

Received _____

Examined _____

U# _____

2014
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial
(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

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1b - Franchises and Consents	3
Schedule A-1c - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-10
Schedule B-4 - Taxes Charged During Year	11
Schedule D-1 - Sources of Supply and Water Developed	12
Schedule D-2 - Description of Storage Facilities	12
Schedule D-3 - Description of Transmission and Distribution Facilities	13
Schedule D-4 - Number of Active Service Connections	14
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts	16
Declaration	17
Index	18

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	714	-	-	-	714
2	302	Franchises and Consents (Schedule A-1b)	440	-	-	-	440
3	303	Other Intangible Plant	390,037	-	-	(0)	390,037
4		Total intangible plant	391,190	-	-	(0)	391,190
II. LANDED CAPITAL							
5	306	Land and Land Rights	64,028	-	-	-	64,028
		Total Landed Capital	64,028	-	-	-	64,028
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	96,175	-	-	-	96,175
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	21,154	-	-	-	21,154
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	117,329	-	-	-	117,329
IV. PUMPING PLANT							
14	321	Structures and Improvements	501,928	-	-	-	501,928
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	6,986,898	130,982	(10,000)	-	7,107,880
18	325	Other Pumping Plant	85,044	60,489	-	-	145,533
19		Total pumping plant	7,573,870	191,471	(10,000)	-	7,755,341
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	1,589,529	-	-	(40,943)	1,548,586
21	332	Water Treatment Equipment	5,604,683	21,966	(50,000)	40,943	5,617,591
22		Total water treatment plant	7,194,212	21,966	(50,000)	(0)	7,166,178

**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	-	-	-	-	-
24	342	Reservoirs and tanks	3,157,297	104,870	-	-	3,262,166
25	343	Transmission and distribution mains	6,040,537	26,613	(38)	-	6,067,113
26	344	Fire mains	3,951	-	-	-	3,951
27	345	Services	502,905	32,229	(4,239)	-	530,895
28	346	Meters	231,568	13,168	(18,015)	-	226,721
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	530,080	-	-	-	530,080
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	10,466,338	176,880	(22,292)	-	10,620,926
		VII. GENERAL PLANT					
33	371	Structures and improvements	117,257	-	-	-	117,257
34	372	Office furniture and equipment	55,491	22,874	(21,410)	-	56,955
35	373	Transportation equipment	168,283	-	-	-	168,283
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	9,107	-	-	-	9,107
39	377	Power operated equipment	71,617	-	-	0	71,617
40	378	Tools, shop and garage equipment	34,734	2,347	-	-	37,081
41	379	Other general plant	-	-	-	-	-
42		Total general plant	456,489	25,221	(21,410)	0	460,300
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	808	-	-	-	808
44	391	Utility plant purchased	2,130	-	-	-	2,130
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	2,938	-	-	-	2,938
47		Total utility plant in service	26,266,393	415,537	(103,701)	(0)	26,578,229

**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	26,578,229	26,286,546
3		Construction Work in Progress	451,181	587,727
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	27,029,410	26,874,274
6		Less Accumulated Depreciation		
7		Plant in Service	8,431,616	7,671,682
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	8,431,616	7,671,682
10		Less Other Reserves		
11		Deferred Income Taxes	1,826,170	1,561,768
12		Deferred Investment Tax Credit	2,577	3,021
13		Other Reserves	(372,964)	(375,178)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	1,455,783	1,189,611
15		Less Adjustments		
16		Contributions in Aid of Construction	1,339,396	1,395,445
17		Advances for Construction	442,319	458,522
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	1,781,715	1,853,967
20		Add Materials and Supplies	50,477	55,159
21		Add Working Cash (=Line 34)	75,421	75,421
		Add General Office, Rgions, District office, CSA allocation	125,810	115,908
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	15,612,004	16,405,502
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).				

