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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Orange County Location: Los Alamitos,
(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	1,585	-	-	-	1,585
2	302	Franchises and consents (Schedule A-1b)	17,734	-	-	-	17,734
3	303	Other intangible plant	3,072,221	115,568	(5,066)	-	3,182,723
4		Total intangible plant	3,091,539	115,568	(5,066)	-	3,202,041
II. LANDED CAPITAL							
5	306	Land and land rights	1,190,655	3,615	-	(9)	1,194,260
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements	111,488	-	-	-	111,488
7	312	Collecting and impounding reservoirs	-	-	-	-	-
8	313	Lake, river and other intakes	-	-	-	-	-
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	4,198,359	468,753	(985,736)	(148,828)	3,532,547
11	316	Supply mains	2,297,074	35,041	(13,498)	-	2,318,618
12	317	Other source of supply plant	5,732	-	-	-	5,732
13		Total source of supply plant	6,612,653	503,794	(999,234)	(148,828)	5,968,385
IV. PUMPING PLANT							
14	321	Structures and improvements	2,536,577	209,663	(15,739)	(20,307)	2,710,194
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	7,930,803	605,378	(299,522)	190,884	8,427,544
18	325	Other pumping plant	285,971	-	(7,110)	(9)	278,852
19		Total pumping plant	10,753,351	815,042	(322,371)	170,568	11,416,590
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	1,371,966	552,986	(1,343)	-	1,923,610
21	332	Water treatment equipment	2,581,495	843,817	(95,321)	-	3,329,991
		Total water treatment plant	3,953,461	1,396,804	(96,664)	-	5,253,601

**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	8,834	-	-	-	8,834
2	342	Reservoirs and tanks	3,495,395	15,991	(39,641)	-	3,471,745
3	343	Transmission and distribution mains	41,177,715	4,691,761	(22,415)	(96)	45,846,965
4	344	Fire mains	-	65,240	-	-	65,240
5	345	Services	16,414,831	686,063	(27,554)	599	17,073,939
6	346	Meters	9,872,636	988,236	(169,645)	200	10,691,426
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	7,875,859	276,045	(31,323)	462	8,121,043
9	349	Other transmission and distribution plant	403,370	-	-	-	403,370
10		Total transmission and distribution plant	79,248,640	6,723,336	(290,579)	1,165	85,682,563
VII. GENERAL PLANT							
11	371	Structures and improvements	551,707	25,540	-	-	577,247
12	372	Office furniture and equipment	498,404	18,842	(9,956)	21,737	529,027
13	373	Transportation equipment	846,328	122,080	(85,113)	(20,665)	862,631
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	2,770	-	-	(1,072)	1,698
16	376	Communication equipment	62,956	-	-	-	62,956
17	377	Power operated equipment	621,334	52,322	-	(7,461)	666,195
18	378	Tools, shop and garage equipment	220,227	7,260	-	7,461	234,949
19	379	Other general plant	56	-	-	-	56
20		Total general plant	2,803,782	226,045	(95,068)	(0)	2,934,759
VIII. UNDISTRIBUTED ITEMS							
21	390	Other tangible property	14,050	-	-	-	14,050
22	391	Utility plant purchased	1,863,599	-	-	-	1,863,599
23	392	Utility plant sold	-	-	-	-	-
24		Total undistributed items	1,877,649	-	-	-	1,877,649
25		Total utility plant in service	109,531,731	9,784,203	(1,808,981)	22,896	117,529,848

**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	117,529,848	109,531,731
3		Construction Work in Progress	3,901,109	3,862,682
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	121,430,957	113,394,413
6		Less Accumulated Depreciation		
7		Plant in Service	38,990,612	36,441,676
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	38,990,612	36,441,676
10		Less Other Reserves		
11		Deferred Income Taxes	11,239,921	10,026,840
12		Deferred Investment Tax Credit	309,106	318,622
13		Other Reserves	89,132	93,574
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	11,638,158	10,439,036
15		Less Adjustments		
16		Contributions in Aid of Construction	6,345,178	6,283,971
17		Advances for Construction	7,703,128	7,725,186
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	14,048,306	14,009,157
20		Add Materials and Supplies	188,927	179,562
21		Add Working Cash (=Line 34)	367,510	(209,700)
		Add General Office, Rgions, District office, CSA allocation	6,444,986	5,517,220
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	63,755,304	57,991,626

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).

