	<b>6,340,812</b>	<b>33,562</b>	<b>(9,682)</b>	<b>0</b>	<b>6,364,492</b>
<b>VII. GENERAL PLANT</b>							
11	371	Structures and improvements	44,725	-	-	-	44,725
12	372	Office furniture and equipment	52,275	1,689	-	-	53,964
13	373	Transportation equipment	229,336	70,211	-	(31,567)	267,980
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	-	-	-	-	-
16	376	Communication equipment	12,437	-	-	-	12,437
17	377	Power operated equipment	68,083	-	-	-	68,083
18	378	Tools, shop and garage equipment	24,291	8,676	-	-	32,967
19	379	Other general plant	1,307	-	-	-	1,307
20		Total general plant	<b>432,454</b>	<b>80,576</b>	<b>-</b>	<b>(31,567)</b>	<b>481,463</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
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	<b>34,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,834</b>
25		Total utility plant in service	<b>15,466,852</b>	<b>238,085</b>	<b>(67,911)</b>	<b>(31,567)</b>	<b>15,605,460</b>

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2011 (c)	Balance 01/01/2011 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	15,634,560	15,495,952
3		Construction Work in Progress	612,635	209,053
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>16,247,195</b>	<b>15,705,006</b>
6		Less Accumulated Depreciation		
7		Plant in Service	5,690,976	5,215,016
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>5,690,976</b>	<b>5,215,016</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,197,056	960,128
12		Deferred Investment Tax Credit	6,759	7,263
13		Other Reserves	(185)	(1,385)
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>1,203,630</b>	<b>966,006</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	916,604	945,204
17		Advances for Construction	696,937	739,595
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>1,613,541</b>	<b>1,684,798</b>
20		<b>Add Materials and Supplies</b>	<b>19,133</b>	<b>18,048</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>13,500</b>	<b>97,500</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>338,345</b>	<b>329,711</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>8,110,026</b>	<b>8,284,445</b>

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
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		<b>Total Revenues (=Line 27 + Line 28)</b>		
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		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>"See attached schedule"</b>	

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

GOLDEN STATE WATER COMPANY  
Los Osos Customer Service Area

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

	(a) CPUC WJDF ACCOUNT	DESCRIPTION	(b)	(c)	(d)
			2011 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	72600	POWER FOR PUMPING	190.6	55.7	10,612.0
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	277.8	36.9	10,238.0
5	77300	COMMON CUSTOMER ACCOUNT	27.1	19.3	522.2
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	2.9	0.0	0.0
8	78000	OPERATION LABOR	299.2	12.5	3,740.1
9	78100	ALL OTHER OPERATION EXPENSES	175.5	47.3	8,308.5
10	78700	MAINTENANCE LABOR	48.5	12.5	606.3
11	78800	ALL OTHER MAINTENANCE EXPENSES	184.8	75.7	13,997.1
12	79200	OFFICE SUPPLIES AND EXPENSE	58.8	28.8	1,572.0
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	24.8	(152.2)	(3,781.7)
15	79500	PENSIONS AND BENEFITS	151.9	30.4	4,619.1
16	79600	BUSINESS MEALS	0.7	(149.0)	(108.8)
17	79700	REGULATORY COMMISSION	14.5	60.1	870.9
18	79800	OUTSIDE SERVICES	113.1	44.4	5,019.8
19	79900	MISCELLANEOUS	0.5	28.0	14.4
20	79910	ALLOCATED GENERAL OFFICE	216.1	13.7	2,981.1
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	4.8	26.0	124.4
22	81100	RENT	2.4	0.0	0.0
23	81500	A&G LABOR	42.0	12.5	525.1
24	50300	DEPRECIATION AND AMORTIZATION	516.6	0.0	0.0
25	50710	PROPERTY TAXES	87.4	40.0	3,496.2
26	50720	PAYROLL TAXES	31.4	4.0	125.8
27	50730	LOCAL TAXES	0.0	283.0	0.0
28		STATE INCOME TAX	71.4	96.0	6,853.1
29		FEDERAL INCOME TAX	256.3	106.0	27,167.4
30		TOTAL OPERATING EXPENSES	2,798.9		97,482.9
31		CPUC FEE ( 1.4% OF REVENUE)	51.8	90.0	4,663.5
32		TOTAL	2,850.8		102,146.4
33		AVERAGE LAG →			34.83

