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2010  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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

Name of District: San Dimas Location: San Dimas,  
(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)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization	12,031	-	-	-	12,031
2	302	Franchises and consents (Schedule A-1b)	-	-	-	-	-
3	303	Other intangible plant	1,272,274	58,179	-	-	1,330,452
4		Total intangible plant	1,284,304	58,179	-	-	1,342,483
<b>II. LANDED CAPITAL</b>							
5	306	Land and land rights	335,390	-	-	-	335,390
<b>III. SOURCE OF SUPPLY PLANT</b>							
6	311	Structures and improvements	37,673	-	-	-	37,673
7	312	Collecting and impounding reservoirs	57,409	-	-	-	57,409
8	313	Lake, river and other intakes	6,159	-	-	-	6,159
9	314	Springs and tunnels	-	-	-	-	-
10	315	Wells	605,349	-	(6,399)	-	598,950
11	316	Supply mains	597,958	-	-	-	597,958
12	317	Other source of supply plant	23,474	-	-	-	23,474
13		Total source of supply plant	1,328,021	-	(6,399)	-	1,321,622
<b>IV. PUMPING PLANT</b>							
14	321	Structures and improvements	946,038	3,443	(65,717)	-	883,764
15	322	Boiler plant equipment	-	-	-	-	-
16	323	Other power production equipment	-	-	-	-	-
17	324	Pumping equipment	4,867,473	86,128	(302,354)	5,706	4,656,953
18	325	Other pumping plant	881,714	-	-	-	881,714
19		Total pumping plant	6,695,225	89,571	(368,071)	5,706	6,422,432
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and improvements	67,698	-	(8,152)	-	59,545
21	332	Water treatment equipment	3,922,434	213,048	(6,676)	-	4,128,805
		Total water treatment plant	3,990,131	213,048	(14,829)	-	4,188,350

**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	53,051	-	(12,131)	-	40,920
2	342	Reservoirs and tanks	3,900,603	11,195	-	-	3,911,797
3	343	Transmission and distribution mains	24,959,071	867,416	(54,655)	(382)	25,771,450
4	344	Fire mains	-	6,751	-	-	6,751
5	345	Services	10,177,261	291,536	(53,148)	2,198	10,417,847
6	346	Meters	3,669,870	278,048	(142,760)	38	3,805,196
7	347	Meter installations	-	-	-	-	-
8	348	Hydrants	3,422,727	49,759	(7,260)	-	3,465,227
9	349	Other transmission and distribution plant	104,901	-	-	-	104,901
10		<b>Total transmission and distribution plant</b>	<b>46,287,483</b>	<b>1,504,704</b>	<b>(269,954)</b>	<b>1,854</b>	<b>47,524,088</b>
<b>VII. GENERAL PLANT</b>							
11	371	Structures and improvements	281,905	12,237	(2,411)	-	291,731
12	372	Office furniture and equipment	319,597	9,339	-	-	328,936
13	373	Transportation equipment	444,697	26,779	(56,169)	(32,752)	382,555
14	374	Stores equipment	-	-	-	-	-
15	375	Laboratory equipment	1,519	-	-	-	1,519
16	376	Communication equipment	38,066	-	-	-	38,066
17	377	Power operated equipment	305,216	9,117	-	39,816	354,149
18	378	Tools, shop and garage equipment	121,459	19,488	-	(7,063)	133,884
19	379	Other general plant	-	-	-	-	-
20		<b>Total general plant</b>	<b>1,512,459</b>	<b>76,960</b>	<b>(58,579)</b>	<b>(0)</b>	<b>1,530,840</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
21	390	Other tangible property	35,276	-	-	-	35,276
22	391	Utility plant purchased	175,044	-	-	-	175,044
23	392	Utility plant sold	-	-	-	-	-
24		<b>Total undistributed items</b>	<b>210,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,321</b>
25		<b>Total utility plant in service</b>	<b>61,643,334</b>	<b>1,942,462</b>	<b>(717,832)</b>	<b>7,560</b>	<b>62,875,524</b>

