

Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# \_\_\_\_\_

**2013  
ANNUAL REPORT  
OF**

**GOLDEN STATE WATER COMPANY**

---

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

**630 E. FOOTHILL BLVD., SAN DIMAS, CA 91773**

---

(OFFICIAL MAILING ADDRESS)

ZIP

**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**

## TABLE OF CONTENTS

	Page
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Balance Sheet Data and Capitalization - Excluding Non-Regulated Activities	8
Income Statement and Other Related Data - Excluding Non-Regulated Activities	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12
Schedule A - Comparative Balance Sheets - Assets and Other Debits	13
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	14
Schedule B - Income Account for the Year	15
Schedule A-1 - Account 100 - Utility Plant	16
Schedule A-1a - Account 100.1 - Utility Plant in Service	16 - 17
Schedule A-1b - Account 302 - Franchises and Consents	17
Schedule A-1c - Account 100.4 - Utility Plant Held for Future Use	18
Schedule A-2 - Account 110 - Other Physical Property	18
Schedule A-1d - Rate Base and Working Cash	19
Schedule A-3 - Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves	20
Schedule A-3a - Account 250 - Analysis of Entries in Depreciation Reserve	21
Schedule A-4 - Account 111 - Investment in Associated companies	22
Schedule A-5 - Account 112 - Other Investments	22
Schedule A-6 - Account 113 - Sinking Funds	22
Schedule A-7 - Account 114 - Miscellaneous Special Funds	23
Schedule A-8 - Account 121 - Special Deposits	23
Schedule A-9 - Account 124 - Notes Receivable	23
Schedule A-10 - Account 126 - Receivables for Associated Companies	24
Schedule A-11 - Account 132 - Prepayments	24
Schedule A-12 - Account 133 - Other Current and Accrued Assets	24
Schedule A-13 - Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	25
Schedule A-14 - Account 141 - Extraordinary Property Losses	26
Schedule A-15 - Account 146 - Other Deferred Debits	26
Schedule A-16 - Account 150 - Discount on Capital Stock	26
Schedule A-17 - Account 151 - Capital Stock Expense	26
Schedule A-18 - Accounts 200 and 201 - Capital Stock	27
Schedule A-18a - Record of Stockholders at End of Year	27
Schedule A-19 - Account 203 - Premiums and Assessments on Capital Stock	27
Schedule A-20 - Account 270 - Capital Surplus (For Use by Corporations Only)	28
Schedule A-21 - Account 271 - Earned Surplus (For Use by Corporations Only)	28
Schedule A-22 - Account 204 - Propriety Capital (Sole Proprietor or Partnership)	29

**TABLE OF CONTENTS**

Schedule A-23 - Account 205 - Undistributed Profits of Proprietorship or Partnership)	29
Schedule A-24 - Account 210 - Bonds	30
Schedule A-24 (a) - Class A Water Companies - Safe Drinking Water Bond Act Data	31
Schedule A-25 - Account 212 - Advances from Associated Companies	32
Schedule A-26 - Account 213 - Miscellaneous Long Term Debt	32
Schedule A-27 - Securities Issued or Assumed During Year	32
Schedule A-28 - Account 220 - Notes Payable	33
Schedule A-29 - Account 223 - Payables to Associated Companies	33
Schedule A-30 - Account 230 - Other Current and Accrued Liabilities	33
Schedule A-31 - Account 228 - Accrued and Prepaid Taxes	34
Schedule A-32 - Account 241 - Advances for Construction	35
Schedule A-33 - Account 242 - Other Deferred Credits	36
Schedule A-34 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	36
Schedule A-35 - Account 265 - Contributions in Aid of Construction	37
Schedule B-1 - Account 501 - Operating Revenues	38
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	38
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	39-41
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	42
Schedule B-4 - Account 507 - Taxes Charged During Year	42
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	43
Schedule B-6 - Account 521 - Income from Non-utility Operations	44
Schedule B-7 - Account 526 - Miscellaneous Non-operating Revenue	44
Schedule B-8 - Account 527 - Non-operating Revenue Deductions (Dr.)	44
Schedule B-9 - Account 535 - Other Interest Charges	44
Schedule B-10 - Miscellaneous Income Deductions	44
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	45
Schedule C-2 - Compensation of Individual Proprietor or Partner	46
Schedule C-3 - Employees and Their Compensation	46
Schedule C-4 - Record of Accidents During Year	46
Schedule C-5 - Expenditures for Political Purposes	47
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	47
Schedule C-7 - Bonuses Paid to Executives & Officers	47
Schedule D-1 - Sources of Supply and Water Developed	48
Schedule D-2 - Description of Storage Facilities	48
Schedule D-3 - Description of Transmission and Distribution Facilities	49
Schedule D-4 - Number of Active Service Connections	50
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	50
Schedule D-6 - Meter Testing Data	50
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	51
Schedule D-8 - Status with State Board of Public Health	52
Schedule D-9 - Statement of Material Financial Interest	52

## TABLE OF CONTENTS

Schedule E-1 - Balancing & Memorandum Accounts	53
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	54
Schedule E-3 - Description of Water Conservation Program(s)	54
Schedule E-4 - Report on Affiliated Transactions	55
All Water Utilities - Safe Drinking Water Bond Act / State Revolving Fund Data	56-57
Facilities Fees Data	58
Declaration	59
Index	60

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2013, through December 31, 2013. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

## **I N S T R U C T I O N S**

**FOR PREPARATION OF  
SELECTED FINANCIAL DATA SHEET  
FOR ALL WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

**BALANCE SHEET AND CAPITALIZATION DATA**

Calendar Year 2013

Name of Utility: Golden State Water Company Telephone: 909-394-3600Person Responsible for this Report: Jimmy Cheung

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	\$ 33,731,496	\$ 34,001,011	\$ 33,866,253
2 Land and Land Rights	14,380,457	14,965,256	14,672,856
3 Depreciable Plant	1,165,631,616	1,246,333,906	1,205,982,761
4 Gross Plant in Service	<b>1,213,743,568</b>	<b>1,295,300,173</b>	<b>1,254,521,871</b>
5 Less: Accumulated Depreciation	(397,009,978)	(424,685,726)	(410,847,852)
6 Net Water Plant in Service	<b>816,733,590</b>	<b>870,614,447</b>	<b>843,674,019</b>
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	45,415,275	56,705,753	51,060,514
9 Materials and Supplies	2,244,423	1,858,743	2,051,583
10 Less: Advances for Construction	(73,696,709)	(72,668,060)	(73,182,385)
11 Less: Contributions in Aid of Construction	(106,449,694)	(114,915,726)	(110,682,710)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(136,365,486)	(152,197,947)	(144,281,717)
13 Net Plant Investment	<b>547,881,398</b>	<b>589,397,211</b>	<b>568,639,305</b>
<b>CAPITALIZATION</b>			
14 Common Stock	\$ 231,479,997	\$ 233,721,268	\$ 232,600,632
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	184,030,136	203,145,627	193,587,882
18 Common Stock and Equity (Lines 14 through 17)	<b>415,510,133</b>	<b>436,866,895</b>	<b>426,188,514</b>
19 Preferred Stock	-	-	-
20 Long-Term Debt	332,463,102	326,079,172	329,271,137
21 Notes Payable	3,327,898	6,297,676	4,812,787
22 Total Capitalization (Lines 18 through 21)	<b>\$ 751,301,133</b>	<b>\$ 769,243,743</b>	<b>\$ 760,272,438</b>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

Name of Utility: Golden State Water Company Telephone: 909-394-3600

<b>INCOME STATEMENT</b>	Annual Amount
23 Unmetered Water Revenue	\$ 4,719,585
24 Fire Protection Revenue	1,650,814
25 Irrigation Revenue	8,138,704
26 Metered Water Revenue	298,326,482
27 Total Operating Revenue	<b>312,835,585</b>
28 <u>Operating Expenses</u>	153,727,513
29 Depreciation Expense (Composite Rate: <u>3.40%</u> )	33,646,346
30 Amortization and Property Losses	1,800,034
31 Property Taxes	6,868,787
32 Taxes Other Than Income Taxes	21,551,091
33 Total Operating Revenue Deduction Before Taxes	<b>217,593,772</b>
34 California Corp. Franchise Tax	6,966,060
35 Federal Corporate Income Tax	23,060,576
36 Total Operating Revenue Deduction After Taxes	<b>247,620,407</b>
37 Net Operating Income (Loss) - California Water Operations	<b>65,215,178</b>
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	3,662,271
39 Income Available for Fixed Charges	68,877,449
40 Interest Expense	20,235,381
41 Net Income (Loss) Before Dividends	48,642,068
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	<b>\$ 48,642,068</b>

**OTHER DATA**

44 Refunds of Advances for Construction	3,022,956
45 Total Payroll Charged to Operating Expenses	45,611,662
46 Purchased Water	56,971,539
47 Power	9,517,832
<b>48 Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	2,071,309
b. Pre-TRA 1986 Advances for Construction	8,513,873
c. Post TRA 1986 Contributions in Aid of Construction	112,269,720
d. Post TRA 1986 Advances for Construction	63,076,057

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		242,605	249,403	246,004
50 Flat Rate Service Connections		13,052	8,039	10,546
51 Total Active Service Connections		255,657	257,442	256,550



**BALANCE SHEET AND CAPITALIZATION DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2013

Name of Utility: Golden State Water Company Telephone: 909-394-3600

Person Responsible for this Report: Jimmy Cheung

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	\$ 33,731,496	\$ 34,001,011	\$ 33,866,253
2 Land and Land Rights	14,380,457	14,965,256	14,672,857
3 Depreciable Plant	1,165,631,616	1,246,333,906	1,205,982,761
4 Gross Plant in Service	<b>1,213,743,568</b>	<b>1,295,300,173</b>	<b>1,254,521,870</b>
5 Less: Accumulated Depreciation	(397,009,978)	(424,685,726)	(410,847,852)
6 Net Water Plant in Service	<b>816,733,590</b>	<b>870,614,447</b>	<b>843,674,019</b>
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	45,415,275	56,705,753	51,060,514
9 Materials and Supplies	1,352,670	1,389,747	1,371,209
10 Less: Advances for Construction	(72,630,298)	(71,589,930)	(72,110,114)
11 Less: Contributions in Aid of Construction	(99,565,163)	(107,735,488)	(103,650,326)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(132,373,733)	(144,499,907)	(138,436,820)
13 Net Plant Investment	<b>\$ 558,932,341</b>	<b>\$ 604,884,623</b>	<b>\$ 581,908,482</b>

<b>CAPITALIZATION</b>			
14 Common Stock	\$ 231,479,997	\$ 233,721,268	\$ 232,600,632
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	144,335,220	159,788,440	152,061,830
18 Common Stock and Equity (Lines 14 through 17)	<b>375,815,216</b>	<b>393,509,708</b>	<b>384,662,462</b>
19 Preferred Stock	-	-	-
20 Long-Term Debt	332,463,102	326,079,172	329,271,137
21 Notes Payable	3,327,898	6,297,676	4,812,787
22 Total Capitalization (Lines 18 through 21)	<b>\$ 711,606,216</b>	<b>\$ 725,886,556</b>	<b>\$ 718,746,386</b>

Note: Line 9: Adjusted to exclude materials and supplies related to electric operations.  
Line 10: Adjusted to exclude Advances for Construction related to electric operations.  
Line 11: Adjusted to exclude Contributions in Aid of Construction related to electric operations and publicly funded grant plant.  
Line 12: Adjusted to exclude Deferred Income and Investment Tax Credits related to electric operations.  
Line 17: Adjusted to exclude Retained Earnings related to electric operations  
Line 22: Adjusted to exclude certain activities related to electric operations and non-regulated activity.