EO
27-Feb-14

GOLDEN STATE WATER COMPANY
Region 3 Customer Service Areas

**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	17,711.3	69.3	1,226,831.4
2	72600	POWER FOR PUMPING	3,035.3	45.7	138,602.2
3	73500	PUMP TAXES	7,289.1	109.4	797,615.2
4	74400	CHEMICALS	2,009.9	56.8	114,257.7
5	77300	COMMON CUSTOMER ACCOUNT	2,002.5	25.0	50,095.4
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	227.6	0.0	0.0
8	78000	OPERATION LABOR	4,018.2	12.5	50,227.0
9	78100	ALL OTHER OPERATION EXPENSES	2,514.1	55.4	139,290.1
10	78700	MAINTENANCE LABOR	1,822.2	12.5	22,777.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	6,900.0	65.6	452,533.8
12	79200	OFFICE SUPPLIES AND EXPENSE	650.2	38.2	24,821.9
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	544.1	(165.1)	(89,822.1)
15	79500	PENSIONS AND BENEFITS	2,704.7	(1.8)	(4,868.5)
16	79600	BUSINESS MEALS	6.6	28.4	187.6
17	79700	REGULATORY COMMISSION	0.0	7.5	0.0
18	79800	OUTSIDE SERVICES	252.0	52.7	13,276.2
19	79900	MISCELLANEOUS	14.1	13.7	192.5
20	79910	ALLOCATED GENERAL OFFICE	7,784.1	8.0	62,066.3
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	80.4	62.4	5,018.7
22	81100	RENT	216.8	(17.8)	(3,868.2)
23	81500	A&G LABOR	1,045.1	12.5	13,063.2
24	50300	DEPRECIATION AND AMORTIZATION	13,098.6	0.0	0.0
25	50710	PROPERTY TAXES	2,770.2	40.0	110,807.9
26	50720	PAYROLL TAXES	565.1	4.0	2,260.5
27	50730	LOCAL TAXES	1,198.3	182.5	218,683.7
28		STATE INCOME TAX	2,435.6	96.0	233,819.6
29		FEDERAL INCOME TAX	8,756.7	106.0	928,210.7
30		TOTAL OPERATING EXPENSES	89,652.8		4,506,080.6
31		CPUC FEE (1.5% OF REVENUE)	1,873.9	58.4	109,404.2
32		TOTAL	91,526.7		4,615,484.8
33		AVERAGE LAG ----->			50.26

**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	73.58 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	50.26 days
36	(3) Excess of Collection Lag over Payment Lag	23.32 days
37	(4) Total of Expenses, Taxes and Depreciation	\$91,526.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$250.8
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$5,846.6</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.

DISTRICT ALLOCATION

Orange County	Claremont	San Dimas	San Gabriel Valley	Barstow	Calipatria	Desert	Wrightwood	Total Region III
2,561	856	995	606	519	75	146	89	5,847

**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	7,511,838	139,695	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	801,501	27,279		
4	(b) Charged to Account 265	59,233	-		
5	(c) Charged to Clearing Accounts	20,110	-		
6	(d) Salvage recovered	-	-		
7	(e) All other credits ^{1/}	4,429	-		
8	Total credits	885,273	27,279	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	103,701	-		
11	(b) Cost of removal	24,333	-		
12	(c) All other debits ^{1/}	4,430	-		
13	Total debits	132,464	-	-	-
14	Balance in reserve at end of year	8,264,647	166,974	-	-
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				
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	(77,450)	(962)	-	-	(78,412)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	(4,276)	(410)	-	-	(4,686)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(81,726)	(1,372)	-	-	(83,098)
II. PUMPING PLANT							
9	321	Structures and improvements	(149,574)	(12,699)	-	-	(162,273)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,986,860)	(284,367)	10,000	2,000	(2,259,227)
13	325	Other pumping plant	(1,838)	(3,682)	-	-	(5,520)
14		Total pumping plant	(2,138,272)	(300,748)	10,000	2,000	(2,427,020)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(290,061)	(38,626)	4,429	-	(324,258)
16	332	Water treatment equipment	(2,604,020)	(269,025)	45,571	9,848	(2,817,626)
17		Total water treatment plant	(2,894,082)	(307,651)	50,000	9,848	(3,141,885)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(224,265)	(78,301)	-	-	(302,566)
20	343	Transmission and distribution mains	(1,366,808)	(114,770)	38	5,739	(1,475,801)
21	344	Fire mains	(134)	(134)	-	-	(268)
22	345	Services	(215,181)	(16,495)	4,239	5,990	(221,447)
23	346	Meters	(129,340)	(19,243)	18,015	755	(129,813)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(101,178)	(10,549)	-	-	(111,727)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(2,036,906)	(239,492)	22,292	12,484	(2,241,622)
V. GENERAL PLANT							
28	371	Structures and improvements	(66,176)	(2,732)	-	-	(68,908)
29	372	Office furniture and equipment	(45,181)	(3,363)	21,410	-	(27,134)
30	373	Transportation equipment	(148,175)	(20,110)	-	-	(168,285)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(1,573)	(568)	-	-	(2,141)
34	377	Power operated equipment	(69,364)	(2,254)	-	-	(71,618)
35	378	Tools, shop and garage equipment	(27,718)	(2,490)	-	-	(30,208)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(665)	(11)	-	-	(676)
38	391	Water plant purchased	(1,999)	(52)	-	-	(2,051)
39		Total general plant	(360,853)	(31,580)	21,410	-	(371,023)
40		TOTAL	(7,511,838)	(880,843)	103,702	24,332	(8,264,647)

