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2014
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Arden-Cordova Location: Rancho Cordova, Sacramento
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
I. INTANGIBLE PLANT							
1	301	Organization	10,633	-	-	-	10,633
2	302	Franchises and Consents (Schedule A-1b)	1,893	-	-	-	1,893
3	303	Other Intangible Plant	1,894,325	119,019	-	(47,263)	1,966,081
4		Total intangible plant	1,906,850	119,019	-	(47,263)	1,978,607
II. LANDED CAPITAL							
5	306	Land and Land Rights	1,422,934	-	-	-	1,422,934
		Total Landed Capital	1,422,934	-	-	-	1,422,934
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	3,866,405	771,371	(45,000)	-	4,592,776
11	316	Supply Mains	11,199,580	14,160	-	-	11,213,740
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	15,065,985	785,531	(45,000)	-	15,806,516
IV. PUMPING PLANT							
14	321	Structures and Improvements	602,192	675,609	-	-	1,277,801
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	18,723,508	822,307	(23,591)	46,784	19,569,008
18	325	Other Pumping Plant	587,870	44,877	-	22,519	655,267
19		Total pumping plant	19,913,571	1,542,793	(23,591)	69,302	21,502,075
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	3,636,495	160	-	(635,267)	3,001,387
21	332	Water Treatment Equipment	9,152,822	173,182	(22,129)	612,179	9,916,054
22		Total water treatment plant	12,789,316	173,342	(22,129)	(23,088)	12,917,441

**SCHEDULE A-1a
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
VI. TRANSMISSION AND DIST. PLANT							
23	341	Structures and improvements	8,552	-	-	-	8,552
24	342	Reservoirs and tanks	10,232,845	-	-	-	10,232,845
25	343	Transmission and distribution mains	28,151,533	913,005	(26,690)	-	29,037,848
26	344	Fire mains	94,353	6,577	-	-	100,930
27	345	Services	10,161,556	1,400,082	(230,254)	(21,600)	11,309,783
28	346	Meters	7,227,154	689,300	(110,178)	-	7,806,276
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	4,260,952	75,674	(11,536)	-	4,325,091
31	349	Other transmission and distribution plant	58,574	-	-	-	58,574
32		Total transmission and distribution plant	60,195,519	3,084,638	(378,658)	(21,600)	62,879,899
VII. GENERAL PLANT							
33	371	Structures and improvements	514,857	-	-	156	515,014
34	372	Office furniture and equipment	391,014	9,644	(241,384)	(0)	159,274
35	373	Transportation equipment	503,390	41,434	(52,848)	-	491,976
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	15,532	-	-	(2,931)	12,601
38	376	Communication equipment	53,532	-	-	-	53,532
39	377	Power operated equipment	51,426	-	-	(2,314)	49,112
40	378	Tools, shop and garage equipment	233,803	17,875	(5,185)	6,138	252,631
41	379	Other general plant	2,970	-	-	-	2,970
42		Total general plant	1,766,526	68,953	(299,416)	1,049	1,537,111
VIII. UNDISTRIBUTED ITEMS							
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	301,968	-	-	-	301,968
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	301,968	-	-	-	301,968
47		Total utility plant in service	113,362,670	5,774,276	(768,795)	(21,600)	118,346,551

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2014 (c)	Balance 1/1/2014 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	118,324,945	113,341,064
3		Construction Work in Progress	409,114	3,443,847
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	118,734,058	116,784,911
6		Less Accumulated Depreciation		
7		Plant in Service	39,760,484	37,882,778
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	39,760,484	37,882,778
10		Less Other Reserves		
11		Deferred Income Taxes	7,343,648	5,056,904
12		Deferred Investment Tax Credit	197,888	206,660
13		Other Reserves	449,504	431,707
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	7,991,040	5,695,271
15		Less Adjustments		
16		Contributions in Aid of Construction	31,993,806	32,754,498
17		Advances for Construction	21,962,815	22,808,144
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	53,956,622	55,562,642
20		Add Materials and Supplies	106,976	80,861
21		Add Working Cash (=Line 34)	(286,300)	(286,300)
		Add General Office, Rgions, District office, CSA allocation	1,386,806	1,237,202
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	18,233,394	18,675,984

Working Cash

24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	

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

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GOLDEN STATE WATER COMPANY
Arden Cordova Customer Service Area