---



---



---



---



---

**INCOME STATEMENT AND OTHER DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2013

Name of Utility: Golden State Water Company Telephone: 909-394-3600

<b>INCOME STATEMENT</b>	Annual Amount
23 Unmetered Water Revenue	\$ 4,719,585
24 Fire Protection Revenue	1,650,814
25 Irrigation Revenue	8,138,704
26 Metered Water Revenue	298,326,482
27 Total Operating Revenue	<b>312,835,585</b>
28 <u>Operating Expenses</u>	153,727,513
29 Depreciation Expense (Composite Rate: <u>3.40%</u> )	33,646,346
30 Amortization and Property Losses	1,800,034
31 Property Taxes	6,868,787
32 Taxes Other Than Income Taxes	21,551,091
33 Total Operating Revenue Deduction Before Taxes	<b>217,593,772</b>
34 California Corp. Franchise Tax	6,966,060
35 Federal Corporate Income Tax	23,060,576
36 Total Operating Revenue Deduction After Taxes	<b>247,620,407</b>
37 Net Operating Income (Loss) - California Water Operations	<b>65,215,178</b>
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	-
39 Income Available for Fixed Charges	65,215,178
40 Interest Expense	20,235,381
41 Net Income (Loss) Before Dividends	44,979,797
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	<b>\$ 44,979,797</b>

**OTHER DATA**

44 Refunds of Advances for Construction	3,022,956
45 Total Payroll Charged to Operating Expenses	45,611,662
46 Purchased Water	56,971,539
47 Power	9,517,832
<b>48 Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	2,071,309
b. Pre-TRA 1986 Advances for Construction	8,513,873
c. Post TRA 1986 Contributions in Aid of Construction	112,269,720
d. Post TRA 1986 Advances for Construction	63,076,057

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		242,605	249,403	246,004
50 Flat Rate Service Connections		13,052	8,039	10,546
51 Total Active Service Connections		255,657	257,442	256,550

## Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

- 1 Adjusted BS & Cap Data (Utility) to exclude \$468,996 Materials and Supplies related to Electric Operations.
- 2 Adjusted BS & Cap Data (Utility) to exclude \$1,078,130 Advances for Construction related to Electric Operations.
- 3 Adjusted BS & Cap Data (Utility) to exclude \$574,697 Contributions in Aid of Construction related to Electric Operations and \$6.6M of publicly funded grant plant.
- 4 Adjusted IS & Other Data (Utility) to exclude \$3,662,271 related to Electric Operations and non-regulated activities. See schedules B-6, B-7, B-8 and B-10 for details

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2013:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
See attached Annual Report of Affiliate Entities, section A2											

### GENERAL INFORMATION

1. Name under which utility is doing business: GOLDEN STATE WATER COMPANY  
 2. Official mailing address: 630 E FOOTHILL BLVD SAN DIMAS, CA

3. Name and title of person to whom correspondence should be addressed: GLADYS FARROW, VICE PRESIDENT FINANCE, TREASURY Telephone: 909-394-3600

4. Address where accounting records are maintained: 630 E FOOTHILL BLVD SAN DIMAS, CA 91773-9016

5. Service Area (Refer to district reports if applicable) SEE DISTRICT REPORTS

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
 Name: SEE DISTRICT REPORTS Telephone: \_\_\_\_\_  
 Address: \_\_\_\_\_

7. OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) \_\_\_\_\_  
 Organized under laws of (state) CALIFORNIA Date: 12/31/1929

Principal Officers:  
 Name: ROBERT J. SPROWLS Title: PRESIDENT, CEO  
 Name: EVA TANG Title: CFO, SR. VICE PRESIDENT - FINANCE  
 Name: DENISE KRUGER Title: SR VICE PRESIDENT - REGULATED UTILITIES  
 Name: GLADYS FARROW Title: VICE PRESIDENT FINANCE, TREASURY

8. Names of associated companies: CALIFORNIA CITIES, INC.

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
 Name: NONE Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_

10. Use the space below for supplementary information or explanations concerning this report:  
 \_\_\_\_\_

11. List Name, Grade, and License Number of all Licensed Operators:  
SEE SCHEDULE ATTACHED

12. List Name, Address, and Phone Number of your company's external auditor:  
 Name: PRICE WATERHOUSE COOPERS LLP Telephone: (213) 356-6606  
 Address: 601 S. FIGUEROA ST, STE 900, LOS ANGELES, CA 90017

13. This annual report was prepared by:  
GOLDEN STATE WATER COMPANY  
 Name of firm or consultant: NONE  
 Address of firm or consultant: \_\_\_\_\_  
 \_\_\_\_\_  
 Phone Number of firm or consultant: ( )

**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility Plant in Service	A-1	\$ 1,352,005,926	\$ 1,259,158,843
3	107	Utility Plant Adjustments			
4		Total Utility Plant		<b>1,352,005,926</b>	<b>1,259,158,843</b>
5	250	Reserve for Depreciation of Utility Plant	A-3	401,607,096	375,725,265
6	251	Reserve for amortization of limited term utility investments	A-3	23,078,630	21,284,714
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	-	-
8		Total utility plant reserves		<b>424,685,726</b>	<b>397,009,978</b>
9		Total utility plant less reserves		<b>927,320,200</b>	<b>862,148,865</b>
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other Physical Property	A-2	93,610,668	93,058,080
13	253	Reserve for depreciation and amortization of other property	A-3	38,500,607	36,576,758
14		Other physical property less reserve		<b>55,110,061</b>	<b>56,481,322</b>
15	111	Investments in Associated Companies	A-4	31,631	31,631
16	112	Other Investments	A-5	8,710,150	6,276,098
17	113	Sinking Funds	A-6	-	-
18	114	Miscellaneous Special Funds	A-7	-	-
19		Total investments and fund accounts		<b>63,851,842</b>	<b>62,789,051</b>
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		37,659,318	22,383,311
23	121	Special Deposits	A-8	-	-
24	122	Working Funds		28,868	12,894
25	123	Temporary Cash Investments		-	-
26	124	Notes Receivable	A-9	500,000	-
27	125	Accounts Receivable ( gross)		47,971,195	44,537,341
28	126	Receivables from Associated Companies	A-10	197,661	1,987,961
29	131	Materials and Supplies - Water Department		1,389,747	1,352,670
30	131	Materials and Supplies - Electric Department		468,996	891,753
31	132	Prepayments	A-11	2,097,332	2,153,095
32	133	Other Current and Accrued Assets	A-12	120,797	2,010,093
33		Total Current and Accrued Assets		<b>90,433,914</b>	<b>75,329,117</b>
34					
35		<b>IV. DEFERRED DEBITS</b>			
36	140	Unamortized Debt Discount and Expense	A-13	5,142,450	5,538,773
37	141	Extraordinary Property Losses	A-14	-	-
38	142	Preliminary Survey and Investigation Charges		39,195	-
39	143	Clearing Accounts		24,933	63,745
40	145	Other Work in Progress		-	-
41	146	Other Deferred Debits	A-15	128,042,841	184,983,012
42		Total Deferred Debits		<b>133,249,418</b>	<b>190,585,531</b>
43		Total Assets and Other Debits		<b>\$ 1,214,855,374</b>	<b>\$ 1,190,852,564</b>

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
44		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
45	200	Common Capital Stock	A-18	\$ 233,721,268	\$ 231,479,997
46	201	Preferred Capital Stock	A-18	-	-
47	202	Stock liability for Conversion		-	-
48	203	Premiums and Assessments on Capital Stock	A-19	-	-
49	150	Discount on Capital Stock	A-16	( )	( )
50	151	Capital Stock Expense	A-17	( )	( )
51	270	Capital Surplus	A-20		-
52	271	Earned Surplus	A-21	203,145,627	184,030,136
53		Total Corporate Capital and Surplus		<b>436,866,895</b>	<b>415,510,133</b>
54					
55		<b>II. PROPRIETARY CAPITAL</b>			
56	204	Proprietary Capital (Individual or Partnership)	A-22	-	-
57	205	Undistributed Profits of Proprietorship or Partnership	A-23	-	-
58		Total Proprietary Capital		-	-
59					
60		<b>III. LONG-TERM DEBT</b>			
61	210	Bonds	A-24	-	-
62	211	Receivers' Certificates		-	-
63	212	Advances from Associated Companies	A-25	-	-
64	213	Miscellaneous Long-term Debt	A-26	326,079,172	332,463,102
65		Total Long-term Debt		<b>326,079,172</b>	<b>332,463,102</b>
66					
67		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
68	220	Notes Payable	A-28	6,297,676	3,327,898
69	221	Notes Receivable Discounted		-	-
70	222	Accounts Payable		37,740,300	27,421,379
71	223	Payables to Associated Companies	A-29	-	-
72	224	Dividends Declared		-	-
73	225	Matured Long-term Debt		-	-
74	226	Matured Interest		-	-
75	227	Customers' Deposits		1,436,111	1,420,520
76	228	Accrued and Prepaid Taxes	A-31	(5,751,060)	(16,395,189)
77	229	Interest Accrued		3,896,999	3,908,505
78	230	Other Current and Accrued Liabilities	A-30	17,330,969	18,729,968
79		Total Current and Accrued Liabilities		<b>60,950,995</b>	<b>38,413,081</b>
80					
81		<b>V. DEFERRED CREDITS</b>			
82	240	Unamortized Premium on Debt	A-13	-	-
83	241	Advances for Construction - Water	A-32	71,589,930	72,630,298
84	241	Advances for Construction - Electric		1,078,130	1,066,412
85	242	Other Deferred Credits	A-33	50,062,095	86,777,179
86		Deferred income taxes and investment tax credits		152,197,947	136,365,486
87		Total deferred credits		<b>274,928,102</b>	<b>296,839,375</b>
88		<b>VI. RESERVES</b>			
89	254	Reserve for Uncollectible Accounts	A-34	1,114,484	1,177,180
90	255	Insurance Reserve	A-34		-
91	256	Injuries and Damages Reserve	A-34		-
92	257	Employees' Provident Reserve	A-34		-
93	258	Other Reserves	A-34		-
94		Total Reserves		1,114,484	1,177,180
95					
96		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
97	265	Contributions in Aid of Construction - Water	A-35	107,735,488	99,565,163
98	266	Publicly funded grant plant-water	A-35	6,605,541	6,321,730
99		Contributions in aid of construction- Electric		574,697	562,801
100		Total Liabilities and Other Credits		<b>\$ 1,214,855,374</b>	<b>\$ 1,190,852,564</b>