**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)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	62,875,523	61,643,333
3		Construction Work in Progress	2,628,943	459,084
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>65,504,466</b>	<b>62,102,417</b>
6		Less Accumulated Depreciation		
7		Plant in Service	23,748,491	22,363,826
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>23,748,491</b>	<b>22,363,826</b>
10		Less Other Reserves		
11		Deferred Income Taxes	5,406,589	4,934,590
12		Deferred Investment Tax Credit	259,666	269,170
13		Other Reserves	43,560	31,853
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>5,709,815</b>	<b>5,235,613</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	2,840,762	2,646,854
17		Advances for Construction	3,722,533	3,920,343
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>6,563,295</b>	<b>6,567,197</b>
20		Add Materials and Supplies	35,568	40,876
21		Add Working Cash (=Line 34)	143,659	(258,600)
		Add General Office, Regions, District office, CSA allocation	2,314,994	1,844,136
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>31,977,087</b>	<b>29,562,193</b>

<b>Working Cash</b>				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

GOLDEN STATE WATER COMPANY  
Region III Customer Service Areas

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

	CPUC WJDF ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)
				2010 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER		20,300.7	55.0	1,118,537.7
2	72600	POWER FOR PUMPING		4,808.9	43.1	207,262.5
3	73500	PUMP TAXES		6,753.8	1.7	11,481.1
4	74400	CHEMICALS		1,465.5	36.8	58,569.0
5	77300	COMMON CUSTOMER ACCOUNT		1,123.6	19.4	21,802.3
6	77325	POSTAGE		0.0	0.0	0.0
7	77500	UNCOLLECTIBLES		155.2	0.0	0.0
8	78000	OPERATION LABOR		4,275.7	12.5	53,446.0
9	78100	ALL OTHER OPERATION EXPENSES		3,438.8	63.8	218,695.0
10	78700	MAINTENANCE LABOR		1,874.1	12.5	20,928.1
11	78800	ALL OTHER MAINTENANCE EXPENSES		6,126.2	62.8	383,500.1
12	79200	OFFICE SUPPLIES AND EXPENSE		639.5	24.5	15,668.2
13	79300	PROPERTY INSURANCE		0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES		377.3	(152.2)	(57,426.4)
15	79500	PENSIONS AND BENEFITS		1,880.7	30.4	57,174.6
18	79800	BUSINESS MEALS		7.4	20.5	151.4
17	79700	REGULATORY COMMISSION		321.0	60.1	19,295.0
18	79800	OUTSIDE SERVICES		343.9	38.2	13,136.0
19	79900	MISCELLANEOUS		11.5	(31.2)	(358.0)
20	79910	ALLOCATED GENERAL OFFICE		8,789.9	13.6	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	81500	A&G LABOR		1,045.2	12.5	13,064.7
24	50300	DEPRECIATION AND AMORTIZATION		13,896.4	0.0	0.0
25	50710	PROPERTY TAXES		2,417.4	40.0	96,694.9
26	50720	PAYROLL TAXES		565.1	4.0	2,260.3
27	50730	LOCAL TAXES		1,135.9	263.0	298,746.7
28		STATE INCOME TAX		2,246.2	96.0	215,638.6
29		FEDERAL INCOME TAX		9,278.1	106.0	983,268.7
30		TOTAL OPERATING EXPENSES		93,325.5		3,864,456.9
31		CPUC FEE ( 1.4% OF REVENUE)		1,682.3	80.0	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 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	85,545	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	21,842,749	521,085		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,928,464	91,958		
4	(b) Charged to Account 265	74,741	-		
5	(c) Charged to Clearing Accounts	161,202	-		
6	(d) Salvage recovered	13,492	-		
7	(e) All other credits <sup>1/</sup>	8,144	-		
8	Total credits	2,186,043	91,958		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	717,832	-		
11	(b) Cost of removal	175,505	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	Total debits	893,336	-		
14	Balance in reserve at end of year	23,135,456	613,042		
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	(33,946)	(878)	-	-	(34,824)
2	312	Collecting and impounding reservoirs	(47,619)	(666)	-	-	(48,285)
3	313	Lake, river and other intakes	(5,569)	(26)	-	-	(5,595)
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(317,876)	(22,216)	6,399	-	(333,693)
6	316	Supply mains	(199,955)	(11,541)	-	-	(211,496)
7	317	Other source of supply plant	(5,223)	(1,540)	-	-	(6,763)
8		Total source of supply plant	(610,188)	(36,867)	6,399	-	(640,655)
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(307,002)	(24,219)	65,717	-	(265,504)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,023,814)	(204,434)	296,064	-	(1,932,184)
13	325	Other pumping plant	(307,294)	(38,795)	-	-	(346,090)
14		Total pumping plant	(2,638,110)	(267,448)	361,781	-	(2,543,777)
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and Improvements	(31,181)	(1,652)	8,152	-	(24,680)
16	332	Water treatment equipment	(1,017,537)	(148,268)	6,676	-	(1,159,129)
17		Total water treatment plant	(1,048,718)	(149,920)	14,829	-	(1,183,809)
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and Improvements	(50,801)	(456)	12,131	-	(39,127)
19	342	Reservoirs and tanks	(2,053,443)	(93,224)	-	175,305	(1,971,363)
20	343	Transmission and distribution mains	(8,438,790)	(506,669)	55,037	(888)	(8,891,310)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(3,802,351)	(357,222)	50,912	-	(3,908,661)
23	346	Meters	(1,366,185)	(397,447)	142,760	(9,111)	(1,629,993)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(1,036,479)	(68,797)	7,260	26	(1,097,990)
26	349	Other transmission and distribution plant	(50,606)	(2,014)	-	-	(52,621)
27		Total trans. and distribution plant	(16,598,665)	(1,425,829)	268,100	165,331	(17,591,064)
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(152,032)	(6,512)	2,411	-	(156,133)
29	372	Office furniture and equipment	(252,580)	(67,017)	-	-	(319,596)
30	373	Transportation equipment	(172,456)	(161,202)	56,169	(3,318)	(280,808)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,519)	-	-	-	(1,519)
33	376	Communication equipment	(36,124)	(1,943)	-	-	(38,066)
34	377	Power operated equipment	(132,373)	(29,026)	-	-	(161,399)
35	378	Tools, shop and garage equipment	(78,409)	(14,041)	-	-	(92,450)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(35,277)	-	-	-	(35,277)
38	391	Water plant purchased	(86,298)	(4,604)	-	-	(90,902)
39		Total general plant	(947,067)	(284,344)	58,579	(3,318)	(1,178,150)
40		<b>TOTAL</b>	<b>(21,842,749)</b>	<b>(2,164,408)</b>	<b>709,688</b>	<b>162,013</b>	<b>(23,135,456)</b>