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	36.56 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	34.83 days
36	(3) Excess of Collection Lag over Payment Lag	1.73 days
37	(4) Total of Expenses, Taxes and Depreciation	\$2,850.8
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$7.8
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>\$13.5</u>

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

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	5,114,463	89,297		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	461,515	22,667		
4	(b) Charged to Account 265	32,188	-		
5	(c) Charged to Clearing Accounts	31,236	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	Total credits	524,938	22,667	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	67,911	-		
11	(b) Cost of removal	3,306	-		
12	(c) All other debits <sup>1/</sup>	427	-		
13	Total debits	71,644	-	-	-
14	Balance in reserve at end of year	5,567,757	111,964	-	-
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	<sup>1/</sup> 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)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	(4,381)	(151)	-	-	(4,532)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(753,021)	(52,899)	-	-	(805,920)
6	316	Supply mains	(23,432)	(1,853)	-	-	(25,285)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(780,834)	(54,904)	-	-	(835,738)
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(122,393)	(7,081)	-	-	(129,474)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(887,115)	(158,215)	56,911	3,308	(985,113)
13	325	Other pumping plant	(80,201)	(13,645)	-	-	(93,845)
14		Total pumping plant	(1,089,708)	(178,941)	56,911	3,306	(1,208,433)
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(40,225)	(2,382)	-	-	(42,608)
16	332	Water treatment equipment	(521,785)	(73,484)	1,318	-	(593,951)
17		Total water treatment plant	(562,010)	(75,867)	1,318	-	(636,559)
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	(22,378)	(1,307)	-	-	(23,685)
19	342	Reservoirs and tanks	(417,275)	(22,896)	-	-	(440,170)
20	343	Transmission and distribution mains	(1,032,567)	(59,419)	206	-	(1,091,779)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(436,488)	(34,902)	1,390	-	(470,000)
23	346	Meters	(356,933)	(47,783)	6,478	-	(398,240)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(210,015)	(11,370)	1,610	-	(219,775)
26	349	Other transmission and distribution plant	(1,653)	(77)	-	-	(1,731)
27		Total trans. and distribution plant	(2,477,308)	(177,755)	9,682	-	(2,645,381)
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(31,426)	(648)	-	-	(32,075)
29	372	Office furniture and equipment	(47,512)	(4,763)	-	-	(52,274)
30	373	Transportation equipment	(50,146)	(31,236)	427	-	(80,955)
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	(24,293)	-	-	-	(24,293)
36	379	Other general plant	(1,307)	-	-	-	(1,307)
37	390	Other tangible property	(10,306)	(413)	-	-	(10,719)
38	391	Water plant purchased	(17,988)	(412)	-	-	(18,400)
39		Total general plant	(204,602)	(37,472)	427	-	(241,647)
40		TOTAL	(5,114,463)	(524,938)	68,338	3,306	(5,567,757)



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	3,559,889	2,954,016	605,873
4		601.2 Industrial sales	3,220	2,743	477
5		601.3 Sales to public authorities	78,673	67,320	11,353
6		Sub-total	<b>3,641,782</b>	<b>3,024,079</b>	<b>617,703</b>
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	60,794	35,017	25,776
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>60,794</b>	<b>35,017</b>	<b>25,776</b>
16	604	Private fire protection service	8,100	8,012	88
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	901	1,523	(622)
22		Sub-total	<b>9,001</b>	<b>9,535</b>	<b>(534)</b>
23		Total water service revenues	<b>3,711,576</b>	<b>3,068,631</b>	<b>642,946</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	700	575	125
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	12	24	(12)
29		Total other water revenues	<b>712</b>	<b>599</b>	<b>113</b>
30	501	Total operating revenues	<b>3,712,288</b>	<b>3,069,230</b>	<b>643,059</b>