**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating Revenues	B-1	\$ 312,835,585
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	153,727,513
6	503	Depreciation	A-3	33,646,346
7	504	Amortization of Limited-term Utility Investments	A-3	1,800,034
8	505	Amortization of Utility Plant Acquisition Adjustments	A-3	
9	506	Property Losses Chargeable to Operations	B-3	
10	507	Taxes	B-4	58,446,513
11		Total Operating Revenue Deductions		247,620,407
12		Net Operating Revenues		65,215,178
13	508	Income from Utility Plant Leased to Others		
14	510	Rent for Lease of Utility Plant		
15		Total Utility Operating Income		
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-6	2,533,280
19	522	Revenue from Lease of Other Physical Property		
20	523	Dividend Revenues		
21	524	Interest Revenues		612,122
22	525	Revenues from Sinking and Other Funds		
23	526	Miscellaneous Nonoperating Revenues	B-7	2,584,795
24	527	Nonoperating Revenue Deductions - <b>Dr.</b>	B-8	1,330,291
25		Total Other Income		4,399,906
26		Net Income before Income Deductions		69,615,084
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt		20,341,181
30	531	Amortization of Debt Discount and Expense		464,282
31	532	Amortization of Premium on Debt - <b>Cr.</b>		
32	533	Taxes Assumed on Interest		
33	534	Interest on Debt to Associated Companies		97,230
34	535	Other Interest Charges	B-9	26,380
35	536	Interest Charged to Construction - <b>Cr.</b>		81,570
36	537	Miscellaneous Amortization		
37	538	Miscellaneous Income Deductions	B-10	125,513
38		Total Income Deductions		20,973,016
39		Net Income		\$ 48,642,068
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous Reservations of Net Income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		



SCHEDULE A-1							
Account 100 - Utility Plant							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	\$ 1,222,504,942	\$ 90,891,225	\$ (11,068,990)	\$ 1,734,370	\$ 1,304,061,547
2	100.2	Utility Plant Leased to Others					
3	100.3	Construction Work in Progress	45,415,275	102,776,493		(91,486,015)	56,705,753
4	100.5	Utility Plant Acquisition Adjustments	(8,761,374)				(8,761,374)
5	100.6	Utility Plant in Process of Reclassification					
6		Total utility plant	\$ 1,259,158,843	\$ 193,667,718	\$ (11,068,990)	\$ (89,751,645)	\$ 1,352,005,926

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	\$ 253,086	\$ -	\$ -	\$ -	\$ 253,086
3	302	Franchises and Consents (Schedule A-1b)	152,295	-	-	-	152,295
4	303	Other Intangible Plant	33,326,115	269,515	-	-	33,595,630
5		Total Intangible Plant	<b>33,731,496</b>	<b>269,515</b>	-	-	<b>34,001,011</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	<b>14,380,457</b>	<b>72,131</b>	<b>(6,377)</b>	<b>519,045</b>	<b>14,965,256</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	243,481	54,036	-	-	297,517
12	312	Collecting and Impounding Reservoirs	605,202	126,036	-	(4,843)	726,395
13	313	Lake, River and Other Intakes	6,159	-	-	-	6,159
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	46,218,707	2,500,261	(176,209)	640,606	49,183,365
16	316	Supply Mains	23,273,684	1,150,977	(17,676)	124	24,407,109
17	317	Other Source of Supply Plant	907,212	-	-	-	907,212
18		Total Source of Supply Plant	<b>71,254,445</b>	<b>3,831,310</b>	<b>(193,885)</b>	<b>635,887</b>	<b>75,527,757</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	18,851,524	544,840	(48,334)	66,662	19,414,691
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	112,810,741	6,731,593	(2,885,888)	461,806	117,118,252
25	325	Other Pumping Plant	8,901,657	483,226	(32,880)	(0)	9,352,002
26		Total Pumping Plant	<b>140,563,921</b>	<b>7,759,658</b>	<b>(2,967,103)</b>	<b>528,468</b>	<b>145,884,946</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	15,305,562	2,209,584	(55,274)	196,229	17,656,101
30	332	Water Treatment Equipment	47,165,054	5,891,208	(1,011,780)	21,771	52,066,253
31		Total Water Treatment Plant	<b>62,470,616</b>	<b>8,100,792</b>	<b>(1,067,054)</b>	<b>218,000</b>	<b>69,722,354</b>

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	714,604	273,730	(1,000)	(157,014)	830,320
34	342	Reservoirs and Tanks	58,105,345	2,331,864	(47,889)	-	60,389,321
35	343	Transmission and Distribution Mains	439,997,575	36,327,646	(1,015,482)	(10,772)	475,298,967
36	344	Fire Mains	2,615,017	964,765	(30,180)	-	3,549,602
37	345	Services	156,635,279	12,823,357	(1,029,086)	-	168,429,550
38	346	Meters	66,974,858	6,388,084	(2,645,030)	21,607	70,739,519
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	60,565,932	5,983,436	(287,013)	-	66,262,354
41	349	Other Transmission and Distribution Plant	2,425,605	-	-	-	2,425,605
42		Total Transmission and Distribution Plant	<b>788,034,214</b>	<b>65,092,882</b>	<b>(5,055,680)</b>	<b>(146,178)</b>	<b>847,925,237</b>
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	16,367,120	681,450	(79,850)	-	16,968,720
46	372	Office Furniture and Equipment	53,154,181	3,424,423	(505,220)	(20,852)	56,052,531
47	373	Transportation Equipment	12,258,584	1,450,151	(1,049,915)	-	12,658,819
48	374	Stores Equipment	-	-	-	-	-
49	375	Laboratory Equipment	80,453	-	-	-	80,453
50	376	Communication Equipment	1,188,802	2,827	(8,205)	-	1,183,424
51	377	Power Operated Equipment	5,486,845	8,881	(66,955)	(0)	5,428,771
52	378	Tools, Shop and Garage Equipment	3,678,486	364,287	(8,746)	0	4,034,027
53	379	Other General Plant	563,983	(167,083)	-	-	396,901
54		Total General Plant	<b>92,778,454</b>	<b>5,764,937</b>	<b>(1,718,892)</b>	<b>(20,852)</b>	<b>96,803,647</b>
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	103,342	-	-	-	103,342
58	391	Utility Plant Purchased	19,187,997	-	(60,000)	-	19,127,997
59	392	Utility Plant Sold	-	-	-	-	-
60		Total Undistributed Items	<b>19,291,339</b>	<b>-</b>	<b>(60,000)</b>	<b>-</b>	<b>19,231,339</b>
61		Total Utility Plant in Service	<b>\$ 1,222,504,942</b>	<b>\$ 90,891,225</b>	<b>\$ (11,068,990)</b>	<b>\$ 1,734,370</b>	<b>\$ 1,304,061,547</b>

<b>SCHEDULE A-1b</b> <b>Account 302 - Franchises and Consents</b>					
Line No.	Name of Original Grantor (a)	Date Granted (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1	See attached schedule for franchise listing				
2					
3					
4					
5					
		Total			

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

<b>SCHEDULE A-1c</b>				
<b>Account 100.4 - Utility Plant Held for Future Use</b>				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			\$ -
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

<b>SCHEDULE A-2</b>		
<b>Account 110 - Other Physical Property</b>		
Line No	Name and Description of Property (a)	Book Value End of Year (b)
1	Arden Cordova	\$ 18,801
2	Barstow	37,549
3	Claremont	46,542
4	Desert	560
5	Metro	130,368
6	Orange	14,861
7	Pomona	31,214
8	San Gabriel	3,004
9	Santa Maria	3,300
10	San Dimas	266,781
11	Simi	695
12	Wrightwood	21,335
13	Electric Non Operating	550
14	Rate base disallowance assets, net of depreciation reserves and CIAC	9,066,322
15	Subtotal	<b>9,641,881</b>
16	State Water Project- Other non-regulated	4,560,620
17	Electric Utility Plant	79,360,207
18	Electric Utility CWIP	47,960
19	Total	<b>93,610,668</b>

**SCHEDULE A-1d  
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	\$ 1,241,417,951	\$ 1,162,900,455
3		Construction Work in Progress	54,532,085	43,922,831
4		General Office Prorate	(7,574,071)	(7,574,071)
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>1,288,375,965</b>	<b>1,199,249,215</b>
6		Less Accumulated Depreciation		
7		Plant in Service	394,346,079	370,385,378
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>394,346,079</b>	<b>370,385,378</b>
10		Less Other Reserves		
11		Deferred Income Taxes	99,977,097	88,953,562
12		Deferred Investment Tax Credit	1,749,209	1,821,773
13		Other Reserves	1,850,354	1,737,383
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>103,576,660</b>	<b>92,512,718</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	101,517,177	93,445,753
17		Advances for Construction	65,617,157	66,568,743
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>167,134,334</b>	<b>160,014,496</b>
20		<b>Add Materials and Supplies</b>	1,406,801	1,369,724
21		<b>Add Working Cash (=Line 34)</b>	10,825,099	291,800
22		<b>TOTAL RATE BASE</b>	<b>\$ 653,343,605</b>	<b>\$ 602,575,558</b>
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</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)		
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

<b>SCHEDULE A-3</b>					
<b>Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves</b>					
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	\$ 375,725,264	\$ 21,284,714		\$ 36,576,758
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	34,842,782	1,800,293	-	2,315,733
4	(b) Charged to Account 265	3,335,122	-	-	12,981
5	(c) Charged to clearing accounts	1,597,679	-	-	225,888
6	(d) Salvage recovered	342,466	-	-	3,176
7	(e) All other credits <sup>(2)</sup>	87,224			
8	Total credits	\$ 40,205,273	\$ 1,800,293	\$ -	\$ 2,557,778
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	10,822,697	6,377	-	412,596
11	(b) Cost of removal	3,413,520	-	-	221,333
12	(c) All other debits <sup>(3)</sup>	87,224			
13	Total debits	\$ 14,323,441	\$ 6,377	\$ -	\$ 633,929
14	Balance in reserve at end of year	\$ 401,607,096	\$ 23,078,630	\$ -	\$ 38,500,607
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				%
17					3.4% for both water and electric
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )			
37	(b) Liberalized	( )			
38	(1) Double declining balance	( )			
39	(2) ACRS	( )			
40	(3) MACRS	( )			
41	(4) Others	( )			
42	(c) Both straight line and liberalized	( )			

