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2013  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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

Name of District: San Dimas Location: San Dimas, Los Angeles  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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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	1,381,619	-	-	-	1,381,619
4		<b>Total intangible plant</b>	<b>1,393,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,393,650</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	335,390	-	-	-	335,390
		<b>Total Landed Capital</b>	<b>335,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>335,390</b>
		<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	1,377,984	32,054	(6,399)	-	1,403,639
11	316	Supply Mains	1,076,649	-	(1,000)	-	1,075,649
12	317	Other Source of Supply Plant	23,474	-	-	-	23,474
13		<b>Total source of supply plant</b>	<b>2,579,347</b>	<b>32,054</b>	<b>(7,399)</b>	<b>-</b>	<b>2,604,002</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	969,048	-	(2,000)	10,772	977,820
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	5,081,030	224,799	(215,639)	-	5,090,190
18	325	Other Pumping Plant	900,618	-	-	-	900,618
19		<b>Total pumping plant</b>	<b>6,950,696</b>	<b>224,799</b>	<b>(217,639)</b>	<b>10,772</b>	<b>6,968,628</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	204,370	69,363	-	-	273,733
21	332	Water Treatment Equipment	4,183,331	40,803	(21,346)	-	4,202,788
22		<b>Total water treatment plant</b>	<b>4,387,701</b>	<b>110,166</b>	<b>(21,346)</b>	<b>-</b>	<b>4,476,521</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 During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>VI. TRANSMISSION AND DIST. PLANT</b>							
23	341	Structures and improvements	40,920	-	(1,000)	-	39,920
24	342	Reservoirs and tanks	4,234,303	5,505	-	-	4,239,808
25	343	Transmission and distribution mains	27,924,358	1,013,583	(26,524)	(10,772)	28,900,645
26	344	Fire mains	131,322	-	-	-	131,322
27	345	Services	11,132,310	384,549	(11,308)	-	11,505,551
28	346	Meters	3,906,755	170,846	(185,079)	-	3,892,522
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	3,845,408	120,415	(4,320)	-	3,961,503
31	349	Other transmission and distribution plant	104,132	-	-	-	104,132
32		<b>Total transmission and distribution plant</b>	<b>51,319,508</b>	<b>1,694,898</b>	<b>(228,231)</b>	<b>(10,772)</b>	<b>52,775,403</b>
<b>VII. GENERAL PLANT</b>							
33	371	Structures and improvements	301,842	2,174	-	-	304,016
34	372	Office furniture and equipment	317,623	21,863	(17,043)	-	322,443
35	373	Transportation equipment	389,046	47,712	(40,713)	-	396,046
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,519	-	-	-	1,519
38	376	Communication equipment	38,066	-	-	-	38,066
39	377	Power operated equipment	376,407	-	-	-	376,407
40	378	Tools, shop and garage equipment	140,161	6,171	-	-	146,332
41	379	Other general plant	-	-	-	-	-
42		<b>Total general plant</b>	<b>1,564,664</b>	<b>77,920</b>	<b>(57,756)</b>	<b>-</b>	<b>1,584,829</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
43	390	Other tangible property	35,276	-	-	-	35,276
44	391	Utility plant purchased	175,044	-	-	-	175,044
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>210,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,321</b>
47		<b>Total utility plant in service</b>	<b>68,741,276</b>	<b>2,139,838</b>	<b>(532,371)</b>	<b>-</b>	<b>70,348,743</b>

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5	Total				

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	70,705,427	69,097,961
3		Construction Work in Progress	877,291	1,468,694
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>71,582,718</b>	<b>70,566,655</b>
6		Less Accumulated Depreciation		
7		Plant in Service	27,731,609	26,260,689
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>27,731,609</b>	<b>26,260,689</b>
10		Less Other Reserves		
11		Deferred Income Taxes	6,751,344	6,655,721
12		Deferred Investment Tax Credit	231,154	240,658
13		Other Reserves	62,295	52,726
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>7,044,793</b>	<b>6,949,105</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	3,215,460	3,116,009
17		Advances for Construction	3,332,662	3,434,728
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>6,548,123</b>	<b>6,550,736</b>
20		<b>Add Materials and Supplies</b>	<b>34,651</b>	<b>35,476</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>995,091</b>	<b>143,659</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>1,305,319</b>	<b>1,796,558</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>32,593,254</b>	<b>32,781,818</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		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