GOLDEN STATE WATER COMPANY
Region III Customer Service Areas

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

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
			2010 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	20,300.7	55.0		1,115,537.7
2	72600	POWER FOR PUMPING	4,808.9	43.1		207,262.5
3	73500	PUMP TAXES	8,753.8	1.7		11,481.1
4	74400	CHEMICALS	1,465.5	38.8		56,569.0
5	77300	COMMON CUSTOMER ACCOUNT	1,123.8	19.4		21,802.3
8	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		53,446.0
9	78100	ALL OTHER OPERATI DN EXPENSES	3,438.8	63.6		218,695.0
10	78700	MAINTENANCE LABOR	1,874.1	12.5		20,928.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	8,126.2	62.6		383,500.1
12	79200	OFFICE SUPPLIES AND EXPENSE	839.5	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	79500	BUSINESS MEALS	7.4	20.5		151.4
17	79700	REGULATORY COMMISSION	321.0	60.1		19,295.0
18	79900	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	13.6		119,313.9
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	57.4	14.7		844.1
22	81100	RENT	192.8	(18.8)		(3,235.6)
23	61500	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	263.0		298,748.7
28		STATE INCOME TAX	2,246.2	96.0		215,838.6
29		FEDERAL INCOME TAX	9,278.1	108.0		983,268.7
30		TOTAL OPERATING EXPENSES	93,325.5			3,864,458.9
31		CPUC FEE (1.4% OF REVENUE)	1,662.3	90.0		149,604.2
32		TOTAL	94,987.8			4,014,061.0
33		AVERAGE LAG ----->				41.41

AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION
IN ADVANCE OF COLLECTING REVENUES
(\$ in Thousands)

34	(1) Average Lag in Collection of Revenues	44.62 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	41.41 days
36	(3) Excess of Collection Lag over Payment Lag	3.21 days
37	(4) Total of Expenses, Taxes and Depreciation	\$94,987.8
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$260.2
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	\$836.2

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

DISTRICT ALLOCATION

Orange County	Claremont	San Dimas	San Gabriel Valley	Barstow	Calipatria	Morongo	Wrightwood	Total Region III
367,510	121,667	143,659	85,546	74,756	9,365	20,905	12,794	836,202