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

	(a) CPUC WUDF ACCOUNT	DESCRIPTION	(b)		(c)	(d)
			2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	0.0	0.0		0.0
2	72600	POWER FOR PUMPING	1,164.7	37.5		43,688.4
3	73500	PUMP TAXES	0.0	0.0		0.0
4	74400	CHEMICALS	107.4	31.7		3,401.8
5	77300	COMMON CUSTOMER ACCOUNT	349.3	25.0		8,737.6
6	77325	POSTAGE	0.0	0.0		0.0
7	77500	UNCOLLECTIBLES	23.8	0.0		0.0
8	78000	OPERATION LABOR	656.4	12.5		8,204.9
9	78100	ALL OTHER OPERATION EXPENSES	387.1	66.5		25,752.8
10	78700	MAINTENANCE LABOR	133.7	12.5		1,670.9
11	78800	ALL OTHER MAINTENANCE EXPENSES	270.7	59.7		16,162.6
12	79200	OFFICE SUPPLIES AND EXPENSE	54.8	29.8		1,632.8
13	79300	PROPERTY INSURANCE	0.0	0.0		0.0
14	79400	INJURIES AND DAMAGES	61.6	(165.1)		(10,176.8)
15	79500	PENSIONS AND BENEFITS	352.9	(1.8)		(635.2)
16	79600	BUSINESS MEALS	1.4	28.4		41.0
17	79700	REGULATORY COMMISSION	0.0	7.5		0.0
18	79800	OUTSIDE SERVICES	185.0	54.5		10,080.0
19	79900	MISCELLANEOUS	41.3	(156.2)		(6,449.6)
20	79910	ALLOCATED GENERAL OFFICE	1,357.0	8.0		10,820.2
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	21.5	61.2		1,315.3
22	81100	RENT	35.2	(21.0)		(740.1)
23	81500	A&G LABOR	82.1	12.5		1,025.9
24	50300	DEPRECIATION AND AMORTIZATION	1,924.6	0.0		0.0
25	50710	PROPERTY TAXES	454.0	40.0		18,159.1
26	50720	PAYROLL TAXES	71.6	4.0		286.3
27	50730	LOCAL TAXES	74.3	182.5		13,568.0
28		STATE INCOME TAX	166.8	96.0		16,014.2
29		FEDERAL INCOME TAX	576.6	106.0		61,123.5
30		TOTAL OPERATING EXPENSES	8,553.9			223,683.6
31		CPUC FEE (1.5% OF REVENUE)	175.9	58.4		10,272.2
32		TOTAL	8,729.8			233,955.8
33		AVERAGE LAG ----->				26.15

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

34	(1) Average Lag in Collection of Revenues	14.18 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	26.15 days
36	(3) Excess of Collection Lag over Payment Lag	-11.97 days
37	(4) Total of Expenses, Taxes and Depreciation	\$8,729.8
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$23.9
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>(\$286.3)</u>