**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			
		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
		<b>Operation</b>						
1	701	Operation supervision and engineering	A	B		1,245	54	1,192
2	701	Operation supervision, labor and expenses			C		-	-
3	702	Operation labor and expenses	A	B		109	153	(44)
4	703	Miscellaneous expenses	A			545	1,682	(1,138)
5	704	Purchased water	A	B	C	78,210	42,273	35,937
		<b>Maintenance</b>						
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		479	1,280	(801)
9	708	Maintenance of collect and impound reservoirs	A			3,837	670	3,167
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			46,778	93,683	(46,905)
14	712	Maintenance of supply mains	A			52	13	39
15	713	Maintenance of other source of supply plant	A	B		103	29	74
16		<b>Total source of supply expense</b>				<b>131,357</b>	<b>140,434</b>	<b>(9,076)</b>

**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			
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		275	215	59
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	<b>Pumping labor and expenses</b>	A	B		60,541	51,349	9,192
22	725	Miscellaneous expenses	A			18,989	14,632	4,356
23	726	Fuel or power purchased for pumping	A	B	C	145,505	173,757	(28,252)
<b>Maintenance</b>								
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		6,024	4,039	1,985
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		45,900	101,028	(55,128)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>277,233</b>	<b>345,021</b>	<b>(67,787)</b>
<b>III. WATER TREATMENT EXPENSES</b>								
<b>Operation</b>								
31	741	Operation supervision and engineering	A	B		166	-	166
32	741	Operation supervision, labor and expenses			C		-	-
33	742	Operation labor and expenses	A			171,534	168,506	3,028
34	743	Miscellaneous expenses	A	B		7,835	7,804	31
35	744	Chemicals and filtering materials	A	B		235,941	260,117	(24,176)
<b>Maintenance</b>								
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		1,760	1,274	486
39	748	Maintenance of water treatment equipment	A	B		27,938	33,098	(5,160)
40		<b>Total water treatment expenses</b>				<b>445,174</b>	<b>470,799</b>	<b>(25,625)</b>

**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			
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	10,814	13,585	(2,771)	
42	751	Operation supervision, labor and expenses				-	-	
43	752	Storage facilities expenses	A		579	445	134	
44	752	Operation labor and expenses		B		-	-	
45	753	Transmission and distribution lines expenses	A		7,549	7,639	(90)	
46	754	Meter expenses	A		2,812	5,601	(2,789)	
47	755	Customer installations expenses	A		462	6,123	(5,660)	
48	756	Miscellaneous expenses	A		64,124	58,190	5,934	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	6,076	7,391	(1,315)	
50	758	Maintenance of structures and plant				-	-	
51	759	Maintenance of structures and improvements	A	B	-	-	-	
52	760	Maintenance of reservoirs and tanks	A	B	2,007	6,892	(4,885)	
53	761	Maintenance of trans. and distribution mains	A		22,911	15,889	7,022	
54	761	Maintenance of mains		B		-	-	
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		6,920	6,653	267	
57	763	Maintenance of other trans. and distribution plant		B		-	-	
58	764	Maintenance of meters	A		3,402	1,597	1,805	
59	765	Maintenance of hydrants	A		11,853	1,988	9,865	
60	766	Maintenance of miscellaneous plant	A		-	-	-	
61		<b>Total transmission and distribution expenses</b>			<b>139,510</b>	<b>131,994</b>	<b>7,516</b>	

**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			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				26,598	25,482	1,116
62	771	Supervision	A	B		30,380	36,186	(5,807)
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		10,927	11,506	(579)
65	773	Customer records and collection expenses	A			40,071	33,239	6,832
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			75	-	75
68	775	Uncollectible accounts	A	B	C	4,513	3,991	522
69		<b>Total customer account expenses</b>				<b>112,563</b>	<b>110,404</b>	<b>2,158</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C		-	-
72	782	Demonstrating and selling expenses	A			5,239	8,167	(2,928)
73	783	Advertising expenses	A			-	360	(360)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	(7,568)	7,568
76		<b>Total sales expenses</b>				<b>5,239</b>	<b>960</b>	<b>4,280</b>