**SCHEDULE A-3a**  
**Account 250 - Analysis of Entries in Depreciation Reserve**

(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 Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	\$ (92,722)	\$ (5,267)	\$ -	\$ -	\$ (97,989)
3	312	Collecting and Impounding Reservoirs	(276,019)	(3,731)	-	-	(279,750)
4	313	Lake, river and Other Intakes	(5,647)	(24)	-	-	(5,671)
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(10,944,345)	(2,267,263)	98,269	364,069	(12,749,270)
7	316	Supply Mains	(4,805,808)	(457,552)	17,676	9,631	(5,236,054)
8	317	Other Source of Supply Plant	(744,236)	(25,639)	-	-	(769,875)
9		Total Source of Supply Plant	(16,868,778)	(2,759,476)	115,945	373,699	(19,138,609)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(3,332,883)	(545,088)	48,334	27,773	(3,801,864)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(33,295,401)	(5,077,692)	2,723,911	484,442	(35,164,740)
16	325	Other Pumping Plant	(2,545,971)	(379,041)	32,880	645	(2,891,487)
17		Total Pumping Plant	(39,174,256)	(6,001,820)	2,805,125	512,860	(41,858,091)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(3,038,547)	(400,854)	55,274	17,995	(3,366,132)
21	332	Water Treatment Equipment	(16,644,641)	(2,344,809)	1,011,780	57,088	(17,920,583)
22		Total Water Treatment Plant	(19,683,188)	(2,745,663)	1,067,054	75,082	(21,286,716)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(150,314)	(35,396)	1,000	1,513	(183,198)
26	342	Reservoirs and Tanks	(12,173,833)	(1,546,122)	47,889	109,174	(13,562,892)
27	343	Transmission and Distribution Mains	(115,185,513)	(8,522,967)	1,015,482	830,899	(121,862,099)
28	344	Fire Mains	(26,461)	(88,354)	30,180	1,930	(82,705)
29	345	Services	(56,112,850)	(5,450,745)	1,029,086	1,170,979	(59,363,531)
30	346	Meters	(37,875,341)	(5,259,236)	2,645,030	(18,227)	(40,507,774)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(17,441,856)	(1,205,210)	287,013	131,161	(18,228,892)
33	349	Other Transmission and Distribution Plant	(1,028,188)	(50,389)	-	-	(1,078,578)
34		Total Transmission and Distribution Plant	(239,994,357)	(22,158,420)	5,055,680	2,227,428	(254,869,668)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(5,273,116)	(374,810)	79,850	-	(5,568,077)
38	372	Office Furniture and Equipment	(26,854,464)	(3,756,795)	505,220	1,736	(30,104,303)
39	373	Transportation Equipment	(10,007,712)	(1,042,294)	1,049,915	(109,751)	(10,109,842)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(69,432)	(3,492)	-	-	(72,923)
42	376	Communication Equipment	(1,104,060)	(23,777)	8,205	-	(1,119,631)
43	377	Power Operated Equipment	(3,710,574)	(358,824)	66,955	(10,000)	(4,012,443)
44	378	Tools, Shop and Garage Equipment	(2,516,216)	(270,304)	8,746	-	(2,777,775)
45	379	Other General Plant	(263,913)	(28,332)	-	-	(292,246)
46	390	Other Tangible Property	(93,927)	(875)	-	-	(94,801)
47	391	Water Plant Purchased	(10,111,272)	(250,700)	60,000	-	(10,301,972)
48		Total General Plant	(60,004,686)	(6,110,203)	1,778,892	(118,016)	(64,454,012)
49		Total	\$ (375,725,265)	\$ (39,775,583)	\$ 10,822,697	\$ 3,071,054	\$ (401,607,096)

<b>SCHEDULE A-4</b> <b>Account 111 - Investments in Associated Companies</b>							
Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	COMMON	West End Consolidated	\$ 18,833	\$ 18,833			
2		Covina Irrigating	12,798	12,798			
3							
4							
5							
6							
7		Total <sup>1</sup>	\$ 31,631	\$ 31,631			

1 The total should agree with the balance at the end of the year in Account 111 on page 5.

<b>SCHEDULE A-5</b> <b>Account 112 - Other Investments</b>		
Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Funds Held in Trust	\$ 330,441
2	Investments-Other (Trust)	6,815,891
3	Investments-Other (CoBank)	915,479
4	Investments, Other	291,203
5	Cal cities	357,135
6		
7		
8		
9	Total	\$ 8,710,150

<b>SCHEDULE A-6</b> <b>Account 113 - Sinking Funds</b>						
Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None					
2						
3						
4						
5						
6						
7						
8						
9	Total					

<b>SCHEDULE A-7</b> <b>Account 114 - Miscellaneous Special Funds</b>						
Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	None					
2						
3						
4						
5						
6						
7						
8						
9	Total					

<b>SCHEDULE A-8</b> <b>Account 121 - Special Deposits</b>			
Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5			
6	Total		

<b>SCHEDULE A-9</b> <b>Account 124 - Notes Receivable</b>							
Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1	Note receivable from Parent (AWR)			500,000			
2							
3							
4							
5							
6	Total			500,000			



<b>SCHEDULE A-10</b>					
<b>Account 126 - Receivables from Associated Companies</b>					
Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	American State Water Co.	\$ 197,661			
2					
3					
4					
5					
6					
7					
8					
9					
10	Total	\$ 197,661			

<b>SCHEDULE A-11</b>		
<b>Account 132 - Prepayments</b>		
Line No.	Item (a)	Amount (b)
1	Prepayment Insurance	\$ 193,739
2	Prepayment Water Rights and purchased power resale	345,008
3	Prepayment Property Tax	102,828
4	Prepayment Maintenance Agreements	448,855
5	Prepayment State Water Project	296,952
6	Prepayment WQA	33,392
7	Prepayment Lease	174,365
8	Prepayment MWDOC Connection Charges	177,694
9	Prepayment Director Fees	28,500
10	Prepayment Postage	13,101
11	Prepayment Santa Maria Water Rights Litigation	101,563
12	Prepayment of Annual Permit Fees (State Water Resources Control Board)	79,105
13	Prepayment, Others	102,231
10	Total	<b>\$ 2,097,332</b>

<b>SCHEDULE A-12</b>		
<b>Account 133 - Other Current and Accrued Assets</b>		
Line No.	Item (a)	Amount (b)
1	FIN48 interest receivable	\$ 120,797
2		
3		
4		
5		
6	Total	<b>\$ 120,797</b>

**SCHEDULE A-13**  
**Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt**

- Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
- Show premium amounts in red or by enclosure in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Note - 6.64%	\$ -	\$ 27,500	10-21-93	10-21-13	\$ 1,160	\$ -	(\$1,160)	\$ -
2	Variable Rate Obligation	160,629	-	04-07-98	06-24-18				-
3	Note -6.8%	-	24,900	11-04-93	11-04-13	1,149		(1,149)	-
4	Note -6.8%	-	24,900	11-04-93	11-04-13	1,149		(1,149)	-
5	Note -6.87%	5,000,000	107,400	10-22-93	10-23-23	39,017		(3,602)	35,415
6	Note -7%	10,000,000	303,100	11-04-93	11-03-23	110,530		(10,125)	100,405
7	Note -7.55%	-	143,928			143,928			143,928
8	Note -7.65%	-	552,696			521,991		(18,423)	503,568
9	Note -6.81%	15,000,000	238,700	03-23-98	03-23-28	127,130		(8,336)	118,794
10	Note -6.59%	40,000,000	339,700	01-25-99	01-25-29	240,628		(14,961)	225,667
11	Note -7.875%	20,000,000	226,900	01-26-01	12-01-30	136,220		(7,568)	128,652
12	Note -7.23%	50,000,000	482,500	12-11-01	12-15-31	304,954		(16,050)	288,904
13	Note -9.56%	28,000,000	255,000	05-15-91	05-15-31	151,003		(8,199)	142,804
14	Note -6.00%	62,000,000	939,000	04-14-11	04-15-41	884,661		(31,358)	853,303
15	Note -2.5017%	4,269,054	-	05-31-11	03-01-33				-
16	Tax - exempt Note -5.5%	7,730,000	639,400	12-05-96	12-01-26	278,713		(19,908)	258,805
17	Private Note - 5.87%	40,000,000	200,800	10-11-05	12-20-28	102,946		(6,469)	96,477
18	Private Note - 6.70%	40,000,000	249,955	03-10-09	03-10-19	154,899		(25,119)	129,780
19	State water project	4,190,182	-	06-01-94	12-01-35				-
20	Variable Rate Obligation	6,000,000	-	11-01-84	11-01-14				0
21	Shelf Registration		66,405			65,067		(35,491)	29,576
22	2012 CPUC finance application					98,492		(20,028)	78,464
23	8.5% Debt Redem. Premium					3,394		(3,394)	-
24	10% Debt Redem. Premium					4,404		(4,404)	-
25	9.25% Debt Redem. Premium					41,807		(3,830)	37,977
26	10.03% Debt Redem. Premium					716,587		(64,172)	652,415
27	10.375% Debt Redem. Premium					85,838		(7,893)	77,945
28	10.10% Debt Redem. Premium					1,323,106		(83,535)	1,239,571
		\$ 332,349,865	\$ 4,756,379			\$ 5,538,773	\$ -	(\$396,323)	\$ 5,142,450

**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4	Total					

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
1	See Schedule Attached (A-15)	\$ 128,042,841
2		
3		
4		
5		
6	Total	\$ 128,042,841

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	

**SCHEDULE A-17**  
**Account 151- Capital Stock Expense**

- Report the balance at end of year of capital stock expense for each class and series of capital stock.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	

**GOLDEN STATE WATER COMPANY  
SCHEDULE A-15**

**Account No. 146- Other Deferred Debits  
Year 2013**

**Rate Case Charges**

	<b>2013</b>	<b>2012</b>
General Office, Region II & Region III GRC - 2011	\$ 1,370,478	\$ 1,962,735
General Office, Region II & Region III GRC - 2014	61,020	-
BVES Rate Case 2012	1,756,535	2,342,047
	<u>3,188,033</u>	<u>4,304,782</u>

**Other Deferred Charges**

Aerojet Litigation Memorandum Account	14,762,539	16,029,674
Water Supply Cost Balancing Accounts	47,465	671,020
Electric Supply Cost Balancing Accounts	3,645,181	5,558,243
Regulatory Asset for Flow through Taxes	16,188,694	16,414,554
Regulatory Asset- Pension	15,865,858	49,051,564
Water Conservation Memorandum Account	674,595	674,604
GRC memorandum accts	15,645,460	4,494,692
Low income Balancing Accounts	9,978,658	9,119,233
Santa Maria Adjudication memorandum Accounts	3,148,084	3,499,833
Regulatory Asset - Asset Retirement Obligation	2,861,730	2,780,632
Edison Settlement - Regulatory Asset	1,942,260	2,196,888
Regulatory Asset - WRAM and MCBA	16,344,800	42,573,760
Regulatory Asset- Post Retirement	(3,175,286)	(685,232)
Regulatory Asset- SERP	2,485,988	4,184,443
Bay Point Balancing Account	4,408,661	5,097,473
Regulatory Asset- Chadron Plant	1,000,000	1,155,889
Regulatory Asset - OSMA	390,661	562,466
CEMA Balancing Accounts	276,833	1,111,256
BRRBA Memo Account	8,724,637	6,832,778
Derivative	-	3,060,027
Santa Maria Stipulation Memo	1,045,784	-
Los Osos Memo	597,661	-
Conservation OII memo	225,901	-
Oracle Technical Support Memo	268,204	-
City of Torrance Memo	265,180	-
Los Osos Groundwater memo	320,564	-
Calipatria Rev Retro	137,533	-
GOAMA	-	127,329
Pension Balancing Account	5,064,273	4,342,962
Renewable Portfolio Std. Memo	644,442	609,613
Other receivable - noncurrent	-	100,335
Other Regulatory Assets ( Well Replacement Study and OCAMA)	402,148	270,244
FIN 48 Interest Receivable	582,801	765,196
Security Deposit	83,496	78,755
	<u>124,854,808</u>	<u>180,678,230</u>
<b>Total Other Deferred Debits</b>	<b><u>\$ 128,042,841</u></b>	<b><u>\$ 184,983,012</u></b>