**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	25,066,900	837,110		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,942,813	73,856		
4	(b) Charged to Account 265	86,269	-		
5	(c) Charged to Clearing Accounts	-	-		
6	(d) Salvage recovered	12,569	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	<b>Total credits</b>	2,041,651	73,856	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	532,371	-		
11	(b) Cost of removal	112,215	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	<b>Total debits</b>	644,587	-	-	-
14	Balance in reserve at end of year	26,463,965	910,966	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
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	(36,579)	(855)	-	-	(37,434)
2	312	Collecting and impounding reservoirs	(49,617)	(574)	-	-	(50,191)
3	313	Lake, river and other intakes	(5,647)	(24)	-	-	(5,671)
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(132,942)	(49,561)	6,399	20,556	(155,548)
6	316	Supply mains	(238,762)	(20,887)	1,000	-	(258,649)
7	317	Other source of supply plant	(9,842)	(1,373)	-	-	(11,216)
8		<b>Total source of supply plant</b>	<b>(473,390)</b>	<b>(73,274)</b>	<b>7,399</b>	<b>20,556</b>	<b>(518,709)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	(310,753)	(24,517)	2,000	-	(333,270)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,884,178)	(219,044)	215,639	20,776	(1,866,807)
13	325	Other pumping plant	(423,680)	(38,997)	-	-	(462,677)
14		<b>Total pumping plant</b>	<b>(2,618,611)</b>	<b>(282,558)</b>	<b>217,639</b>	<b>20,776</b>	<b>(2,662,754)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	(27,586)	(4,966)	-	-	(32,552)
16	332	Water treatment equipment	(1,102,098)	(200,826)	21,346	-	(1,281,577)
17		<b>Total water treatment plant</b>	<b>(1,129,684)</b>	<b>(205,792)</b>	<b>21,346</b>	<b>-</b>	<b>(1,314,130)</b>
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	(39,831)	(810)	1,000	-	(39,641)
19	342	Reservoirs and tanks	(2,118,369)	(106,222)	-	500	(2,224,092)
20	343	Transmission and distribution mains	(9,437,072)	(530,563)	26,524	40,845	(9,900,266)
21	344	Fire mains	2,759	(4,439)	-	-	(1,679)
22	345	Services	(4,354,196)	(365,140)	11,308	5,456	(4,702,572)
23	346	Meters	(2,245,239)	(324,651)	185,079	6,169	(2,378,642)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(1,197,603)	(76,524)	4,320	6,712	(1,263,095)
26	349	Other transmission and distribution plant	(55,880)	(1,749)	-	-	(57,630)
27		<b>Total trans. and distribution plant</b>	<b>(19,445,431)</b>	<b>(1,410,098)</b>	<b>228,231</b>	<b>59,681</b>	<b>(20,567,616)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(169,345)	(7,033)	-	-	(176,378)
29	372	Office furniture and equipment	(313,222)	(4,428)	17,043	-	(300,607)
30	373	Transportation equipment	(389,047)	-	40,713	(1,368)	(349,702)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,519)	-	-	-	(1,519)
33	376	Communication equipment	(38,066)	-	-	-	(38,066)
34	377	Power operated equipment	(229,071)	(31,543)	-	-	(260,614)
35	378	Tools, shop and garage equipment	(124,129)	(10,050)	-	-	(134,179)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(35,277)	-	-	-	(35,277)
38	391	Water plant purchased	(100,109)	(4,306)	-	-	(104,415)
39		<b>Total general plant</b>	<b>(1,399,785)</b>	<b>(57,360)</b>	<b>57,756</b>	<b>(1,368)</b>	<b>(1,400,756)</b>
40		<b>TOTAL</b>	<b>(25,066,900)</b>	<b>(2,029,082)</b>	<b>532,371</b>	<b>99,646</b>	<b>(26,463,965)</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	20,081,660	18,469,371	1,612,289
4		601.2 Industrial sales	731	697	34
5		601.3 Sales to public authorities	1,405,449	1,196,419	209,030
6		Sub-total	<b>21,487,841</b>	<b>19,666,487</b>	<b>1,821,353</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	(83)	83
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	<b>(83)</b>	<b>83</b>
12	603	Sales to irrigation customers			
13		603.1 Metered sales	753,480	682,033	71,447
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>753,480</b>	<b>682,033</b>	<b>71,447</b>
16	604	Private fire protection service	76,666	75,721	945
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	226	176	49
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(6,688)	(3,416)	(3,272)
22		Sub-total	<b>70,204</b>	<b>72,482</b>	<b>(2,278)</b>
23		Total water service revenues	<b>22,311,524</b>	<b>20,420,919</b>	<b>1,890,606</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	18,725	14,958	3,767
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	216,557	(193,420)	409,977
29		Total other water revenues	<b>235,282</b>	<b>(178,462)</b>	<b>413,743</b>
30	501	Total operating revenues	<b>22,546,806</b>	<b>20,242,457</b>	<b>2,304,349</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		29,051	50,474	(21,423)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		645	502	143