**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			
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				396,037	355,318	40,718
77	791	Administrative and general salaries	A	B	C	22,160	25,312	(3,152)
78	792	Office supplies and other expenses	A	B	C	43,428	33,176	10,252
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			19,558	24,779	(5,221)
82	795	Employees' pensions and benefits	A	B	C	170,778	142,059	28,719
83	796	Franchise requirements	A	B	C	323	780	(457)
84	797	Regulatory commission expenses	A	B	C	14,489	8,926	5,563
85	798	Outside services employed	A			210,686	181,847	28,839
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			778	690	88
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	9,265	5,735	3,530
90		<b>Total administrative and general expenses</b>				<b>887,502</b>	<b>778,622</b>	<b>108,880</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	1,000	1,000	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>1,000</b>	<b>1,000</b>	<b>-</b>
95		<b>Total operating expenses</b>				<b>1,999,579</b>	<b>1,979,233</b>	<b>20,346</b>

**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	81,670	81,670			
2	State corp. franchise tax	92,711	92,711			
3	Payroll taxes	27,152	27,152			
4	Other state and local taxes	-	-			
5	Other federal taxes	-				
6	Federal income tax	73,614	73,614			
7	Pump Taxes	-	-			
8						
	Total	275,147	275,147	-	-	-

SCHEDULE D-1									
Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted ____ (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	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) <sup>2</sup>	Annual Quantities Pumped ____ (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased					(Unit chosen) <sup>2</sup>	"REFER TO COMPANY SCHEDULE D-1"		
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> 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.

<sup>3</sup> 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.	2011 Prod (AF)	Wells			Pumps				Tanks		Remarks	
					Well No.	Depth (ft.)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)		Volume (MG)
11th St Intercon	Connection		120	0											Emergency connection with LOCSD
Alamo	Reservoir	1964	640												Floats on Alamo Zone
Bay View Heights	Booster A	2006	275							Subm	Elec	7.5	82	245	Boost from tank to Bay View Booster Zone
	Booster B	2006	275							Subm	Elec	7.5	82	245	Boost from tank to Bay View Booster Zone
	Booster C	2006	275							Subm	Elec	30	500	170	Boost from tank to Calle Cordonz zone.
	Booster D	2006	275							Subm	Elec	30	500	170	Boost from tank to Calle Cordonz zone.
	Reservoir	1959	250												Floats on Bay View Zone
Cabrillo	Well No. 1	1963	179	76	30S10E24C01M	508	10			Subm	Elec	25	220	280	Pumps through filter to forebay
	Booster A	2006	175							Subm	Elec	60	250	555	Boost from forebay to Alamo Zone
	Booster B	2006	175							Subm	Elec	60	250	555	Boost from forebay to Alamo Zone
	Booster C	2006	175							Subm	Elec	100	500	555	Boost from forebay to Alamo Zone
	Mn Filter	1971	171												Forebay for boosters
Calle Cordonz	Reservoir	1995	385												Floats on Calle Cordonz Zone
	Well No. 1	1965	180		30S10E24A01M?	248	8	194		Subm	Elec	15	was 100	350	Well inactive due to sand and high nitrate
Highland	First Well No. 1				30S10E24A01M?										Out of service
Los Olivos	Well No. 3	1969	120	137	30S11E18K03M	232	8			VT	Elec	30	150	210	Well to sand trap to Los Olivos Tank.
	Booster A		125							VT	Gas	70	300		Boosts from Los Olivos Tank to system.
	Booster B		125							VT	Elec	30	400	180	Boosts from Los Olivos Tank to system.
	Reservoir	1975	115												Forebay for boosters
Pecho	Well No. 1	1977	69	16	30S10E13L04M	390	14	200		Subm	Elec	75	450	365	Well to Bay View Heights Resv Zone
Rosina	Well No. 1	1980	93	168	30S10E13J01M	408	14	250		Subm	Elec	60	400	420	Well to Bay View Heights Resv Zone
Skyline	Well No. 1	1988	23	0	30S10E13F01M	195	14	150		DWT	Elec	25	was 180	345	Inactive due to nitrates
South Bay	Well No. 1	2001	143	340	30S11E17N10M	715	12	310		Subm	Elec	40	270	360	Well to Bay View Heights Resv Zone