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

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	36,957,198	925,584	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	2,189,596	121,594		
4	(b) Charged to Account 265	1,464,548	21,720		
5	(c) Charged to Clearing Accounts	6,525	-		
6	(d) Salvage recovered	9,466	-		
7	(e) All other credits ^{1/}	298,811	-		
8	Total credits	3,968,946	143,314	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	768,795	-		
11	(b) Cost of removal	207,681	-		
12	(c) All other debits ^{1/}	1,255,713	2,366		
13	Total debits	2,232,189	2,366	-	-
14	Balance in reserve at end of year	38,693,955	1,066,532	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(1,506,099)	(146,923)	45,000	-	(1,608,022)
6	316	Supply mains	(2,059,046)	(221,752)	-	-	(2,280,798)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(3,565,146)	(368,675)	45,000	-	(3,888,821)
		II. PUMPING PLANT					
9	321	Structures and improvements	(118,394)	(15,506)	-	-	(133,900)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(7,686,898)	(717,381)	21,305	5,970	(8,377,004)
13	325	Other pumping plant	(31,289)	(26,043)	(2,688)	-	(60,020)
14		Total pumping plant	(7,836,581)	(758,930)	18,617	5,970	(8,570,924)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(1,076,708)	(90,912)	291,441	-	(876,179)
16	332	Water treatment equipment	(4,384,879)	(390,825)	(266,200)	24,891	(5,017,013)
17		Total water treatment plant	(5,461,588)	(481,737)	25,241	24,891	(5,893,193)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(2,673,321)	(252,798)	-	-	(2,926,119)
20	343	Transmission and distribution mains	(7,530,843)	(532,064)	26,690	51,986	(7,984,231)
21	344	Fire mains	1,057	(3,057)	-	-	(2,000)
22	345	Services	(4,340,429)	(553,561)	713,822	118,757	(4,061,411)
23	346	Meters	(2,630,499)	(566,723)	585,877	(5,844)	(2,617,189)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(1,321,459)	(85,219)	11,536	4,663	(1,390,479)
26	349	Other transmission and distribution plant	(24,201)	(1,353)	-	-	(25,554)
27		Total trans. and distribution plant	(18,519,695)	(1,994,775)	1,337,925	169,562	(19,006,983)
		V. GENERAL PLANT					
28	371	Structures and improvements	(233,759)	(11,481)	(47)	-	(245,287)
29	372	Office furniture and equipment	(341,427)	(15,132)	241,384	(96)	(115,271)
30	373	Transportation equipment	(496,866)	(6,525)	52,848	(2,113)	(452,656)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(10,265)	(1,114)	2,691	-	(8,688)
33	376	Communication equipment	(16,017)	-	-	-	(16,017)
34	377	Power operated equipment	(51,425)	-	2,314	-	(49,111)
35	378	Tools, shop and garage equipment	(162,374)	(14,870)	(277)	-	(177,521)
36	379	Other general plant	(2,970)	-	-	-	(2,970)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	(259,085)	(7,428)	-	-	(266,513)
39		Total general plant	(1,574,189)	(56,550)	298,913	(2,209)	(1,334,035)
40		TOTAL	(36,957,198)	(3,660,667)	1,725,696	198,214	(38,693,955)

**SCHEDULE B-1
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	8,513,440	7,266,775	1,246,664
4		601.2 Industrial sales	5,228	5,538	(310)
5		601.3 Sales to public authorities	217,422	228,870	(11,448)
6		Sub-total	8,736,090	7,501,183	1,234,906
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	2,708,044	3,536,824	(828,781)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	2,708,044	3,536,824	(828,781)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	999,070	1,046,168	(47,098)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	999,070	1,046,168	(47,098)
16	604	Private fire protection service	258,077	257,319	758
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(8,976)	(49,887)	40,911
22		Sub-total	249,101	207,432	41,669
23		Total water service revenues	12,692,304	12,291,607	400,697
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	21,145	9,533	11,613
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	17,415	73,516	(56,101)
29		Total other water revenues	38,560	83,049	(44,489)
30	501	Total operating revenues	12,730,864	12,374,656	356,208

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
I. SOURCE OF SUPPLY EXPENSE								
Operation								
1	701	Operation supervision and engineering	A	B		277	2,814	(2,536)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		605	500	105
4	703	Miscellaneous expenses	A			8,043	5,278	2,765
5	704	Purchased water including supply balancing account	A	B	C	139,649	136,431	3,218
Maintenance								
6	706	Maintenance supervision and engineering	A	B		-	8,803	(8,803)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			37,915	23,897	14,018
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			8,583	6,446	2,137
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			1,350	8,445	(7,095)
14	712	Maintenance of supply mains	A			134	-	134
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				196,556	192,614	3,943
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		18,427	23,703	(5,276)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	Pumping labor and expenses	A	B		104,477	95,245	9,232
22	725	Miscellaneous expenses	A			33,668	33,250	418
23	726	Fuel or power purchased for pumping	A	B	C	944,847	1,028,246	(83,398)
Maintenance								
24	729	Maintenance supervision and engineering	A	B		7,426	9,166	(1,740)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		207	7,198	(6,991)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		94,277	115,962	(21,684)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				1,203,329	1,312,769	(109,440)

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities (Continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		35,849	41,028	(5,179)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			198,354	159,378	38,975
34	743	Miscellaneous expenses	A	B		40,267	28,546	11,720
35	744	Chemicals and filtering materials	A	B		107,023	114,895	(7,872)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		14,737	16,902	(2,165)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		17,506	48,079	(30,574)
39	748	Maintenance of water treatment equipment	A	B		73,593	25,271	48,322
40		Total water treatment expenses				487,328	434,100	53,228
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		31,084	15,306	15,777
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	51	(51)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			28,118	27,338	780
46	754	Meter expenses	A			92,145	71,009	21,137
47	755	Customer installations expenses	A			18,221	7,952	10,269
48	756	Miscellaneous expenses	A			122,131	84,762	37,370
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		5,580	-	5,580
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		2,813	1,648	1,165
53	761	Maintenance of trans. and distribution mains	A			33,196	52,468	(19,273)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			20,167	58,239	(38,072)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			45,400	78,638	(33,238)
59	765	Maintenance of hydrants	A			5,088	6,050	(962)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				403,942	403,462	480