**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	15,149,359	15,625,206	(475,847)
4		601.2 Industrial sales	545	532	13
5		601.3 Sales to public authorities	1,025,074	1,091,560	(66,487)
6		Sub-total	<b>16,174,977</b>	<b>16,717,299</b>	<b>(542,321)</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	403,361	440,480	(37,119)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>403,361</b>	<b>440,480</b>	<b>(37,119)</b>
16	604	Private fire protection service	75,286	74,275	1,012
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	152,371	70,256	82,115
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	30,691	16,741	13,950
22		Sub-total	<b>258,348</b>	<b>161,271</b>	<b>97,077</b>
23		Total water service revenues	<b>16,836,687</b>	<b>17,319,050</b>	<b>(482,363)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	23,485	24,733	(1,248)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	192,351	(63,588)	255,939
29		Total other water revenues	<b>215,836</b>	<b>(38,856)</b>	<b>254,691</b>
30	501	Total operating revenues	<b>17,052,522</b>	<b>17,280,194</b>	<b>(227,672)</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		12,669	16,738	(4,069)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		1,513	358	1,155
4	703	Miscellaneous expenses	A			3,653	370,546	(366,894)
5	704	Purchased water	A	B	C	6,063,800	7,010,482	(946,682)
		<b>Maintenance</b>						
6	706	Maintenance supervision and engineering	A	B		1,730	746	984
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		4,578	5,815	(1,237)
9	708	Maintenance of collect and impound reservoirs	A			6,279	29,382	(23,102)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			1,362	5,965	(4,603)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			3,336	32,090	(28,753)
14	712	Maintenance of supply mains	A			141	114	27
15	713	Maintenance of other source of supply plant	A	B		1,172	3,745	(2,573)
16		<b>Total source of supply expense</b>				<b>6,100,234</b>	<b>7,475,981</b>	<b>(1,375,747)</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		4,067	3,797	270
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		98,975	94,838	4,138
22	725	Miscellaneous expenses	A			9,036	12,983	(3,946)
23	726	Fuel or power purchased for pumping	A	B	C	501,031	511,818	(10,787)
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		653	1,238	(585)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		9,396	43,408	(34,012)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		383,996	367,794	16,202
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>1,007,155</b>	<b>1,035,876</b>	<b>(28,722)</b>
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		3,798	4,148	(350)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			110,654	101,355	9,299
34	743	Miscellaneous expenses	A	B		10,441	7,939	2,501
35	744	Chemicals and filtering materials	A	B		685,030	47,855	637,175
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		3,732	2,496	1,236
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		26,737	654	26,083
39	748	Maintenance of water treatment equipment	A	B		485,078	89,766	395,312
40		<b>Total water treatment expenses</b>				<b>1,325,469</b>	<b>254,213</b>	<b>1,071,256</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		49,371	26,834	22,537
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			1,295	398	896
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			36,134	3,523	32,611
46	754	Meter expenses	A			42,787	29,270	13,517
47	755	Customer installations expenses	A			25,841	31,000	(5,159)
48	756	Miscellaneous expenses	A			81,156	73,168	7,988
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		20,055	22,727	(2,672)
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		46,678	4,128	42,550
53	761	Maintenance of trans. and distribution mains	A			412,102	258,460	153,642
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			130,205	140,149	(9,944)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			21,857	50,515	(28,659)
59	765	Maintenance of hydrants	A			17,425	25,600	(8,175)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				<b>884,904</b>	<b>665,773</b>	<b>219,131</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			194,365	221,765	(27,400)	
62	771	Supervision	A	B	-	890	(890)	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	112,736	115,671	(2,935)	
65	773	Customer records and collection expenses	A		114,338	109,659	4,679	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		29,373	46,744	(17,371)	
68	775	Uncollectible accounts	A	B	30,556	39,547	(8,991)	
69		<b>Total customer account expenses</b>			<b>481,368</b>	<b>534,277</b>	<b>(52,909)</b>	
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		2,629	1,370	1,259	
73	783	Advertising expenses	A		352	-	352	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		(8,527)	(4,185)	(4,342)	
76		<b>Total sales expenses</b>			<b>(5,547)</b>	<b>(2,815)</b>	<b>(2,732)</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				2,676,393	2,351,795	324,597
77	791	Administrative and general salaries	A	B	C	51,859	49,686	2,173
78	792	Office supplies and other expenses	A	B	C	54,470	60,681	(6,211)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			78,888	105,635	(26,746)
82	795	Employees' pensions and benefits	A	B	C	380,665	384,880	(4,215)
83	796	Franchise requirements	A	B	C	965	271	695
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			18,935	54,272	(35,336)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,330	2,794	(1,464)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	54,858	30,432	24,426
90		<b>Total administrative and general expenses</b>				<b>3,318,364</b>	<b>3,040,445</b>	<b>277,919</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	-	-	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				-	-	-
95		<b>Total operating expenses</b>				<b>13,111,946</b>	<b>13,003,750</b>	<b>108,196</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	483,298	483,298			
2	State corp. franchise tax	5,244	5,244			
3	Payroll taxes	63,789	63,789			
4	Other state and local taxes	149,605	149,605			
5	Other federal taxes	-				
6	Federal income tax	7,630	7,630			
7	Pump Taxes	91,968	91,968			
	Total	801,534	801,534			