**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	1,236,253	1,127,824	108,429
4		601.2 Industrial sales	52,267	48,465	3,802
5		601.3 Sales to public authorities	146,343	120,883	25,459
6		Sub-total	1,434,863	1,297,172	137,691
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	3,354	2,922	432
14		603.2 Unmetered sales	-	-	-
15		Sub-total	3,354	2,922	432
16	604	Private fire protection service	3,166	3,005	161
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	728,809	681,641	47,168
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(1,064)	2,299	(3,363)
22		Sub-total	730,910	686,944	43,966
23		Total water service revenues	2,169,127	1,987,038	182,089
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	2,593	1,270	1,323
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(7,551)	368,961	(376,512)
29		Total other water revenues	(4,959)	370,231	(375,190)
30	501	Total operating revenues	2,164,169	2,357,270	(193,101)

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		26,013	10,070	15,943
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		51,624	64,044	(12,420)
4	703	Miscellaneous expenses	A			20,337	397	19,940
5	704	Purchased water including supply balancing account	A	B	C	62,181	183,053	(120,871)
Maintenance								
6	706	Maintenance supervision and engineering	A	B		25,864	10,099	15,765
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			38,488	41,744	(3,256)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	-	-
14	712	Maintenance of supply mains	A			15,801	13,810	1,991
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				240,309	323,217	(82,908)
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		736	555	181
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			-	-	-
21	724	Pumping labor and expenses	A	B		225	394	(170)
22	725	Miscellaneous expenses	A			-	987	(987)
23	726	Fuel or power purchased for pumping	A	B	C	156,171	155,203	968
Maintenance								
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	97	(97)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		18,156	25,981	(7,825)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				175,288	183,218	(7,930)

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		3,380	55	3,325
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			208,675	284,289	(75,613)
34	743	Miscellaneous expenses	A	B		14,845	13,990	855
35	744	Chemicals and filtering materials	A	B		432,743	450,853	(18,109)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		-	352	(352)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		22,718	15,102	7,616
39	748	Maintenance of water treatment equipment	A	B		46,421	40,849	5,572
40		Total water treatment expenses				728,783	805,490	(76,707)
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		1,879	2,619	(740)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			55	366	(311)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			3,484	5,158	(1,674)
46	754	Meter expenses	A			13,193	11,165	2,028
47	755	Customer installations expenses	A			1,470	990	480
48	756	Miscellaneous expenses	A			43,285	37,562	5,723
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		2,064	4,525	(2,461)
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		10,670	6,676	3,994
53	761	Maintenance of trans. and distribution mains	A			16,295	86,544	(70,249)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			7,476	10,369	(2,892)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			4,295	5,715	(1,419)
59	765	Maintenance of hydrants	A			10,050	1,626	8,424
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				114,216	173,315	(59,100)