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (Continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
	790	Transferred Customer Expenses				220,450	224,062	(3,611)
62	771	Supervision	A	B		16,642	31,974	(15,331)
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		48,682	45,637	3,045
65	773	Customer records and collection expenses	A			82,978	76,682	6,295
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			(139)	21,690	(21,829)
68	775	Uncollectible accounts	A	B	C	(538)	69,060	(69,597)
69		Total customer account expenses				368,076	469,104	(101,028)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C		-	-
72	782	Demonstrating and selling expenses	A			145,634	95,239	50,395
73	783	Advertising expenses	A			675	350	325
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				146,309	95,589	50,720
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				3,329,616	3,197,223	132,394
77	791	Administrative and general salaries	A	B	C	6,568	8,427	(1,859)
78	792	Office supplies and other expenses	A	B	C	107,109	92,791	14,318
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			23,389	23,861	(472)
82	795	Employees' pensions and benefits	A	B	C	460,399	457,729	2,670
83	796	Franchise requirements	A	B	C	693	487	206
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			10,670	14,160	(3,489)
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			76,203	16,168	60,035
		Maintenance						
89	805	Maintenance of general plant	A	B	C	3,837	6,239	(2,402)
90		Total administrative and general expenses				4,018,485	3,817,084	201,401
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	37,443	40,388	(2,945)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				37,443	40,388	(2,945)
95		Total operating expenses				6,861,467	6,765,109	96,358

SCHEDULE B-4
Taxes Charged During Year

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	733,410	733,410			
2	State income taxes	194,651	(81,149)		275,800	
3	Payroll taxes	72,734	72,734			
4	Other state and local taxes	135,156	135,156			
5	Other federal taxes	-	-			
6	Federal income tax	650,660	(113,344)		764,004	
7	Groundwater assessments	-	-			
8						
	Total	1,786,612	746,808		1,039,804	

SCHEDULE D-1									
Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1	Treatment Plant	American	Coloma Plt					3,851,685	
2									
3									
4									
5									
6									
7									
8	WELLS						Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped ____ (Unit) ²	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²			Annual Quantities Used ____ (Unit) ²	Remarks	
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) ²				"None"	
31									
32									

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

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

³ Average depth to water surface below ground surface.

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

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 117 - Arden

Plant	Major Facility	Year Built	Base Elev.	2014 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Greenhills	Well No 5 Well 5 Pump	1951	84	1	09N05E36F01M	268	12	156	DWT	Elec	50	600	260				Well to sand trap to pressure tank to system.
Morse	Well No. 8 Well 8 Pump	1965	56	215	09N05E26R01M	425	14	140	DWT	Elec	50	600	281				Well to pressure tank to system.
Rushden	Well No 6 Well 6 Pump	1953	60	538	09N05E36E01M	288	12	120	DWT	Elec	75	600	245				Well to system. VFD controller. Aquastream.
Shadowglen	Well No. 1 Well 1 Pump	1950	61	1	09N05E36L01M	260	12	140	DWT	Elec	50	650	240				Well to sand trap to pressure tank to system.
SSWD Connection - Morse & Hempstead	Connection		57	0													Emergency connection with Sacramento Suburban Water District
SSWD Connection - Morse S of Cottage	Connection		54	0													Emergency connection with Sacramento Suburban Water District
Trussel																	No Facilities
Watt	Well No. 2 Well 2 Pump	1950	62	141	08N05E01C02M	292	12	150	DWT	Elec	50	600	245				Well to pressure tank to system.
Windsor	Well No. 4 Well 4 Pump	1951	57	0	09N05E35J01M	387	12	120	DWT	Elec	50	550	230				Out of service