Facility Index

Region: 1  
 District: Coastal  
 CSA: Los Osos  
 System: 147 - Edna Rd

Plant	Major Facility	Year Built	Base Elev.	2011 Prod (AF)	Wells			Pumps				Tanks			Remarks	
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)		Type
Country Club Well	Well No. 1	1958	263	0	31S13E19L01M	193	14	160	DWT	Elec	20	150	340			Out of Service
	Mn Filters Selenium Treatment															
Country Club Resv	Reservoir 1	1955	452													
	Reservoir 2	1978	452													
Edna Road	Booster A		341						VT	Elec	25	550	140	0.044 Elev Resv	B. Steel	Floats on Country Club Zone
	Booster B Reservoir	1998	341						VT	Elec	25	550	140	0.044 Elev Resv	B. Steel	Booster pumps from Edna Resv to Country Club Zone Hypalon liner
Lewis Lane	Well No. 2				31S13E19R02											Out of Service
	Well No. 3	1982	252	25	31S13E19R03	440	14	200	DWT	Elec	75	500	490			Wells pump to filters at Country Club
	Well No. 4	2001	252	46	Unk	520	12		DWT	Elec	75	400	514			then to Country Club Zone
Rolling Hills No.2	Well No. 2	1965	185		31S12E-13J01	112	12-8	101	Subm	Elec	20					Inactive

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities</b>									
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								

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)</b>									
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>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping</b>									
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>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)</b>									
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 2011

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
<b>Total</b>	<b>1150</b>	<b>35821</b>	<b>1058</b>	<b>85063</b>	<b>73067</b>	<b>2093</b>	<b>257</b>	<b>198510</b>

**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	2,977	3,044	-	-
Commercial (including domestic)	156	155	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	32	40	-	-
Other (specify)	-	-	-	-
Subtotal	3,174	3,248	-	-
Private fire connections	-	-	21	22
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>3,174</b>	<b>3,248</b>	<b>21</b>	<b>22</b>

**SCHEDULE D-5  
Number of Meters and Services on  
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	2,768	
3/4 - in	444	2,193
1 - in	234	954
1 1/2 - in	10	16
2 - in	35	69
3 - in	5	3
4 - in	-	5
6 - in	1	15
8 - in	-	4
Other	1	11
<b>Total</b>	<b>3,498</b>	<b>3,270</b>

**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                | 0 |
| 2. Used, before repair                      | 5 |
| 3. Used, after repair                       | 2 |
| 4. Found fast, requiring billing adjustment | 0 |

B. Number of Meters in Service Since Last Test

- |   |   |
|---|---|
| 1. Ten years or less                    | 0 |
| 2. More than 10, but less than 15 years | 3 |
| 3. More than 15 years                   | 0 |

0

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	27,373	22,143	26,335	21,839	32,824	37,207	42,624
Industrial	80	-	84	-	75	-	101	340
Public authorities	126	327	157	528	400	1,939	1,242	4,719
Irrigation	127	344	156	134	177	966	239	2,143
Other (specify)	-	-	-	-	-	2	9	11
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27,706</b>	<b>22,814</b>	<b>26,732</b>	<b>22,501</b>	<b>33,476</b>	<b>40,114</b>	<b>44,215</b>	<b>217,558</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	44,717	41,833	42,193	36,694	46,438	211,875	422,220
Industrial	-	92	-	96	-	188	528	577
Public authorities	2,467	1,345	2,500	647	1,245	8,204	12,923	14,239
Irrigation	1,529	258	2,015	313	804	4,919	7,062	5,131
Other (specify)	-	-	-	-	-	-	11	79
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>48,713</b>	<b>43,528</b>	<b>46,708</b>	<b>37,750</b>	<b>48,487</b>	<b>225,186</b>	<b>442,744</b>	<b>444,070</b>

<sup>1</sup> 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 \_\_\_\_\_ 13,530

## 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>19,133</u>
100.3	Construction Work in Progress	\$	<u>612,635</u>
241	Advances for Construction	\$	<u>696,937</u>
265	Contributions in Aid of Construction	\$	<u>916,604</u>

**DECLARATION**

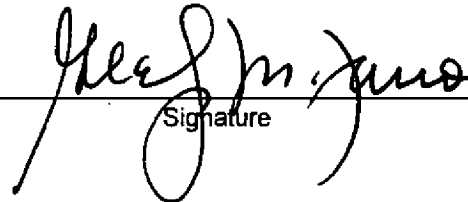
**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)  
of 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, 2011, through December 31, 2011.

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

909 394-3600  
Telephone Number



Signature

April 30, 2012  
Date



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