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	Golf Course Irrigation	San Dimas						82,979	
5		Canyon Dam							
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant	Location	Number	Diversions	<sup>3</sup> Depth in Water	(Unit) <sup>2</sup>	(Unit) <sup>2</sup>		
10	(Name or Number)								
11	"REFER TO ATTACHED SCHEDULE"								
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS				FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used	Remarks	
18	Designation	Location	Number	Maximum	Minimum	(Unit) <sup>2</sup>	(Unit) <sup>2</sup>		
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
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 foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<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: Ill  
 District: Foothill  
 CSA: San Dimas  
 System: 326 - San Dimas

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)	
Artesia 3	Well 3	1919	1059	327		600	20	280	DWT	Elec.	40	350	235	Well to Highway Resv
Baseline 3	Well 3	1920	1060	903		496	16	320	DWT	Elec.	75	600	308	Well to Highway Resv
Baseline 4	Well 4	1910	1050	748		690	24	383	DWT	Elec.	100	750	152	Well to Highway Resv
Baseline Interconnection	MWD Connection	1999		24								2800		Reservoir
Calle Linda	Booster A	1995	1060						Subm.	Elec.	50	1000	156	TVMWD water to Eaglecliff Zone or Highway Plant
	Booster B	1995	1060						Subm.	Elec.	50	1000	156	Pump from Wayhill Zone to Via Blanca Zone
Charter Oak	Reservoir		822											
City	Booster A		822						V.T.	Elec.	75	1600	165	Pumps to Vinnell Zone
	Well 1		1187	55		312	16	200	DWT	Elec.	20	200	205	Pumps to Malone Forebay
Columbia Reservoir	Well 4	1925	790	0		248	16	210	DWT	Elec.	50	400	210	Pumps to Columbia Reservoir
Columbia 8	Reservoir		790											Nitrate Treatment
	Nitrate Treatment		790											
	Booster A	1961	790						V.T.	Elec.	25	340	219	All Boosters pump to Vinnell Zone
	Booster B	1961	790						V.T.	Elec.	40	525	233	
Columbia 6	Booster C	1991	790						V.T.	Elec.	100	925	335	
	Well 6	1929	780	0		414	16	220	DWT	Elec.	50	550	228	Pumps to Columbia Reservoir
Columbia 8	Well 8	1904				157								Reservoir
Covina	Interconnection		668	34										Not equipped
Diversion Dam	Booster A	1969	668						V.T.	Elec.	50	600	220	From Covina Irrigating Company
	Intake		1240	190										Pumps to Covina Zone
Eaglecliff	Reservoir	1965	1255											Diverts water from creek to Golf Course
	Booster A	1982	1255						V.T.	Elec.	25	160	410	Floats on Eaglecliff Zone
	Booster B	1982	1255						V.T.	Elec.	25	160	410	Booster A & B pump to Terrebonne Zone
	Booster A	1988	752						H.S.C.	Elec.	60	2200	82	Pumps from Vinnell North Zone to Vinnell South Zone
Glendora Intercon	Interconnection												Emergency connection with City of Glendora	
Highway	Highway Well 1	1910	1068	1020		790	18	300	DWT	Elec.	75	700	270	Well to Highway Resv Under Construction