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	35,180,602	1,261,074		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	3,548,225	290,897		
4	(b) Charged to Account 265	202,089	-		
5	(c) Charged to Clearing Accounts	306,794	-		
6	(d) Salvage recovered	22,307	-		
7	(e) All other credits ^{1/}	21,930	-		
8	Total credits	4,101,344	290,897		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,803,916	5,066		
11	(b) Cost of removal	34,323	-		
12	(c) All other debits ^{1/}	-	-		
13	Total debits	1,838,239	5,066		
14	Balance in reserve at end of year	37,443,708	1,546,905		
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	(15,108)	(2,598)	-	-	(17,705)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(1,111,778)	(139,528)	984,736	-	(266,570)
6	316	Supply mains	(643,971)	(44,334)	13,498	-	(674,807)
7	317	Other source of supply plant	-	(376)	-	-	(376)
8		Total source of supply plant	(1,770,857)	(186,835)	998,234	-	(959,458)
		II. PUMPING PLANT					
9	321	Structures and improvements	(420,127)	(64,407)	15,739	3,664	(465,132)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,431,761)	(323,058)	278,592	-	(2,476,227)
13	325	Other pumping plant	(96,548)	(12,460)	7,110	-	(101,898)
14		Total pumping plant	(2,948,436)	(399,926)	301,441	3,664	(3,043,257)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(381,502)	(32,736)	1,343	-	(412,895)
16	332	Water treatment equipment	(687,278)	(96,225)	95,321	-	(688,182)
17		Total water treatment plant	(1,068,780)	(128,961)	96,664	-	(1,101,077)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	(3,256)	(76)	-	-	(3,332)
19	342	Reservoirs and tanks	(1,368,640)	(83,540)	39,641	-	(1,412,539)
20	343	Transmission and distribution mains	(12,159,166)	(835,908)	25,253	9,652	(12,960,169)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(6,298,316)	(576,161)	25,178	16,084	(6,833,215)
23	346	Meters	(4,182,851)	(1,069,206)	169,645	(16,683)	(5,099,095)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(2,682,466)	(158,305)	30,861	4,500	(2,805,410)
26	349	Other transmission and distribution plant	(304,091)	(7,745)	-	-	(311,836)
27		Total trans. and distribution plant	(26,998,787)	(2,730,940)	290,579	13,553	(29,425,596)
		V. GENERAL PLANT					
28	371	Structures and improvements	(190,834)	(12,744)	-	-	(203,578)
29	372	Office furniture and equipment	(267,655)	(156,549)	9,956	-	(414,248)
30	373	Transportation equipment	(334,117)	(306,794)	85,113	(5,200)	(560,998)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,698)	(522)	-	-	(2,220)
33	376	Communication equipment	(62,957)	-	-	-	(62,957)
34	377	Power operated equipment	(251,377)	(59,089)	-	-	(310,466)
35	378	Tools, shop and garage equipment	(131,127)	(25,458)	-	-	(156,585)
36	379	Other general plant	(56)	-	-	-	(56)
37	390	Other tangible property	(11,355)	(277)	-	-	(11,631)
38	391	Water plant purchased	(1,142,566)	(49,013)	-	-	(1,191,579)
39		Total general plant	(2,393,741)	(610,446)	95,068	(5,200)	(2,914,319)
40		TOTAL	(35,180,602)	(4,057,107)	1,781,986	12,016	(37,443,708)

**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	59,413,797	43,872,266	15,541,531
4		601.2 Industrial sales	96,003	103,993	(7,990)
5		601.3 Sales to public authorities	2,249,383	2,254,471	(5,088)
6		Sub-total	61,759,184	46,230,731	15,528,453
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	1,665,317	1,729,102	(63,785)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	1,665,317	1,729,102	(63,785)
16	604	Private fire protection service	294,384	304,149	(9,765)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	81,608	81,240	368
19	607	Sales to governmental agencies by contracts	2,484	-	2,484
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	42,572	50,941	(8,369)
22		Sub-total	421,048	436,330	(15,282)
23		Total water service revenues	63,845,548	48,396,162	15,449,386
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	40,315	36,465	3,850
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	6,182	(301,977)	308,160
29		Total other water revenues	46,497	(265,512)	312,010
30	501	Total operating revenues	63,892,045	48,130,650	15,761,396

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		8,165	8,866	(701)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		35	1,178	(1,143)
4	703	Miscellaneous expenses	A			521	342	179
5	704	Purchased water	A	B	C	13,461,813	9,876,382	3,585,431
Maintenance								
6	706	Maintenance supervision and engineering	A	B		7,574	8,451	(877)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		516	1,590	(1,073)
9	708	Maintenance of collect and impound reservoirs	A			181,937	1,149	180,789
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	171	(171)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			110,957	140,718	(29,761)
14	712	Maintenance of supply mains	A			1,642	3,108	(1,466)
15	713	Maintenance of other source of supply plant	A	B		-	533	(533)
16		Total source of supply expense				13,773,161	10,042,486	3,730,675