4	703	Miscellaneous expenses	A			1,286	1,892	(606)
5	704	Purchased water	A	B	C	7,270,322	6,589,031	681,290
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		2,894	5,173	(2,279)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			4,863	7,189	(2,327)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			1,089	1,378	(289)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			33,372	27,582	5,790
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		5,508	6,785	(1,276)
16		<b>Total source of supply expense</b>				<b>7,349,031</b>	<b>6,690,007</b>	<b>659,024</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		4,541	7,531	(2,990)
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		62,076	78,813	(16,737)
22	725	Miscellaneous expenses	A			10,569	5,134	5,435
23	726	Fuel or power purchased for pumping	A	B	C	543,074	453,024	90,050
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		2,805	1,742	1,063
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		44,129	21,256	22,873
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		420,218	411,842	8,376
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>1,087,414</b>	<b>979,342</b>	<b>108,072</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>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		1,142	3,009	(1,867)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			84,476	100,237	(15,761)
34	743	Miscellaneous expenses	A	B		151	2,316	(2,165)
35	744	Chemicals and filtering materials	A	B		418,485	395,507	22,977
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		7,017	11,655	(4,639)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		16,857	23,979	(7,122)
39	748	Maintenance of water treatment equipment	A	B		550,590	470,612	79,978
40		<b>Total water treatment expenses</b>				<b>1,078,718</b>	<b>1,007,315</b>	<b>71,402</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		28,137	30,043	(1,905)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			57,649	63,745	(6,096)
46	754	Meter expenses	A			47,177	44,948	2,229
47	755	Customer installations expenses	A			37,556	32,507	5,049
48	756	Miscellaneous expenses	A			54,880	43,334	11,546
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		27,686	28,191	(504)
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		28,459	6,430	22,029
53	761	Maintenance of trans. and distribution mains	A			375,502	482,201	(106,698)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			136,078	153,107	(17,029)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			30,671	27,127	3,544
59	765	Maintenance of hydrants	A			43,727	19,279	24,448
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				<b>867,523</b>	<b>930,911</b>	<b>(63,388)</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				219,507	250,629	(31,122)
62	771	Supervision	A	B		4,882	-	4,882
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		109,708	110,508	(800)
65	773	Customer records and collection expenses	A			127,658	136,563	(8,905)
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			27,995	35,132	(7,137)
68	775	Uncollectible accounts	A	B	C	49,369	63,200	(13,830)
69		<b>Total customer account expenses</b>				<b>539,121</b>	<b>596,032</b>	<b>(56,911)</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			-	-	-
73	783	Advertising expenses	A			870	-	870
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>870</b>	<b>-</b>	<b>870</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				3,074,988	3,181,748	(106,760)
77	791	Administrative and general salaries	A	B	C	56,482	63,320	(6,838)
78	792	Office supplies and other expenses	A	B	C	75,833	42,323	33,509
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			21,021	45,061	(24,040)
82	795	Employees' pensions and benefits	A	B	C	491,297	418,818	72,478
83	796	Franchise requirements	A	B	C	1,328	1,419	(91)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			6,681	4,181	2,500
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			289	3,443	(3,154)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	47,463	60,114	(12,651)
90		<b>Total administrative and general expenses</b>				<b>3,775,379</b>	<b>3,820,427</b>	<b>(45,047)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	217	-	217
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>217</b>	<b>-</b>	<b>217</b>
95		<b>Total operating expenses</b>				<b>14,698,272</b>	<b>14,024,034</b>	<b>674,238</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	502,958	502,958			
2	State corp. franchise tax	276,002	276,002			
3	Payroll taxes	77,256	77,256			
4	Other state and local taxes	223,223	223,223			
5	Other federal taxes	-	-			
6	Federal income tax	58,570	58,570			
7	Groundwater assessments	206,363	206,363			
	Total	1,344,373	1,344,373			