	Highway Well 2	2010		0										
	Nitrate Treatment													
	Perchlorate Treatment													
Gainsborough	Reservoir	1988	1068						V.T.	Elec.	40	500	220	0.214
	Booster A	1988	1068						V.T.	Elec.	40	500	200	Ground
	Booster B	1988	1068						V.T.	Elec.	40	500	220	B. Steel
Glendora Intercon	Booster C	1988	1068						V.T.	Elec.	60	750	220	All Boosters pump to Eaglecliff Zone

Plant Facility Index

Region: III  
District: Foothill  
CSA: San Dimas  
System: 326 - San Dimas

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
La Verne Intercon	Booster D	1988	1068						V.T.	Elec.	75	1000	220			
	Interconnection															
Los Palos	Reservoir	1988	1168													Emergency connection with City of La Verne
	Booster A	1989	1168						E.S.	Elec.	15	190	176			Floats on Los Palos Zone
Malone	Booster B	1989	1168						E.S.	Elec.	40	630	185			Boosters to Via Blanca Booster Zone
	Well 1	1195	677		700	16	270		DWT	Elec.	20	375	134			Well to Malone Forebay
	Forebay	1195							V.T.	Elec.	100	585	215			Pumps to Malone Zone
	Booster A	1992	998													Out of Service
Mud Springs	Booster A	998	998						H.S.C.	Elec.	40	600	146			Out of Service
	Booster B	998	998						H.S.C.	Elec.	25					Out of Service
	Booster C	998	998						H.S.C.	Elec.	50	1000	150			Out of Service
	MWD Connection	1050	2537									6750				Out of Service
PM-7	Booster A	1050	1050						Subm.	Elec.	100	1400	158			Booster A, B & C pump to Wayhill Zone
	Booster B	1050	1050						Subm.	Elec.	75	1800	125			
	Booster C	1976	1050						Subm.	Elec.	75	1500	175			
	Booster D	1976	1050						Subm.	Elec.	60	700	240			
	Booster E	1991	1050						Subm.	Elec.	125	1380	288			Booster D, E & F pump to Eaglecliff Zone
	Booster F	1991	1050						Subm.	Elec.	125	1400	288			
PM-16	MWD Connection	1989	865	5406								9000				To Vinnell Zone
	Reservoir	1994	1203													Floats on Puddingstone Zone
Terrebonne	Reservoir	1982	1645													Floats on Terrebonne Zone
	Reservoir	1984	1215													Floats on Via Blanca Zone
Via Blanca	Booster A	1987	1215						E.S.	Elec.	10	240	120			All Boosters pump to Via Blanca Booster Zone
	Booster B	1987	1215						E.S.	Elec.	7.5	160	120			
	Booster C	1987	1215						H.S.C.	Elec.	75	2000	110			
	Pressure Tank	1215														
Via Verde	Booster A	1965	800						V.T.	Elec.	100	900	346			Pump to Los Palos Zone
	Booster B	1965	800						V.T.	Elec.	100	900	346			
Vinnell	Reservoir	973														Floats on Vinnell South Zone
	Reservoir	1978	997						V.T.	Elec.	50	500	260			Pump to Via Blanca Zone
Walnut Booster	Booster A	1980	997						V.T.	Elec.	50	500	260			
	Booster B	1988	997						V.T.	Elec.	50	500	280			
Wayhill	Booster A	1978	1020						E.S.	Elec.	20	300	165			Pump to Puddingstone Resv
	Booster B	1978	1020						E.S.	Elec.	20	300	165			
West Reservoir	Reservoir	1090														Floats on Wayhill Zone
	Reservoir	1090														Floats on Wayhill Zone