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		15,149	17,030	(1,881)
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		314,482	319,041	(4,559)
22	725	Miscellaneous expenses	A			100,102	74,389	25,713
23	726	Fuel or power purchased for pumping	A	B	C	1,206,595	1,302,541	(95,946)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		7,574	8,379	(805)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		20,500	106,515	(86,016)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		295,392	266,500	28,891
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				1,959,793	2,094,396	(134,603)
		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			258,821	218,010	40,811
34	743	Miscellaneous expenses	A	B		50,448	98,892	(48,443)
35	744	Chemicals and filtering materials	A	B		103,293	135,342	(32,050)
		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		19,669	16,692	2,978
39	748	Maintenance of water treatment equipment	A	B		94,085	69,610	24,475
40		Total water treatment expenses				526,316	538,545	(12,230)

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		29,138	16,167	12,970
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			50	-	50
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			131,152	149,504	(18,352)
46	754	Meter expenses	A			90,527	106,514	(15,986)
47	755	Customer installations expenses	A			132,995	121,516	11,479
48	756	Miscellaneous expenses	A			304,955	382,619	(77,664)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		22,070	16,167	5,904
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		2,200	99,174	(96,974)
53	761	Maintenance of trans. and distribution mains	A			363,727	259,993	103,735
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			535,620	427,904	107,716
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			122,631	96,793	25,838
59	765	Maintenance of hydrants	A			159,245	241,706	(82,461)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				1,894,310	1,918,056	(23,746)

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				503,130	563,135	(60,005)
62	771	Supervision	A	B		-	890	(890)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		206,203	182,934	23,269
65	773	Customer records and collection expenses	A			123,381	153,580	(30,199)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			88,083	71,148	16,935
68	775	Uncollectible accounts	A	B	C	133,846	124,364	9,482
69		Total customer account expenses				1,054,643	1,096,051	(41,409)
VI. SALES EXPENSES								
Operation								
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			-
72	782	Demonstrating and selling expenses	A			1,830	160	1,670
73	783	Advertising expenses	A			2,245	866	1,379
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			(3,232)	315	(3,547)
76		Total sales expenses				844	1,341	(497)

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				6,930,345	6,253,463	676,882
77	791	Administrative and general salaries	A	B	C	186,709	194,643	(7,934)
78	792	Office supplies and other expenses	A	B	C	149,852	154,945	(5,093)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			169,088	234,379	(65,291)
82	795	Employees' pensions and benefits	A	B	C	894,175	954,977	(60,801)
83	796	Franchise requirements	A	B	C	2,109	2,623	(515)
84	797	Regulatory commission expenses	A	B	C	332,809	-	332,809
85	798	Outside services employed	A			41,532	8,534	32,998
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			6,823	8,806	(1,983)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	13,417	1,881	11,536
90		Total administrative and general expenses				8,726,859	7,814,251	912,607
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	46,094	53,367	(7,273)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				46,094	53,367	(7,273)
95		Total operating expenses				27,982,018	23,558,495	4,423,524

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	490,044	490,044			
2	State corp. franchise tax	3,269,056	3,269,056			
3	Payroll taxes	145,859	145,859			
4	Other state and local taxes	683,383	683,383			
5	Other federal taxes	-				
6	Federal income tax	4,756,081	4,756,081			
7	Pump Taxes	3,933,774	3,933,774			
	Total	13,278,197	13,278,197			

SCHEDULE D-1									
Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth In Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) ²		"REFER TO COMPANY SCHEDULE D-1"			
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

³ Average depth to water surface below ground surface.