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				16,677	16,942	(265)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		6,202	9,994	(3,792)
65	773	Customer records and collection expenses	A			18,958	14,667	4,290
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			14,669	18,998	(4,329)
68	775	Uncollectible accounts	A	B	C	5,748	5,992	(244)
69		Total customer account expenses				62,253	66,593	(4,339)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C		-	-
72	782	Demonstrating and selling expenses	A			-	-	-
73	783	Advertising expenses	A			-	65	(65)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				-	65	(65)
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				281,199	280,904	295
77	791	Administrative and general salaries	A	B	C	40,964	80,358	(39,394)
78	792	Office supplies and other expenses	A	B	C	67,769	38,309	29,460
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			9,479	8,106	1,373
82	795	Employees' pensions and benefits	A	B	C	199,768	204,892	(5,124)
83	796	Franchise requirements	A	B	C	582	414	168
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			1,179	4,183	(3,004)
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			863	716	147
		Maintenance						
89	805	Maintenance of general plant	A	B	C	9,519	7,031	2,488
90		Total administrative and general expenses				611,323	624,914	(13,591)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	-	-	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				-	-	-
95		Total operating expenses				1,932,172	2,176,812	(244,640)

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	134,655	134,655			
2	State income taxes	(114,778)	47,850		(162,628)	
3	Payroll taxes	27,641	27,641			
4	Other state and local taxes	10,846	10,846			
5	Other federal taxes	-	-			
6	Federal income tax	(383,666)	66,834		(450,500)	
7	Groundwater assessments	-	-			
8						
	Total	(325,302)	287,826		(613,128)	

**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 (Name or Number)	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS						Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped ____ (Unit) ²	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²		Annual Quantities Used ____ (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from Imperial Irrigation District								
30	Annual quantities purchased		662,998	(Unit chosen) ²	CCF				
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 foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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: III
 District: Mountain-Desert
 CSA: Calipatria
 System: 352 - Calipatria

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		
Blair Rd	Booster A	2005	-168						V.T.	Elec.	20	900	50				Calipatria Zone to Niland Zone	
	Booster B	2005	-168						V.T.	Elec.	60	1150	135					
	Booster C	2005	-168						V.T.	Elec.	60	1150	135					
	Booster D	2005	-168						V.T.	Elec.	60	1150	135					
Holabird	Raw Water Resv - East	2005	-179	1522										4.5		Lined Earth	Gravity flow from IID Canal to Raw Water Resvs Pump from Raw Water Resv to Microfloc Treatment Units VFDs on all Pump from clearwell, through GAC filters, to Finished Water Resvs VFDs on all Pump from Finished Water Resvs to System VFDs on A and B Pump from Finished Water Resvs to Microfloc Units, VFDs Used for backwash detention Pump from Settling Basins 3 and 4 to Sludge Basins Used for sludge drying	
	Raw Water Resv - West	2005	-179												4.5			Lined Earth
	Raw Water Booster A	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster B	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster C	2005	-179							V.T.	Elec.	25	1850	37				
	Raw Water Booster D	2005	-179							V.T.	Elec.	25	1850	37				
	Treated Water Booster A	2005	-179							V.T.	Elec.	25	1850	34				
	Treated Water Booster B	2005	-179							V.T.	Elec.	25	1850	34				
	Treated Water Booster C	2005	-179							V.T.	Elec.	25	1850	34				
	Treated Water Booster D	2005	-179							V.T.	Elec.	25	1850	34				
	Finished Water Resv - East	2005	-179												1.1	Ground		W. Steel
	Finished Water Resv - West	2005	-179												1.1	Ground		W. Steel
	Finished Water Booster A	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster B	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster C	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster D	2005	-179							V.T.	Elec.	60	1100	170				
	Finished Water Booster E	2005	-179							V.T.	Elec.	60	1100	170				
	Backwash Booster A	2005	-179							V.T.	Elec.	150	6500	62				
	Backwash Booster B	2005	-179							V.T.	Elec.	150	6500	62				
	Settling Basin 3		-179													1.065		Earth
Settling Basin 4		-179												1.041	Earth			
Lift Station Booster A	2005	-179							Sump	Elec.	5	175	32					
Lift Station Booster B	2005	-179							Sump	Elec.	5	175	32					
Sludge Basin 1	2005	-179												1.4	Earth			
Sludge Basin 2	2005	-179												1.4	Earth			
Niland	East Resv	2004	-58											1.0	Elev. Resv	W. Steel	Float on Niland System To Navy Seal Base	
	West Resv	2004	-58											1.0	Elev. Resv	W. Steel		
	Booster A		-58						V.T.	Elec.	15	100						