**SCHEDULE A-18  
Accounts 200 and 201- Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Total Par Value <sup>2</sup> Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common			146	\$ 218,490,981		\$ 29,400,000
2	Director's Plan				3,893,373		
3	Compensation on stock based awards				6,806,931		
4	Tax Benefits from Employee Stock-Based Awards				4,529,983		
5							
6	Total				\$ 233,721,268		

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

**SCHEDULE A-18a  
Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	American State Water Company	146	None	
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	146	Total number of shares	

**SCHEDULE A-19  
Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9	Total	

<b>SCHEDULE A-20</b>		
<b>Account 270 - Capital Surplus (For use by Corporations only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	

<b>SCHEDULE A-21</b>			
<b>Account 271 - Earned Surplus (For use by Corporations only)</b>			
Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 184,030,136
2		CREDITS	
3	400	Credit balance transferred from income account	48,642,068
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	48,642,068
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	29,400,000
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13		Dividend equivalent rights on stock-based awards not paid in cash	126,576
14		Total debits	29,526,576
15		Balance end of year	\$ 203,145,627

<b>SCHEDULE A-22</b> <b>Account 204 - Proprietary Capital</b> <b>(Sole Proprietor or Partnership)</b>		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	None
2	<b>CREDITS</b>	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	
14	Balance end of year	None

<b>SCHEDULE A-23</b> <b>Account 205 - Undistributed Profits</b> <b>of Proprietorship or Partnership</b> (The use of this account is optional)		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	None
2	<b>CREDITS</b>	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	<b>DEBITS</b>	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	

13	Balance end of year	None
----	---------------------	------



**SCHEDULE A-24  
Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	None									
2										
3										
4										
5										
6										
7										
8	Total									

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

**SCHEDULE A-24 (a)  
CLASS A WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:
 

Name:	California Department of Public Health
Address:	1616 Capital Avenue MS 7408
Phone Number:	916-449-5600
Date Hired:	2009
  
2. Total surcharge collected from customers during the 12 month reporting period: \$ 235,626
  
3. Summary of the trust bank account activities showing:
 

Balance at beginning of year	\$	-
Deposits during the year	\$	105,441
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	105,441
  
4. Account information:
 

Bank Name:	Wells Fargo
Account Number:	4121-992507 (Disbursement); 82317300 (Debt Reserve Fund)
Date Opened:	2009 vs. 2013
  
5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>	NONE				
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations (1)	\$ 8,638,321	\$ -	\$ -	\$ (21,607)	\$ 8,616,714
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service	\$ 8,638,321	\$ -	\$ -	\$ (21,607)	\$ 8,616,714

(1) -4,319,156 in ARRA funds was received thru. 12/31/2013

**SCHEDULE A-24 (a)  
CLASS A WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:
 

Name:	California Department of Public Health
Address:	1616 Capital Avenue MS 7408
Phone Number:	916-449-5600
Date Hired:	2010
  
2. Total surcharge collected from customers during the 12 month reporting period: \$ N/A , Grant, not a loan
  
3. Summary of the trust bank account activities showing:
 

Balance at beginning of year	\$	-
Deposits during the year	\$	-
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	-
  
4. Account information:
 

Bank Name:	Wells Fargo
Account Number:	4121-992507
Date Opened:	2009
  
5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	\$ 132,037	\$ (20,405)	\$ -	\$ -	\$ 111,632
3	303	Land					
4		Total non-depreciable plant	\$ 132,037	\$ (20,405)	\$ -	\$ -	\$ 111,632
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures		46,964			46,964
7	307	Wells	1,851,070	1,090,941			2,942,011
8	311	Pumping equipment	2,121,010	9,711			2,130,721
9	317	Other water source plant	-				-
10	320	Water treatment plant	-				-
11	330	Reservoirs, tanks and sandpipes	60,200				60,200
12	331	Water mains					-
13	333	Services and meter installations (1)	-	-	-	-	-
14	334	Meters	-				-
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	4,032,280				5,179,896
20		Total water plant in service	\$ 4,164,317	\$ -	\$ -	\$ -	\$ 5,291,528

Note: Total amounts funded through Prop 50 total \$2.9 million through 2013.

**SCHEDULE A-24 (a)  
CLASS A WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name:	First 5 LA
Address:	750 N. Alameda St, Suite 300
Phone Number:	213-482-5902
Date Hired:	2011

\*\*\*

Name:	First 5 LA - Sacramento
Address:	2750 Gateway oaks Drive, Suite 330 Sacramento, CA 95833
Phone Number:	(916) 876-6529
Date Hired:	2013

2. Total surcharge collected from customers during the 12 month reporting period: \$ N/A , Grant, not a loan

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	-
Deposits during the year	\$	-
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	-

4. Account information:

Bank Name:	Wells Fargo
Account Number:	4121-992507
Date Opened:	2009

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land ***	\$ -	\$ 64,536	\$ -	\$ -	\$ 64,536
4		Total non-depreciable plant		64,536			64,536
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant	\$ 4,205,115	\$ 368,364	\$ -	\$ -	\$ 4,573,479
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations (1)					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					

17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	\$ 4,205,115	\$ 368,364	\$ -	\$ -	\$ 4,573,479
20		Total water plant in service	\$ 4,205,115	\$ 432,900	\$ -	\$ -	\$ 4,638,015

Note: As of 12/31/2013, \$2.9 million have received from First 5LA for these projects

<b>SCHEDULE A-25</b>					
<b>Account 212 - Advances from Associated Companies</b>					
Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	None				
2					
3					
4					
5	Total				

<b>SCHEDULE A-26</b>								
<b>Account 213 - Miscellaneous Long Term Debt</b>								
Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	6.87% notes due 2023				\$ 5,000,000			
2	7.00% notes due 2023				10,000,000			
3	6.81% notes due 2028				15,000,000			
4	6.59% notes due 2029				40,000,000			
5	7.875% notes due 2030				20,000,000			
6	7.23% notes due 2031				50,000,000			
7	6.00% notes due 2041				62,000,000			
8	9.56% notes due 2031				28,000,000			
9	5.87% notes due 2028				40,000,000			
10	6.70% notes due 2019				40,000,000			
11	5.5% notes due 2026				7,730,000			
12	Variable Rate Obligation due 2014				6,000,000			
13	State Water Project due 2035				4,190,182			
14	Variable Rate Obligation due 2018				160,629			
15	American Recovery and Reinvestment Act Obligation due 2033				4,269,054			
16	Capital lease obligations				26,982			
17	Less current maturities				(6,297,676)			
18								
19								
20	Total				\$ 326,079,172			

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

<b>SCHEDULE A-27</b>					
<b>Securities Issued or Assumed During Year</b>					
Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1	None				
2					
3					
4	Total				

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Current portion of Long Term Debt			\$ 6,297,676			
2							
3							
4							
5							
6							
7	Total			\$ 6,297,676			

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	None				
2					
3					
4					
5					
6					
7	Total				

**SCHEDULE A-30**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance End of Year (b)
1	Vacation Reserves	\$ 6,419,737
2	Accrued Worker Compensation Reserves	3,741,631
3	Utility Tax Collected	1,671,170
4	CPUC Reimburse Fees-Water and Electric ( R&D, renewable)	1,547,138
5	Deferred Revenue	274,694
7	Unclaimed Prop	11,997
8	Short Term Incentive Program	1,730,843
9	PCA wage accruals	1,322,733
10	General Liability Reserves	260,459
11	Department of Health System	274,108
12	Accrue Employee Expenses and others	76,458
13		
14		
15		
16	Total	\$ 17,330,969



**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	\$ -	\$ 93,777	\$ 7,414,882	\$ (7,423,933)		\$ -	\$ 102,828
2	State corporation franchise tax	(2,560,170)		6,314,390	(5,270,000)	(203,190)	(1,719,330)	
3	Payroll taxes	71,156		2,941,884	(2,931,286)		81,753	
4	Other state and local taxes ( franchise fee)	3,441,059		3,639,085	(3,468,458)		3,611,686	
5	Federal income taxes -current	(21,626,552)		10,766,362	(1,812,948)	(739,592)	(13,412,730)	
6	Pump taxes	4,279,318		16,125,066	(14,716,822)		5,687,562	
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ (16,395,189)	\$47,295,446	\$ 47,201,669	\$ (35,623,448)	\$ (942,782)	\$ (5,751,060)	\$ 102,828

(1) Fed. & State income tax on CIAC & Advances

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		\$ 73,696,710
2	Additions during year		2,005,973
3	Subtotal - Beginning balance plus additions during year		75,702,683
4	Charges during year		
5	<b>Refunds</b>		
6	Percentage of revenue basis		
7	Proportionate cost basis	3,024,263	
8	Present worth basis		
9	Total refunds		
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265	10,360	
14	<b>Securities Exchanged for Contracts (enter detail below)</b>		
15	Subtotal - Charges during year		3,034,623
16	Balance end of year		\$ 72,668,060

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

<b>SCHEDULE A-33</b>		
<b>Account 242 - Other Deferred Credits</b>		
Line No.	Item (a)	Balance End of Year (b)
1	Accrued Pension SFAS 87	\$ 25,146,250
2	Executive Supp. Pension & Benefits- SERP	12,295,018
3	Accrued VEBA SFAS 106	1,514,777
4	Accrued Settlement -Edision	1,942,260
5	Asset Retirement Obligations	3,095,322
6	Deferred Rent	372,605
7	Various Refunds to Customers	4,291,811
8	Environmental Remediation	1,000,000
9	Interest Balancing and LIEE Memo Acct	404,052
10		
11	Total	\$ 50,062,095

<b>SCHEDULE A-34</b>							
<b>Accounts 254 to 258, Inclusive - Miscellaneous Reserves</b>							
Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	Customer Receivable Reserves	\$ 796,999	Write -Off	\$ (1,010,311)	Bad debt expenses	\$ 968,311	\$ 754,999
2							
3	Other Accounts Receivable Reserves	380,181	Write -Off	(108,325)	Bad debt expenses	87,628	359,484
4							
5							
6							
7	Total	\$ 1,177,180		\$ (1,118,636)		\$ 1,055,939	\$ 1,114,484

## SCHEDULE A-35 Account 265 - Contributions in Aid of Construction

**Instructions for Preparation of Schedule of Contributions in Aid of Construction:**

<sup>1</sup> The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

<sup>2</sup> That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

<sup>3</sup> That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	\$ 106,449,697	\$ 105,609,037	\$ 840,660		
2	Add: Credits to account during year					
3	Contributions received during year, net of refunds	10,382,113	10,382,113			
4	Other credits ( Installed by developers and conveyed, transfer from advance)	1,873,098	1,873,098			
5	Total credits	12,255,211	12,255,211			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,348,103	3,348,103			
8	Nondepreciable donated property retired	0				
9	Other debits ( Amortization of State water project, def r	441,079	441,079			
10	Total debits	3,789,182	3,789,182			
11	Balance end of year*	\$ 114,915,726	\$ 114,075,066	\$ 840,660		

\*Indicate nature of these items and show the accounts affected by the contra entries.