SCHEDULE D-2				
Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting Reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Concrete			
11	Earth			
12	Wood			
13	Steel			
	Total			

Plant Facility Index

Region: II
District: Orange County
CSA: Los Alamitos
System: 269 - West Orange County

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
Ball Road / OC-55	Well 1	1961	34	1,188	4S11W21A01V	990	16	145		DWT	Elec	100	800	300		Well to PRV to sand trap to system.
MWD Connection			34	2,046									11200			Connection thru PRVs to System
Bakersville Beach	Well 1	1960	18	0	4S11W30E01V	500	16	188		Sub	Elec	75	700	300		Out of Service
Bloomfield	Well 2	1988	55	1,297	4S11W35H03V	600	14	135		DWT	Elec	125	1000	279		Well to PRV to system
	Mn Filters	1997	27	1,376		690	16	220		DWT	Elec	200	1800	334		Well to system. Mn Filters
	Backwash Tank													0.012	Backwash	W. Steel
Bloomfield Intercon	Interconnection															Emergency connection with GSWC Artesia System
Buena Park Intercon	Interconnection			0												Emergency connection with City of Buena Park
Cherry	Well 3	1940	24	173	4S11W19Q02V	632	12	160		DWT	Elec	40	375	200		Well to Mn Filter, then to Florista Resv
	Mn Filters															
	Backwash Tank													0.01	Backwash	B. Steel
Clair	Well 3	1926	72	55	4S11W24M01	585	12	165		DWT	Elec	30	350	260		Wells to sand trap to system.
	Well 4	1950		97	4S11W24M02	530	14	185		DWT	Elec	50	515	275		
	Well 5	2010														Under Construction
Dale Fern	Well 1	1953	62	281	4S11W26Q01V	562	12	150		DWT	Elec	40	475	300		Well to system.
	Well 1	1950	58	623	4S11W36N01V	568	12	138		DWT	Elec	40	400	300		Well to system. (AKA Sycamore Plant)
Florista	Well 1	1990	25	632	4S11W19R01	720	18	280		DWT	Elec	100	950	250		Well to Mn Filter at Cherry, then to Florista Resv
	Booster A									V.T.	Elec	40	600	180		Boosters from Resv to System
	Booster B									V.T.	Elec	60	1000	185		
	Booster D									V.T.	Elec	75	1000	190		
	Booster E									V.T.	Elec	75	1000	190		
	Booster F									V.T.	Elec	75	1000	190		
	Booster G									V.T.	Elec	75	1000	190		
	West Resv									V.T.	Elec	75	1000	190		
	Center Resv									V.T.	Elec	75	1000	190		
	Easi Resv													1.5	Ground	Steel
	Interconnection			0										1.5	Ground	Steel
Garden Grove Intercon	Interconnection															Emergency connection with City of Graden Grove
Howard	Well 1	1954	26	227	4S11W29C01V	520	14	160		DWT	Elec	100	900	310		Well to PRV to system
Lowden	Well 1	1968	56	285	4S11W23L05V	778	12	170		Sub	Elec	25	200	326		Well to system.
Lowell	Well 1	1924	61	1	4S11W23L03V	564	12	165		Sub	Elec	50	600	260		Out of Service
Montecito	Well 1	1959	14	0	4S11W31F05V	720	16	156		Sub	Elec	60	500	333		Well to sand trap to system through pressure regulator
OC-26	MWD Connection		73	595									4500			Connection thru PRVs to System
OC-61	MWD Connection		29	2,341									9000			Connection thru PRVs to System
Orangewood	Well 1	1944	61	848	4S11W26J02V	302	14	143		Sub	Elec	50	700	265		Well to PRV to system
Santa Paula	Well 1	1963	62	1	4S11W26R01V	602	12	168.5		DWT	Elec	50	475	260		Out of Service
Seal Beach Intercon	Interconnection															Emergency connection with City of Seal Beach
Sherrill	Well 1	1963	77	1,050	4S11W24J02V	618	12	150		DWT	Elec	75	800	282		Well to system.
Simone	Well 1	1961	40	0	4S11W08H03V	900	16	211		DWT	Elec	100	750	325		Out of Service
South Cypress	Well 1	1949	43	346	4S11W16G01V	600	12 & 14	160		DWT	Elec	100	650	312		Well to PRV to system

Plant Facility Index

Region: III
 District: Orange County
 CSA: Los Alamitos
 System: 269 - West Orange County