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	-	-	318	-	-	66	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	2,975	-	1,163	29,896	-	40,693
17	Ductile Iron	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	549	-	4,033
20									
21									
22	Total	-	-	3,293	-	1,163	30,511	-	44,727

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
								Other		
23	Cast Iron	-	-	-	-	-	-	-	-	384
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	6,310	-	3,767	-	-	-	-	-	84,804
29	Ductile Iron	138	99	94	-	-	-	-	-	330
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	28,041	941	35,511	-	28,688	-	-	-	97,763
32										-
33										-
34	Total	34,488	1,040	39,372	-	28,688	-	-	-	183,281

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	1,044	1,050	-	-
Commercial (including domestic)	92	95	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	1	1	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,161	1,170	-	-
Private fire connections	-	-	8	8
Public fire hydrants	-	-	-	-
Total	1,161	1,170	8	8

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	1,286	
3/4 - in	-	774
1 - in	40	356
1 1/2 - in	6	5
2 - in	44	31
3 - in	3	-
4 - in	2	3
6 - in	3	6
8 - in	1	2
Other	-	1
Total	1,385	1,178

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	15
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	824
2. More than 10, but less than 15 years	415
3. More than 15 years	146

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	18,227	15,324	14,712	21,430	22,899	27,557	33,035
Industrial	1,924	1,525	1,181	1,593	1,316	1,109	1,086	9,734
Public authorities	1,251	1,529	1,863	2,813	3,092	4,037	4,793	19,378
Irrigation	4	19	23	10	46	29	27	158
Other	-	-	-	-	-	-	-	-
Contract	24,583	22,402	22,362	23,591	20,630	26,636	450	140,654
Total	45,989	40,799	40,141	49,437	47,983	59,368	39,391	323,108

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	25,694	26,925	22,010	21,989	14,241	110,859	264,043
Industrial	1,031	937	945	1,099	1,099	5,111	14,845	14,872
Public authorities	3,450	3,091	2,654	2,362	1,420	12,977	32,355	26,483
Irrigation	9	3	34	164	-	210	368	250
Other	-	-	-	-	-	-	-	111
Contract	56,248	28,343	21,999	23,171	19,518	149,279	289,933	309,643
Total	86,432	59,299	47,642	48,785	36,278	278,436	601,544	605,577

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 _____ 4,918 *

* 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><u>50,477</u></u>
100.3	Construction Work in Progress	\$	<u><u>451,181</u></u>
241	Advances for Construction	\$	<u><u>442,319</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,339,396</u></u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

of Calipatria-Niland District
Name of District

of Golden State Water Company
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233
Address of District Office

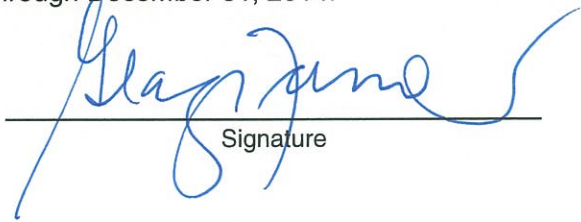
under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named 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)

909 394-3600

Telephone Number



Signature

April 28, 2015

Date

INDEX

	<u>PAGE</u>
Acres Irrigated	15
Advances for construction	16
Construction work in progress	16
Contributions in aid of construction	16
Depreciation and amortization reserves	5
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	8-10
Operating revenues	7
Population served	14
Rate Base	4
Service connections, active	14
Signature	17
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2-3