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2014 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Agnes Circle	Well No 8 Well 8 Pump	1958	80	1	09N06E34C01M	470	12&16	150	DWT	Elec	50	500	260				Well thru PRV to system
Cal Am Connection - International	Connection		91	0													Emergency connection with Cal-Am Water Co.
Cal Am Connection - Malaga	Connection		79	0													Emergency connection with Cal-Am Water Co.
Cal Am Connection - Mills Tower	Connection		91	0													Emergency connection with Cal-Am Water Co.
Capital	Well No 23 Well 23 Pump	1998	101	0	08N06E02C01M	885	20		DWT	Elec	250	2200	354				Well to perchlorate treatment to system. Temporarily out of service. Back-up Generator
Citrus Rd																	No Facilities
City of Folsom Connection - Hazel Ave	Connection		145	0													Connection with City of Folsom
Coloma	Well No 20 Well 20 Pump Mn Filter Treatment Plant Booster A Booster B Booster C Booster D Booster E Booster F Booster G Booster H Booster 1 Booster 2 Booster 3 Booster 4 Booster 5 Reservoir 1 Reservoir 2 Reservoir 3 Reservoir 4	1992	118	158	09N06E24J01M	610	18	270	DWT	Elec	200	2500	230				Well to horiz. Mn filter to reservoir. Clearwell to System Clearwell to System Clearwell to System Clearwell to System Clearwell to System Clearwell to System, Magna Drive Clearwell to System Clearwell to System Sed Basin to Clearwell, VFD Sed Basin to Clearwell Sed Basin to Clearwell Sed Basin to Clearwell Sed Basin to Clearwell 1.000 Clearwell W. Steel 1.000 Clearwell W. Steel 2.000 Clearwell W. Steel 5.000 Clearwell W. Steel

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2014 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Cristobal																	No Facilities
Dolecetto	Well No.6 Well 6 Pump	1956	87	862	09N06E27R01M	405	12&16	120	DWT	Elec	100	750	336				Well to perchlorate treatment to system.
El Segundo																	No Facilities
Folsom Canal Turnout	Booster A Booster B Booster C Booster D Booster E		125 125 125 125 125						VT VT VT VT VT	Elec Elec Elec Elec Elec	75 75 75 75 75	2360 2360 2360 2360 2360	103 103 103 103 103				Folsom Canal to Coloma Treatment Plant, VFD Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma
Folsom Well																	No Facilities
Georgetown																	No Facilities
Gilbert																	No Facilities
Gold Country	Well No. 21	1994	118	0	09N/07E-20C01M	520	20	320	DWT	Elec	125	800	410				Out of Service
Marcel																	No Facilities
Mather	Well No. 18 Well 18 Pump	1986	96	1,420	08N06E02M01M	560	16	242	DWT	Elec	200	1800	333				Well to perchlorate treatment to system.
Negrara	Well No. 10	1959	92	7	09N06E26L01	416	12&16	160	DWT	Elec	75	700	250				Out of Service
Oselot	Booster A Booster B Booster C Booster D Booster E Reservoir	2006 2006 2006 2006 2006 2006	97 97 97 97 97 97						VT VT VT VT VT	Elec Elec Elec Elec Elec	50 50 50 75 75	1250 1250 1250 2000 2000	130 130 130 130 130	5.000	Ground	W. Steel	Resv to system Resv to system Resv to system Resv to system Resv to system
Park	Well No. 17 Well 17 Pump	1960	113	682	9N07E18M01M	502	16	185	DWT	Elec	125	1400	250				Well to system
Paseo	Well 24 Well 24 Pump	2013		129	09N06E34L02M	512	17		Subm	Elec	125	1050	369				Well to System
PRV Station 1 - Gold Express & Gold																	Sunrise East Zone to Sunrise West
PRV Station 2 - Coloma & Citrus																	Sunrise East Zone to Sunrise West
PRV Station 3 - Folsom & Sunrise																	Sunrise East Zone to Sunrise West
PRV Station 4 - Trade Center W of																	Sunrise East Zone to Sunrise West
PRV Station 5 - Citrus S of Coloma																	Sunrise East Zone to Sunrise West
Pyrites WTP	Treatment Plant Booster A	2005	116	2,235					VT	Elec	30	1800	40				Filtered Water Boosters to