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	Pump Size (HP)		Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type
Valley View	Well 1	1964	52	0	4S11W16H02V	670	14	220	DWT	Elec	100	650	335			Well to system.
	Well 2	2007		1,123					DWT	Elec	300	3000	225			Well to system.
Yellowtail	Well 1	1960	15	657	4S11W31P01V	812	16	153	Sub	Elec	75	750	306			Well to PRV to system

Plant Facility Index

Region: Ill
 District: Orange County
 CSA: Placentia
 System: 274 - Cowan Heights

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)		Design Flow (gpm)	Design Head (ft)
	Pressure Tank													
											0.0010	Pressure	Steel	Gradient.

Plant Facility Index

Region: Ill
 District: Orange County
 CSA: Placentia
 System: 275 - Placentia

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)	Design Flow (gpm)	Design Head (ft)		Volume (MG)	Type
Anaheim Intercon	Interconnection			0												
Bradford	Well 3	1934	228	360	3S10W36H01V	496	14	260	DWT	Elec	50	375	362			Emergency connection with City of Anaheim
	Well 4	1955	1509	1509	3S10W36H02V	550	16	210	DWT	Elec	100	900	360			Wells to South Zone
Brea Intercon	Interconnection			0												Emergency connection with City of Brea
Chapman	Booster A		250						Subm.	Elec	30	500	162			Boosters from South Zone to North Zone
	Booster B								Subm.	Elec	30	350	255			VFD on "A"
	Booster C								Subm.	Elec	30	500	162			Tank out of Service
Fullerton Intercon	Interconnection			0												Emergency connection with City of Fullerton
Golden	Booster A		339						V.T.	Elec	75	1000	173			Boosters to system
	Booster B								V.T.	Elec	40	800	160			
	Booster C								V.T.	Elec	60	1175	175			
La Jolla	Reservoir															
Lemke Intercon	Interconnection	1948	203	1374	4S10W01B01V	505	12	230	DWT	Elec	100	900	333			Well to South Zone
Mania/La Paloma Intercon	Interconnection			0												Emergency connection with YLWD
OC-37	MWD Connection		488	1611								4500				Emergency connection with YLWD
OC-56	MWD Connection		275	1246								9000				Connection thru PRV to Transmission Main
Orangethorpe	Well 1	2004		204		905	18	250	DWT	Elec	250	1300	460			Well through Mn Filters to system. VFD. 12 Atec Filters
Ruby	Mn Filters Backwash Recovery Pump Backwash Tank								VT	Elec	15	150	290			
	Well 1	1998	243	439		500	16		DWT	Elec	100	720	436		Backwash B. Steel	Well to North Zone, VFD

Facility Index

Region: III
 District: Orange County
 CSA: Placentia
 System: 276 - Yorba Linda

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)	Design Flow (gpm)	Design Head (ft)		Volume (MG)
Anaheim Intercon	Interconnection			31										Emergency connection with City of Anaheim	
Ballad YLWD	Pressure Tank Interconnection	276		0								0.01	Pressure	Steel	Emergency connection with YLWD
Burleigh College / OC-90	Reservoir MWD Connection Interconnection	695	207						1800			1.00	Elev. Resv	Conc	Floats on College Zone Altitude Valve to Reservoir
YLWD College Trans Main	Interconnection														Emergency connection with YLWD
Concerto	Well 2 Booster A	1992	279	543	3S9W35M03S	600	18	160		DWT E.S.	Elec. Elec.	200 50			Well 2 out of service Pumps from Anaheim Interconnection to Ballad-Concerto Zone Out of service
YLWD Crestknoll Fairmont	Urarium Treatment Interconnection			0											Emergency connection with YLWD
Larkridge	Booster A		454							V.T.	Elec.	40			Boosters to College zone.
	Booster B									V.T.	Elec.	40			
	Booster A		544							H.S.C.	Elec.	15			Boosters to Larkridge Booster Zone
	North Tank South Tank Pressure Tank									E.S.	Elec.	15 300			Reservoirs float on Larkridge Zone Backup Generator
Linda Vista	Booster A		366							V.T.	Elec.	30			Boosters to Larkridge Zone
	Booster B		366							V.T.	Elec.	50			
	Booster C Reservoir		366							V.T.	Elec.	50 600	Ground	W. Steel	Boosters to Larkridge Zone Forebay