### SCHEDULE B-1 Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
<b>I. WATER SERVICE REVENUES</b>					
1					
2	601	Metered sales to general customers			
3		601.1 Commercial sales	\$ 278,674,543	\$ 270,204,825	\$ 8,469,718
4		601.2 Industrial sales	2,626,450	2,348,024	278,427
5		601.3 Sales to public authorities	14,481,168	12,632,622	1,848,547
6		Sub-total	<b>295,782,162</b>	<b>285,185,470</b>	<b>10,596,691</b>
7	602	Unmetered sales to general customers			-
8		602.1 Commercial sales	3,536,824	5,746,226	(2,209,402)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	<b>3,536,824</b>	<b>5,746,226</b>	<b>(2,209,402)</b>
12	603	Sales to irrigation customers			-
13		603.1 Metered sales	8,138,704	7,148,247	990,457
14		603.2 Unmetered sales		-	-
15		Sub-total	<b>8,138,704</b>	<b>7,148,247</b>	<b>990,457</b>
16	604	Private fire protection service	1,650,814	1,657,643	(6,829)
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	114,398	98,897	15,502
19	607	Sales to governmental agencies by contracts	2,544,321	2,538,618	5,702
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(231,072)	(255,331)	24,259
22		Sub-total	<b>4,078,461</b>	<b>4,039,827</b>	<b>38,634</b>
23		Total water service revenues	<b>311,536,151</b>	<b>302,119,770</b>	<b>9,416,380</b>
<b>II. OTHER WATER REVENUES</b>					
24					-
25	611	Miscellaneous service revenues	428,968	433,757	(4,789)
26	612	Rent from water property	10,580	12,002	(1,422)
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	859,887	629,685	230,202
29		Total other water revenues	<b>1,299,434</b>	<b>1,075,443</b>	<b>223,991</b>
30	501	Total operating revenues	<b>\$ 312,835,585</b>	<b>\$ 303,195,214</b>	<b>\$ 9,640,371</b>

### SCHEDULE B-1a Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32		
33		
34		
35	Operations within incorporated territory	
36	City or town of	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		

43		
44		
<sup>1</sup> Should be segregated to operating districts.		

**SCHEDULE B-2****Account 502 - Operating Expenses - For 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			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		\$ 217,213	\$ 272,511	\$ (55,298)
4	701	Operation supervision, labor and expenses			C		-	-
5	702	Operation labor and expenses	A	B		(784,264)	285,111	(1,069,375)
6	703	Miscellaneous expenses	A			54,345	89,714	(35,369)
7	704	Purchased water	A	B	C	56,971,539	62,685,449	(5,713,909)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		46,061	63,088	(17,027)
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		34,220	10,844	23,376
12	708	Maintenance of collect and impound reservoirs	A			108,704	97,306	11,398
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			8,547	8,946	(400)
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			562,099	440,309	121,790
17	712	Maintenance of supply mains	A			64,509	43,616	20,893
18	713	Maintenance of other source of supply plant	A	B		18,021	15,950	2,071
19		Total source of supply expense				<b>57,300,995</b>	<b>64,012,843</b>	<b>(6,711,848)</b>
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		177,974	182,397	(4,423)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		1,880,987	2,027,781	(146,794)
28	725	Miscellaneous expenses	A			544,944	516,917	28,027
29	726	Fuel or power purchased for pumping	A	B	C	9,517,832	8,355,299	1,162,534
30		<b>Maintenance</b>				-	-	-
31	729	Maintenance supervision and engineering	A	B		36,816	50,065	(13,249)
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		362,539	146,579	215,959
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		2,874,154	2,748,545	125,609
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				<b>\$ 15,395,246</b>	<b>\$ 14,027,583</b>	<b>\$ 1,367,663</b>

**SCHEDULE B-2****Account 502 - Operating Expenses - For 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			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		\$ 137,584	\$ 121,107	\$ 16,477
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			2,236,102	1,975,542	260,560
43	743	Miscellaneous expenses	A	B		653,111	594,052	59,059
44	744	Chemicals and filtering materials	A	B		2,467,865	2,288,927	178,938
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		66,779	63,921	2,858
47	746	Maintenance of structures and equipment			C	-	-	-
48	747	Maintenance of structures and improvements	A	B		339,285	233,077	106,208
49	748	Maintenance of water treatment equipment	A	B		950,033	1,055,297	(105,265)
50		Total water treatment expenses				<b>6,850,759</b>	<b>6,331,923</b>	<b>518,835</b>
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		359,491	354,441	5,050
54	751	Operation supervision, labor and expenses			C	-	-	-
55	752	Storage facilities expenses	A			18,723	15,680	3,043
56	752	Operation labor and expenses		B		-	-	-
57	753	Transmission and distribution lines expenses	A			725,901	732,491	-6589.45
58	754	Meter expenses	A			1,045,835	954,163	91672.52
59	755	Customer installations expenses	A			426,569	473,777	(47,208)
60	756	Miscellaneous expenses	A			1,916,096	1,730,386	185,710
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		222,404	187,777	34,627
63	758	Maintenance of structures and plant			C	-	-	-
64	759	Maintenance of structures and improvements	A	B		-	-	-
65	760	Maintenance of reservoirs and tanks	A	B		159,913	154,848	5,065
66	761	Maintenance of trans. and distribution mains	A			4,405,498	4,095,432	310,066
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			2,320,824	2,223,643	97,181
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			1,128,113	827,467	300,646
72	765	Maintenance of hydrants	A			1,130,199	905,778	224,421
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		<b>Total transmission and distribution expenses</b>				<b>\$ 13,859,567</b>	<b>\$12,655,883</b>	<b>\$ 1,203,684</b>



**SCHEDULE B-2****Account 502 - Operating Expenses - For 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			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	<b>Transferred customer expenses</b>				<b>\$ (279,530)</b>	<b>\$ (236,034)</b>	<b>\$ (43,495)</b>
78	771	Supervision	A	B		876,001	817,923	58,079
79	771	Superv., meter read., other customer acct expenses			C	-	-	-
80	772	Meter reading expenses	A	B		1,436,280	1,577,535	(141,254)
81	773	Customer records and collection expenses	A			4,329,960	4,823,090	(493,129)
82	773	Customer records and accounts expenses		B			-	-
83	774	Miscellaneous customer accounts expenses	A			1,137,927	1,460,268	(322,341)
84	775	Uncollectible accounts	A	B	C	939,764	1,558,897	(619,133)
85		Total customer account expenses				<b>8,440,403</b>	<b>10,001,678</b>	<b>(1,561,274)</b>
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	-
89	781	Sales expenses			C	-	-	-
90	782	Demonstrating and selling expenses	A			1,331,546	1,761,733	(430,187)
91	783	Advertising expenses	A			23,775	18,201	5,574
92	784	Miscellaneous sales expenses	A			-	-	-
93	785	Merchandising, jobbing and contract work	A			-	(1,475)	1,475
94		Total sales expenses				<b>1,355,321</b>	<b>1,778,458</b>	<b>(423,137)</b>
95		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
96		<b>Operation</b>						
97	790	<b>Allocation of A&amp;G expenses</b>				<b>(5,508,074)</b>	<b>(4,806,755)</b>	<b>(701,319)</b>
98	791	Administrative and general salaries	A	B	C	16,348,257	17,154,272	(806,015)
99	792	Office supplies and other expenses	A	B	C	3,595,211	4,574,702	(979,492)
100	793	Property insurance	A			363,376	375,433	(12,058)
101	793	Property insurance, injuries and damages		B	C	-	-	-
102	794	Injuries and damages	A			2,839,210	2,521,816	317,394
103	795	Employees' pensions and benefits	A	B	C	20,140,716	19,416,646	724,071
104	796	Franchise requirements	A	B	C	143,010	107,684	35,326
105	797	Regulatory commission expenses	A	B	C	587,534	815,677	(228,143)
106	798	Outside services employed	A			7,983,282	7,242,507	740,775
107	798	Miscellaneous other general expenses		B		-	-	-
108	798	Miscellaneous other general operation expenses			C	-	-	-
109	799	Miscellaneous general expenses	A			1,968,573	2,260,627	(292,054)
110		<b>Maintenance</b>				-	-	-
111	805	Maintenance of general plant	A	B	C	1,947,870	1,778,380	169,489
112		Total administrative and general expenses				<b>50,408,966</b>	<b>51,440,990</b>	<b>(1,032,025)</b>
113		<b>VIII. MISCELLANEOUS</b>						
114	811	Rents	A	B	C	1,621,576	1,673,861	(52,285)
115	812	Administrative expenses transferred - Cr.	A	B	C	(1,505,318)	(1,611,322)	106,004
116	813	Duplicate charges - Cr.	A	B	C	-	-	-
117		Total miscellaneous				<b>116,257</b>	<b>62,538</b>	<b>53,719</b>
118		<b>Total operating expenses</b>				<b>\$ 153,727,513</b>	<b>\$ 160,311,897</b>	<b>\$ (6,584,384)</b>

<b>SCHEDULE B-3</b>			
<b>Account 506 - Property Losses Chargeable to Operations</b>			
Line No.	Description (a)		Amount
1			
2	None		
3			
4			
5			
6			
7			
8	Total		

<b>SCHEDULE B-4</b>	
<b>Account 507 - Taxes Charged During Year</b>	
1.	This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2.	Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3.	The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4.	For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5.	The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
6.	Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)					Capitalized (Omit Account) (f)
			Water (Account 507) B-4 (c)	Nonutility (Account 521) B-6 (d) -Electric	Other (Account 507) Deferred -water B-4 (e - i)	Other (Deferred- Nonutility) B-6 (e- ii -electric)	Other B-8 (Deferred - Nonutility) (e-ii non-regulated)	
			1	Taxes on real and personal property	7,179,717	6,868,787	310,931	
2	State income taxes	7,674,105	5,520,973	752,142	1,445,086	(207,330)	163,234	
3	Payroll taxes	2,941,884	2,662,332	279,551				
4	Other state and local taxes	3,699,884	3,348,178	351,707				
5	Federal income taxes	25,464,968	1,171,603	2,048,436	21,888,973	(138,155)	494,112	
6	Groundwater assessments	15,540,581	15,540,581					
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ 62,501,139	\$ 35,112,454	\$ 3,742,766	\$ 23,334,059	\$ (345,485)	\$ 657,345	
							\$ -	