Plant Facility Index

Region: Ill  
 District: Foothill  
 CSA: San Dimas  
 System: 326 - San Dimas

Plant	Major Facility	Year Built	Base Elev.	2010 Prod (AF)	Wells			Pumps			Tanks		Remarks
					Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	
WWWD Intercon	Interconnection												Emergency connection with WWWD

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



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	14,536	14,479	-	-
Commercial (including domestic)	949	921	-	-
Industrial	1	1	-	-
Public authorities	179	159	-	-
Irrigation	77	74	-	-
Other (specify)	7	1	-	-
Contract	1	-	-	-
Subtotal	15,750	15,635	-	-
Private fire connections	-	-	171	176
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>15,750</b>	<b>15,635</b>	<b>171</b>	<b>176</b>

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services</b>
5/8 x 3/4 - in	6,603	-
3/4 - in	4,320	3,800
1 - in	4,275	11,014
1 1/2 - in	154	60
2 - in	589	684
3 - in	215	10
4 - in	32	81
6 - in	19	82
8 - in	10	65
Other	-	15
<b>Total</b>	<b>16,217</b>	<b>15,811</b>

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	245,662	211,750	183,318	305,290	348,745	417,898	507,803
Industrial	-	-	-	-	-	-	-	-
Public authorities	9,626	8,400	7,105	16,432	23,437	34,845	42,077	141,922
Irrigation	3,947	2,598	1,206	7,008	10,695	13,077	17,123	55,654
Other (specify)	149	1,473	113	14	15	19	828	2,611
Contract	25,392	-	2,369	-	-	31,138	18,137	77,036
<b>Total</b>	<b>284,776</b>	<b>224,221</b>	<b>194,111</b>	<b>328,744</b>	<b>382,892</b>	<b>496,977</b>	<b>585,968</b>	<b>2,497,689</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	500,126	530,255	424,426	304,118	271,467	2,030,392	4,250,858
Industrial	-	-	-	-	-	-	-	-
Public authorities	41,728	44,179	36,100	20,104	19,351	161,462	303,384	360,230
Irrigation	17,060	19,227	16,099	8,803	7,458	68,647	124,301	154,106
Other (specify)	566	247	507	94	84	1,498	4,109	1,471
Contract	16,802	-	37,087	6,684	6,697	67,270	144,306	131,368
<b>Total</b>	<b>576,282</b>	<b>593,908</b>	<b>514,219</b>	<b>339,803</b>	<b>305,057</b>	<b>2,329,269</b>	<b>4,826,958</b>	<b>5,268,950</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 \_\_\_\_\_ 65,420

## 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>35,568</u>
100.3	Construction Work in Progress	\$	<u>2,628,943</u>
241	Advances for Construction	\$	<u>3,722,533</u>
265	Contributions in Aid of Construction	\$	<u>2,840,762</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 San Dimas District  
Name of District

of Golden State Water Company  
Name of Utility

at 121 Exchange Place, San Dimas, CA 91773  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2010, through December 31, 2010.

<u>Vice President - Finance, Treasurer and Assistant Secretary</u> Title (Please Print)	 Signature
<u>909 394-3600</u> Telephone Number	<u>April 29, 2011</u> Date

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