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2014 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
	Booster B Booster C	2005 2005	116 116						VT VT	Elec Elec	30 30	1800 1800	40 40				Coloma clearwell.
Sacramento County Water Dist Conn - Airpark Drive	Connection																Emergency connection with County of Sacramento
Sacramento County Water Dist Conn - Mercantile	Connection		126														Emergency connection with County of Sacramento
Sacramento County Water Dist Conn - Sunrise	Connection		122														Emergency connection with County of Sacramento
South Bridge Street	Well No. 22-A Well 22A Pump Well No. 22-B Well 22B Pump	1998 2002	107 107	871 989	09N06E12J06M 09N06E12J06M	600 570	20 20	158 180	DWT DWT	Elec Elec	300 350	3200 3200	250 250				Well to system. Well to system. Magna Drive
Stone Creek	Reservoir	2002	113											0.500	Elevated	W. Steel	The overflow of the reservoir at
Whistler																	No Facilities
Wood Cliff	Well No. 12 Well 12 Pump	1959	90	0	09N06E27H01M	556	12&16	140	DWT	Elec	60	675	225				Well to Mn filter to system.

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.	Description	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.	Description	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.	Description	1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron	-	-	-	-	-	672	-	1,022
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	181	-	1,047	-	-	-	-	2,325
16	Asbestos Cement	-	-	102	-	35	38,510	-	273,657
17	Ductile Iron	-	-	-	-	-	1,029	-	4,383
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	6,654	-	-	5,508	-	17,764
20									
21									
22	Total	181	-	7,803	-	35	45,720	-	299,152

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping (Continued)

Line No.	Description	8	10	12	14	16	20	Other Sizes (Specify Sizes)		Total All Sizes
								18/24/30		
23	Cast Iron	106	471	-	-	152	-	-	-	2,423
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,553
28	Asbestos Cement	187,750	47,402	80,368	2,928	15,523	-	210	-	646,486
29	Ductile Iron	115,046	629	48,767	1,887	36,971	438	27,007	-	236,158
30	HDPE	-	-	-	-	-	-	4,070	-	4,070
31	PVC	30,658	2,337	46,861	3,643	5,650	-	-	-	119,075
32										-
33										-
34	Total	333,559	50,839	175,997	8,459	58,296	438	31,287	-	1,011,766

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	10,310	11,040	3,904	3,225
Commercial (including domestic)	1,138	1,150	-	-
Industrial	4	4	-	-
Public authorities	37	37	-	-
Irrigation	397	426	-	-
Other	-	-	-	-
	-	-	-	-
Subtotal	11,886	12,657	3,904	3,225
Private fire connections	-	-	551	556
Public fire hydrants	-	-	-	-
Total	11,886	12,657	4,455	3,781

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	2,717	
3/4 - in	8,968	2,291
1 - in	1,255	9,124
1 1/2 - in	92	57
2 - in	1,114	863
3 - in	52	161
4 - in	17	112
6 - in	24	160
8 - in	17	308
Other	1	3,362
Total	14,257	16,438

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	-
2. Used, before repair	101
3. Used, after repair	10
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	12,659
2. More than 10, but less than 15 years	513
3. More than 15 years	1,085

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	204,941	238,179	177,072	204,991	219,673	419,498	416,251
Industrial	122	(60)	98	29	130	50	294	663
Public authorities	3,973	3,730	2,691	4,084	6,721	10,726	17,468	49,393
Irrigation	11,460	19,981	8,409	12,322	42,102	46,646	97,220	238,140
Other	-	21	-	31	-	137	-	189
Contract	-	-	-	-	-	-	-	-
Total	220,496	261,851	188,270	221,457	268,626	477,057	531,233	2,168,990

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	546,609	389,639	436,585	282,809	252,664	1,908,306	3,788,911
Industrial	96	352	83	219	37	787	1,450	1,980
Public authorities	17,113	21,757	16,857	11,047	(11,433)	55,341	104,734	132,898
Irrigation	66,826	90,796	48,482	43,878	14,732	264,714	502,854	626,597
Other	341	5	173	8	20,040	20,567	20,756	1,653
Contract	-	-	-	-	-	-	-	-
Total	630,985	502,549	502,180	337,961	276,040	2,249,715	4,418,705	5,032,240

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served _____ 68,622 *

* Assumes 4.1746 per household.

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$	<u>106,976</u>
100.3	Construction Work in Progress	\$	<u>409,114</u>
241	Advances for Construction	\$	<u>21,962,815</u>
265	Contributions in Aid of Construction	\$	<u>31,993,806</u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)
of Arden-Cordova District
Name of District
of Golden State Water Company
Name of Utility
at 3005 Gold Canal Drive, Rancho Cordova CA 95670
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2014, through December 31, 2014.

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


Signature

909 394-3600
Telephone Number

April 28, 2015
Date

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