**SCHEDULE B-5****Reconciliation of Reported Net Income With Taxable Income for Federal Taxes**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	NET BOOK INCOME FOR THE YEAR	48,642,067
2		
3	Book Federal Income Tax Expense	25,464,968
4	Book State Income Tax Expense	7,674,105
5		33,139,073
6		
7	Pre-Tax Book Income	81,781,140
8		
9	INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS:	
10		
11	2010 Sec. 481(a)	497,168
12	2012 Sec. 481(a)	5,494,854
13	CIAC Connection Fees	516,232
14	FIN48 Interest	2,027,471
15	PVPA Equity Pick-Up	-
16	RABBI Trust	(627,860)
17		7,907,865
18		
19		
20	EXPENSES RECORDED ON BKS NOT DEDUCTED ON RETURN:	
21		
22	Accrued Payroll Taxes	545
23	Bad Debt Accrual	127,759
24	Bond Premium Amortization	185,651
25	Book Amortization	1,800,032
26	Book Depreciation	37,099,272
27	Business Meals	42,240
28	Charitable Contribution	164,660
29	Deferred Charges	1,393,502
30	Deferred Rate Case Charges	1,116,749
31	Executive SERP	1,400,685
32	General Liability Insurance	54,864
33	IRC Sec 162(m) cash comp	139,159
34	Lobbying Related Expenses	258,238
35	Penalties	2,429
36	Pension Costs	1,997,336
37	Polital Contributions	99,432
38	Santa Maria Water Rights Legal Fees	376,345
39	Short Term Incentive Program	50,287
40	UNICAP	1,290,650
41	Vacation pay accrual	393,879
42	VEBA	280,647
43	Workers' Compensation	564,950
44		48,839,311
45		
46	BOOK INCOME NOT SUBJECT TO TAX:	

**SCHEDULE B-5****Reconciliation of Reported Net Income With Taxable Income for Federal Taxes**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

47		
48	Cal Cities Equity Pick-Up	13,093
49		<u>13,093</u>
50		
51	DEDUCTIONS FOR TAX NOT CHARGED AGAINST BK INCOME:	
52		
53	Accrued Regulatory Liabilities	148,684
54	Advance Refunds	878,709
55	AFUDC	269,832
56	Balancing & Memorandum Accounts	14,431,121
57	CA Franchise Tax	5,662,231
58	CIAC Deferred Revenue	850
59	Conservation Costs	-
60	Cost of removal	6,117,614
61	Director's Retirement Plan	674,369
62	FAS 123R Expense	235,109
63	IRC Sec. 199 Deduction	2,800,825
64	Loss on disposal of ACRS property	2,410,530
65	Property Taxes	232,166
66	Regulatory Liability Settlement	3,118,050
67	Rent Expense	34,781
68	Tax Amortization	1,400,355
69	Tax Depreciation	<u>69,674,019</u>
70		108,089,245
71		
72	Estimated Federal Taxable Income	30,425,978
73		
74	Federal Tax Rate	35%
75		
76	Federal Current Tax Expense (Estimate)	10,649,092
77		
78		
79	FIN48	(93,400)
80	Return to Accrual True-Up	<u>210,670</u>
81		
82	Total Federal Tax	<u><u>\$10,766,362</u></u>

<b>SCHEDULE B-6</b>				
<b>Account 521 - Income from Nonutility Operations</b>				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Bear Valley Electric	\$ 36,991,022		
2	Supply expenses		15,564,593	
3	Operation expense		11,734,131	
4	Depreciation and amortization expenses		2,315,733	
5	Taxes Not on Income - See B-4		942,189	
6	Interest expense, net		1,436,074	
7	Income taxes- See B-4		2,474,480	
8	Income taxes- non-regulated -See B-4	19,388		
9	Non-operation income		23,024	
10	Income from cal cities	13,093		
11	Total	37,023,503	34,490,223	\$ 2,533,280

<b>SCHEDULE B-7</b>		
<b>Account 526 - Miscellaneous Nonoperating Revenue</b>		
Line No.	Description (a)	Amount (b)
1	Lease income ( Folsom and other revenues from lease of other property)	\$ 1,541,959
2	Rabbi Trust SERP	896,605
3	Non-regulated federal income taxes	72,564
4	Miscellaneous income	2,180
5	State water project (CIAC)	51,687
6	Equity earning from investment	19,800
7	Total	\$ 2,584,795

<b>SCHEDULE B-8</b>		
<b>Account 527 - Nonoperating Revenue Deductions (Dr.)</b>		
Line No.	Description (a)	Amount (b)
1	Outside service expenses	\$ 358,162
2	Miscellaneous expenses	7,054
3	Non-operating income taxes	729,909
4	Property tax	235,165
5	Total	\$ 1,330,291

<b>SCHEDULE B-9</b>		
<b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1	Customers deposit interest	\$ 1,250
2	Other interest income	25,131
3	Total	\$ 26,380

<b>SCHEDULE B-10</b>		
<b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Charitable Contributions	\$ 101,563
2	Political Contributions	23,950

3	Total	\$ 125,513
---	-------	------------

<b>SCHEDULE C-1</b>	
<b>Engineering and Management Fees and Expenses, etc., During Year</b>	
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? <b>Answer:</b> Yes _____ No <u> X </u>
2	Name of each organization or person that was a party to such a contract or agreement <b>N/A</b>
3	Date of original contract or agreement. <u> N/A </u>
4	Date of each supplement or agreement. <u> N/A </u> <small>Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</small>
5	Amount of compensation paid during the year for supervision or management: <u> N/A </u>
6	To whom paid: <u> N/A </u>
7	Nature of payment (salary, traveling expenses, etc.): <u> N/A </u>
8	Amounts paid for each class of service: \$ <u> N/A </u>
9	Base for determination of such amounts <u> N/A </u>
10	Distribution of payments: (a) Charged to operating expenses \$ <u> N/A </u> (b) Charged to capital accounts \$ <u> N/A </u> (c) Charged to other accounts \$ <u> N/A </u> Total \$ <u> N/A </u>
11	Distribution of charges to operating expenses by primary accounts. Number and Title of Account <u> N/A </u> _____ _____ Total _____
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? <b>N/A</b>

<b>SCHEDULE C-2</b>			
<b>Compensation of Individual Proprietor or Partner</b>			
Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)			
Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	<b>Not Applicable</b>		
2			
3			
4			
5			
6	Total		

<b>SCHEDULE C-3</b>			
<b>Employees and Their Compensation</b>			
Operating Expenses - Schedule B-2)			
Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	47	\$ 3,170,194
2	Employees - Pumping	50	4,269,265
3	Employees - Water treatment	72	5,977,160
4	Employees - Transmission and distribution	167	9,559,297
5	Employees - Customer account	83	3,784,816
6	Employees - Sales	0	-
7	Employees - Administrative	37	1,972,865
8	General officers	10	5,408,576
9	General office	140	11,469,490
10	Total		\$ 45,611,662

<b>SCHEDULE C-4</b>										
<b>Record of Accidents During Year</b>										
Line No.	Date of Accident (a)	TO PERSONS				TO PROPERTY				
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Worker's Comp Claims	0	28	0	0	28				
2	General liability claims	0	0	0	6	6	0	-	103	187,901
3	Auto Claims	0	0	0	2	2	30	41,760	15	28,305
4	Property Claims	0	0	0	0	0	50	68,925	0	-
5	Total	0	28	0	8	36	80	\$ 110,685	118	\$ 216,206

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents



### SCHEDULE C-5 Expenditures for Political Purposes

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	Political contributions	\$	23,950
2			
3			
4			
5			
6			

### SCHEDULE C-6 Loans to Directors, or Officers, or Shareholders

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	<b>NONE</b>
2	
3	
4	
5	
6	

### SCHEDULE C-7 Bonuses Paid to Executives & Officers

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

	Officer's Name	Cash Bonus and Non-equity	Stock options ( in units)	Stock units ( in units)	Stock Awards-Value	Other Comp
1	Robert J. Sprowls	\$ 391,860		18,684	\$ 501,986	\$ 15,565
2	Eva G. Tang	104,251		4,236	111,856	17,568
3	Denise L. Kruger	107,581		4,236	111,856	18,323
4	Patrick R. Scanlon	65,992		3,308	87,336	17,170
5	William C. Gedney	57,546		3,308	87,336	19,379
6	Diane D. Rentfrow	43,293		3,308	87,336	13,683
7	Bryan K. Switzer	56,709		3,308	87,336	16,858
8	Gladys M. Farrow	51,891		3,308	87,336	17,521
9	Shengder D. Chang	41,229		3,308	87,336	15,218
	Total	\$ 920,352		47,003	\$ 1,249,710	\$ 151,286

## SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<b>"Refer to District Schedules "</b>								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
							6	<b>"Refer to District Schedules "</b>
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
				11	<b>NONE</b>			
12								
13								
14								
15								

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) <sup>2</sup>
18	<b>"Refer to District Schedules "</b>
19	

\* State ditch, pipe line, reservoir, etc., with name, if any.  
 1 Average depth to water surface below ground surface.  
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon 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.

## SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			<b>Refer to district schedules</b>
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**GOLDEN STATE WATER COMPANY  
SCHEDULE D-1  
SOURCE OF SUPPLY PURCHASED WATER  
2013**

<b>DISTRICT</b>	<b>Purchased from</b>	<b>Quantity in CCF</b>
Bay Point	Contra Costa Water District	805,838
Calipatria-Niland	Imperial Irrigation District	809,750
Clearlake	Yolo County (Surface)	264,042
Desert	Apple Valley Ranchos Water Co.	12,552
Metropolitan	City of Cerritos	35,043
	Central Basin MWD	3,295,693
	West Basin MWD	6,761,817
	City of South Gate	186
	City of Lakewood	4,307
	Suburban Water Services	4
Ojai	Casitas Municipal Water District	377,254
Orange County	MWDOC	2,592,516
	EOCMWD	852,736
	City of Anaheim	-
	City of Seal Beach	23,593
Claremont	Three Valleys MWD	1,925,031
	City of Upland	600,829
	Pomona College (leased wells)	394,460
San Dimas	Three Valleys MWD	3,566,581
	Covina Irrigating	9,736
San Gabriel Valley	City of Arcadia	-
	Upper SGVMWD	9,235
Santa Maria	SWI	67,894
	City of Santa Maria (Miller St Con	37,919
	Nipomo Community Service Distr	19
Simi Valley	Calleguas MWD	2,864,833
<b>TOTAL</b>		<b>25,311,868</b>

### 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	Lined 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	8
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									

Refer to District Schedules

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	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								

Refer to District Schedules

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	201,840	208,151	8,980	3,908
Commercial	36,828	37,157		
Industrial	351	349		
Public authorities	1,459	1,498		
Irrigation	2,028	2,046		
Other (specify)	88	142		
Contract	11	60		
Subtotal	242,605	249,403	8,980	3,908
Private fire connections	-		4,072	4,131
Public fire hydrants	-			
<b>Total</b>	<b>242,605</b>	<b>249,403</b>	<b>13,052</b>	<b>8,039</b>

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Services
5/8 x 3/4 - in	191,242	
3/4 - in	16,866	139,946
1 - in	35,804	91,897
1 1/2 - in	4,441	1,763
2 - in	9,176	12,561
3 - in	801	775
4 - in	269	1,551
6 - in	178	1,529
8 - in	80	1,558
Other	31	5,862
<b>Total</b>	<b>258,888</b>	<b>257,442</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 . . .	1,143
2. Used, before repair . . . . .	1,841
3. Used, after repair . . . . .	175
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	186,276
2. More than 10, but less than 15 years . . . . .	43,683
3. More than 15 years . . . . .	28,929