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								
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								
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Total								

Orange County Pipe Lengths 2010

MATERIAL	DIAMETER (Inches)										20 Grand Total	
	1	2	4	6	8	10	12	14	16	18		
Asbestos Cement	0	0	182057	718572	597516	157809	172993	14922	8863	0	0	1852733
Cast Iron	0	0	6005	19854	11588	594	223	0	0	0	0	38263
Cement Lined Steel	0	0	0	0	245	0	0	0	0	0	0	245
Ductile Iron	0	0	1854	5499	138124	3811	53435	806	11315	4414	0	219258
PVC	0	238	2661	10084	54631	4741	22775	0	5094	0	0	100223
Steel	5	620	597	1743	2738	1809	665	713	3578	0	0	12466
Total	5	857	193175	755751	804842	168764	250090	16441	28850	4414	0	2223189

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	37,258	36,799	-	-
Commercial (including domestic)	3,898	3,787	-	-
Industrial	32	23	-	-
Public authorities	246	236	-	-
Irrigation	486	468	-	-
Other (specify)	14	3	-	-
Subtotal	41,934	41,316	-	-
Private fire connections	-	-	707	713
Public fire hydrants	-	-	-	-
Total	41,934	41,316	707	713

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	32,255	-
3/4 - in	499	24,406
1 - in	7,168	13,997
1 1/2 - in	652	155
2 - in	1,813	2,168
3 - in	401	58
4 - in	54	196
6 - in	76	290
8 - in	33	278
Other	12	481
Total	42,963	42,029

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	667,791	573,231	484,224	622,769	690,144	789,693	863,883
Industrial	1,069	2,149	1,024	2,685	1,358	3,108	1,463	12,856
Public authorities	33,236	26,824	13,283	53,075	61,514	80,249	97,370	365,551
Irrigation	28,219	9,270	10,413	18,545	38,318	38,746	54,144	197,655
Other (specify)	2,466	2,668	2,093	3,086	2,522	3,301	3,589	19,725
Contract	4	-	1	6	59	84	232	386
Total	732,785	614,142	511,038	700,166	793,915	915,181	1,020,681	5,287,908

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	903,836	928,799	873,117	729,263	648,584	4,083,599	8,775,334
Industrial	2,854	1,537	2,361	1,366	2,540	10,658	23,514	27,611
Public authorities	95,049	107,573	71,506	42,193	44,697	361,018	726,569	792,671
Irrigation	50,902	68,661	44,375	44,664	23,462	232,064	429,719	508,939
Other (specify)	3,324	3,692	2,916	2,496	2,636	15,064	34,789	39,454
Contract	160	-	-	-	-	160	546	-
Total	1,056,125	1,110,262	994,275	819,982	721,919	4,702,563	9,990,471	11,210,520

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 _____ 173,899

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>188,927</u>
100.3	Construction Work in Progress	\$	<u>3,901,109</u>
241	Advances for Construction	\$	<u>7,703,128</u>
265	Contributions in Aid of Construction	\$	<u>6,345,178</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 Orange County District
Name of District

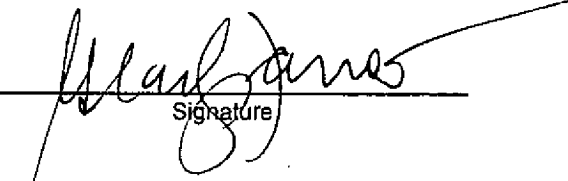
of Golden State Water Company
Name of Utility

at 1920 W. Corporate Way, Anaheim, CA 92801
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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