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	Purchased from								
29									
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			



<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	14,601	14,635	-	-
Commercial (including domestic)	941	1,003	-	-
Industrial	1	1	-	-
Public authorities	169	165	-	-
Irrigation	84	87	-	-
Other (specify)	2	2	-	-
Contract	1	3		
Subtotal	<b>15,799</b>	<b>15,896</b>	-	-
Private fire connections	-	-	179	181
Public fire hydrants	-	-	-	-
Total	<b>15,799</b>	<b>15,896</b>	<b>179</b>	<b>181</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	6,736	
3/4 - in	4,334	3,775
1 - in	4,265	11,256
1 1/2 - in	167	68
2 - in	587	709
3 - in	50	17
4 - in	22	80
6 - in	11	86
8 - in	5	69
Other	-	17
Total	16,177 *	16,077

\* Based upon meters installed (includes inactive).

<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	11
2. Used, before repair	121
3. Used, after repair	2
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	11,009
2. More than 10, but less than 15 years	3,850
3. More than 15 years	1,318

**SCHEDULE D-7**Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>

Classification of Service								Subtotal
	January	February	March	April	May	June	July	
Commercial	208,198	242,497	239,315	309,156	392,120	472,462	483,319	2,347,067
Industrial	1	1	-	-	2	-	1	5
Public authorities	7,204	9,484	10,440	21,215	33,561	35,187	46,241	163,332
Irrigation	2,643	7,591	6,928	10,720	12,020	15,789	16,793	72,484
Other (specify)	168	(556)	10	14	30	30	25	(279)
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>218,214</b>	<b>259,017</b>	<b>256,693</b>	<b>341,105</b>	<b>437,733</b>	<b>523,468</b>	<b>546,379</b>	<b>2,582,609</b>

Classification of Service							Subtotal	Total Current Year	Total Prior Year
	August	September	October	November	December	Subtotal			
Commercial	505,080	541,273	412,121	380,885	284,605	2,123,964	4,471,031	4,459,695	
Industrial	-	-	-	14	6	20	25	13	
Public authorities	47,509	47,644	39,768	35,046	22,483	192,450	355,782	335,852	
Irrigation	18,206	20,690	16,479	12,985	8,578	76,938	149,422	150,398	
Other (specify)	23	30	26	20	26	125	(154)	2,842	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>570,818</b>	<b>609,637</b>	<b>468,394</b>	<b>428,950</b>	<b>315,698</b>	<b>2,393,497</b>	<b>4,976,106</b>	<b>4,948,800</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 \_\_\_\_\_ 66,559 \*

\* Assumes 4.14 per household.



## 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><u>34,651</u></u>
100.3	Construction Work in Progress	\$	<u><u>877,291</u></u>
241	Advances for Construction	\$	<u><u>3,332,662</u></u>
265	Contributions in Aid of Construction	\$	<u><u>3,215,460</u></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 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, 2013, through December 31, 2013.

Vice President - Finance, Treasurer and  
 Assistant Secretary

Title (Please Print)

Signature

909 394-3600

Telephone Number

April 30, 2014

Date

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