**SCHEDULE D-7**

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential and Commercial	3,516,852	3,640,803	3,748,031	4,103,345	4,833,982	5,738,180	5,703,613	31,284,806
Industrial	31,045	41,278	35,301	46,025	53,648	53,718	49,693	310,708
Public authorities	107,791	135,819	157,710	228,852	320,728	376,496	414,511	1,741,907
Irrigation	64,939	64,396	100,694	137,003	222,839	235,524	328,402	1,153,797
Other (mainly private fire)	(15,931)	5,835	5,534	13,569	9,794	18,372	21,657	58,830
Contract	44,280	45,660	51,053	71,144	91,641	115,974	87,953	507,705
<b>Total</b>	<b>3,748,976</b>	<b>3,933,791</b>	<b>4,098,323</b>	<b>4,599,938</b>	<b>5,532,632</b>	<b>6,538,264</b>	<b>6,605,829</b>	<b>35,057,753</b>

  

Classification of Service	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Residential and Commercial	5,994,154	6,175,128	5,369,225	5,050,630	4,278,382	26,867,519	#####	56,526,968
Industrial	54,770	52,759	55,701	53,316	56,802	273,348	584,056	564,569
Public authorities	453,244	423,761	352,637	315,018	203,087	1,747,747	3,489,654	3,323,873
Irrigation	269,765	363,383	223,726	202,525	107,744	1,167,143	2,320,940	2,227,254
Other (mainly private fire)	16,831	16,517	13,757	13,096	8,068	68,269	127,099	59,827
Contract	144,240	130,981	108,394	90,518	57,775	531,908	1,039,613	1,209,543
<b>Total</b>	<b>6,933,004.00</b>	<b>7,162,529.00</b>	<b>6,123,440.00</b>	<b>5,725,103</b>	<b>4,711,858</b>	<b>30,655,934</b>	<b>#####</b>	<b>63,912,034</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 \* \_\_\_\_\_ 1,065,810  
Assume 4.14 per household



SCHEDULE E-1										
Balancing and Memorandum Accounts										
		Authorized by	Beginning							End
Line	Description	Decision or	of Year	Offset	Offset	Interest	Surcharge	Surcredit	Other	of Year
No.	(a)	Resolution No.	Balance	Revenues	Expenses	(f)	(g)	(h)		Balance
	(b)	(c)	(d)	(e)						(i)
1	Water Revenue Adjustment Mechanism, net of Modified Cost Balancing Account	D.08-08-030; D12-04-048	42,573,761	2,350,675		29,867	(26,498,436)		(2,111,067)	16,344,801
2	Base Revenue Requirement Adjustment Mechanism	D.09-10-028; D.10-03-016	6,832,778	3,684,012		8,667	(1,830,161)		29,342	8,724,637
3	Electric supply cost balancing account	D.02-07-041	5,558,243			4,977	(2,375,683)		457,645	3,645,182
4	Costs deferred for future recovery on Aerojet case	D.05.07.045	16,029,674			17,760	(1,284,894)			14,762,539
5	Pensions and other-retirement obligations	D.10-11-035	56,893,738				(1,201,320)		(35,451,584)	20,240,834
6	Derivative unrealized loss	D.09-05-025	3,060,027						(3,060,027)	0
7	Flow-through taxes, net	D.89-11-058	16,414,554						(225,860)	16,188,694
8	Asset retirement obligations		2,780,633						81,097	2,861,730
9	Low income rate assistance balancing accounts	D.08-01-043 for R1, D.02-01-034 for RII and RIII, Resolution E-3524 for BVE	9,119,233			11,564	(4,053,917)		4,901,778	9,978,658
	Other regulatory assets									
10	Bay Point balancing account	D.11-09-017 for Hill Street Water Treatment Plant; Resolution # W-4877 for Randall Bold Balancing account	5,097,473			286,342	(975,154)			4,408,661
11	Electric transmission line abandonment costs	D.02-07-041	2,196,888						(254,627)	1,942,260
12	General rate case memo accounts	D.10-11-035 for 1421 & 1422-W ( RII and RIII interim rate true up surcharge); D.08-07-027 for RIII, 2005 capital additions revenue requirement adjustment; D.07-11-037 for RII & RIII interim rate true up; and D.13-05-011 for 1520 W ( R1, RII and RIII interim rate true up surcharge	4,494,692	13,284,494		7,606	(2,142,025)			15,644,767
13	Water supply cost balancing accounts	D.06-04-037	671,020				(43,936)		(579,619)	47,465
14	Water conservation memo accounts	D.91-10-042	674,604				(9)			674,595
15	Deferred Rate Case Costs	D.13-05-011	4,304,782			(1,270,751)			154,002	3,188,033
16	Santa Maria memo accounts	D.07-05-041	3,499,833			64,167	(440,512)		24,595	3,148,084
17	Renewable Portfolio Standard memo	D.07-01-024;D.12-03-048	609,613			835,132	(13,747)		139,596	644,442
18	Outside Service memo account	D. 04.08.053	562,466			269	(343,331)		171,258	390,661
19	CEMA	D.12-06-006 for BVE and Standard Practice U-27-W for Barstow Water Alert	1,111,256			486	(834,909)			276,833
20	Others	D. 10-11-035 for well replacement study D.10-03-016 General Office Allocation Memorandum Account ("GOAMA") D.12-07-009 for interest balancing account Resolution # 4862 for OCAMA	1,088,083			353	(251,368)	(109)	161,136	998,096
21	2013 Balancing Accounts and Memorandum Accounts Amortizations - City of Torrance - Oracle Technical Support - Conservation Oil - Los Osos groundwater and balancing acct - Santa Maria Stipulation Memo - Calipatria - One time GRC memo	D.13-05-011					(874,446)		3,735,967	2,861,520
22	Various refunds to customers	D.11-12-034 for settlement refunds D.04-03-039 for Folsom refunds D.12-07-009 for cost of capital refunds	(7,558,421)			(5,653)		3,272,263		(4,291,811)
			176,014,927	19,319,181	(435,619)	412,657	(44,076,251)	3,272,154	(31,826,368)	122,680,681

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.



<b>Schedule E- 2</b> <b>Description of Low-Income Rate Assistance Program(s)</b>
<p>For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:</p> <ol style="list-style-type: none"><li>1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.</li><li>2. Participation rate for Year 200_ (as a percent of total customers served).</li><li>3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.</li></ol>

<b>Schedule E- 3</b> <b>Description of Water Conservation Program(s)</b>
<p>For all water conservation programs offered by water utility, provide detailed responses to the following items:</p> <ol style="list-style-type: none"><li>1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.</li><li>2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.</li><li>3. Cost of each program.</li><li>4. The degree of participation in each district by customer group.</li></ol>

**Schedule E- 4**  
**Report on Affiliate Transactions**

**Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.**

**INSTRUCTIONS:**

\* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

\* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- |   |              |      |
|---|--------------|------|
| (a) services provided by regulated water utility to any affiliated company;   | See attached |      |
| (b) services provided by any affiliated company to regulated water utility;   | See attached |      |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;           |              | None |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;           |              | None |
| (e) employees transferred from regulated water utility to any affiliated company;                                       | See attached |      |
| (f) employees transferred from any affiliated company to regulated water utility; and                                   |              | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company.<br>See attached |              |      |

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health  
 Address: 1616 Capital Avenue MS 7408  
 Phone Number: 916-449-5600  
 Account Number: Project Number 3410015-006  
 Date Hired: 2009

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 235,626.24

<b>Meter Size</b>	<b>Total No. of Metered Customers (per actual billing)</b>	<b>Monthly Surcharge Per Customer (per advice letter w/ monthly rate)</b>
3/4 inch	50,520	\$ 1.1
1 inch	11,169	\$ 1.9
1 1/2 inch	660	\$ 3.8
2 inch	7,686	\$ 6.0
3 inch	574	\$ 11.3
4 inch	181	\$ 18.8
6 inch	100	\$ 37.5
8 inch	13	\$ 60.0
9 inch	16,086	\$ 0.8
Number of Flat Rate Customers	34,145	\$ 1.4
<b>Total</b>	121,134	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ -
Deposits during the year	\$ 105,441
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ -
Balance at end of year	\$ 105,441

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health  
 Address: 1616 Capital Avenue MS 7408  
 Phone Number: 916-449-5600  
 Account Number: \_\_\_\_\_  
 Date Hired: 2010

2. Total surcharge collected from customers during the 12 month reporting period:

\$ N/A, Proposition 50 Grant

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

Not applicable  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: First 5 LA  
 Address: 750 n. Alameda St. Suite 300  
 Phone Number: 213-482-5902  
 Account Number: \_\_\_\_\_  
 Date Hired: 2011

2. Total surcharge collected from customers during the 12 month reporting period:

\$ N/A, Grant

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

Not applicable  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT		See attached A-24(a)			
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

## FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information:

Bank Name: None  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Gladys Farrow  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ Golden State Water Company  
Name of Utility

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



## INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	46	Operating expenses	39-41
Acres irrigated	51	Operating revenues	38
Advances from associated companies	32	Organization and control	12
Advances for construction	35	Other deferred credits	36
Affiliate Transactions	55	Other deferred debits	26
Assets	13	Other income	15
Assets in special funds	22	Other investments	22
Balance Sheet	13-14	Other physical property	18
Balancing & Memorandum Accounts	53	Payables to associated companies	33
Bonds	30	Political expenditures	47
Bonuses	47	Population served	51
Capital stock	27	Premium on capital stock	27
Capital surplus	28	Prepayments	24
Contributions in aid of construction	37	Proprietary capital	29
Depreciation and amortization reserves	20-21	Purchased water for resale	48
Declaration	59	Rate Base	19
Discount on capital stock	26	Receivables from associated companies	24
Discount and expense on funded debt	25	Revenues apportioned to cities	38
Dividends declared	27	SDWBA Loan Data	56-57
Earned surplus	28	Securities issued or assumed	32
		Selected Financial Data Excluding Non-Regulated Activity	8-10
Employees and their compensation	46	Service connections	50
Engineering and management fees	45	Sinking funds	22
Excess Capacity and Non-Tariffed Services	11	Sources of supply and water developed	48
Facilities Fees	58	Special deposits	23
Franchises	17	Status with Board of Health	52
Income account	15	Stockholders	27
Income deductions	15	Storage facilities	48
Investments in associated companies	22	Taxes	42
Liabilities	14	Transmission and distribution facilities	49
Loans to officers, directors, or shareholders	47	Unamortized debt discount and expense	25
Low Income Rate Assistance Program	54	Unamortized premium on debt	25
Management compensation	45	Undistributed profits	29
Meters and services	50	Utility plant	16
Miscellaneous long-term debt	32	Utility plant in service	16-17
Miscellaneous reserves	36	Utility plant held for future use	18
Miscellaneous special funds	23	Water delivered to metered customers	51
Notes payable	33	Water Conservation Program(s)	54
Notes receivable	23	Working Cash	19
Officers	12		