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2014  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: Ojai Location: Ojai, Ventura  
(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)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization	165	-	-	-	165
2	302	Franchises and Consents (Schedule A-1b)	5,348	-	-	-	5,348
3	303	Other Intangible Plant	387,895	-	-	-	387,895
4		<b>Total intangible plant</b>	<b>393,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>393,408</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and Land Rights	491,967	-	-	-	491,967
		<b>Total Landed Capital</b>	<b>491,967</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>491,967</b>
<b>III. SOURCE OF SUPPLY PLANT</b>							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	126,036	4	-	-	126,040
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	2,463,168	1,039	-	-	2,464,208
11	316	Supply Mains	208,121	-	-	-	208,121
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>2,797,325</b>	<b>1,043</b>	<b>-</b>	<b>-</b>	<b>2,798,368</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and Improvements	241,793	(1,563)	-	-	240,230
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	3,766,274	42,043	(6,000)	-	3,802,317
18	325	Other Pumping Plant	290,196	12,560	(951)	-	301,805
19		<b>Total pumping plant</b>	<b>4,298,263</b>	<b>53,041</b>	<b>(6,951)</b>	<b>-</b>	<b>4,344,353</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and Improvements	121,264	-	-	(103,151)	18,113
21	332	Water Treatment Equipment	420,738	-	-	103,151	523,889
22		<b>Total water treatment plant</b>	<b>542,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>542,002</b>

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	2,486,559	-	-	-	2,486,559
25	343	Transmission and distribution mains	7,556,219	2,151,835	(26,778)	-	9,681,276
26	344	Fire mains	29,410	-	-	-	29,410
27	345	Services	4,365,763	311,931	(30,141)	-	4,647,553
28	346	Meters	616,303	47,967	(27,442)	-	636,829
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	936,303	236,884	(41,749)	-	1,131,438
31	349	Other transmission and distribution plant	21,132	-	-	-	21,132
32		<b>Total transmission and distribution plant</b>	<b>16,011,690</b>	<b>2,748,617</b>	<b>(126,110)</b>	<b>-</b>	<b>18,634,197</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	220,956	2	-	-	220,958
34	372	Office furniture and equipment	99,863	3,935	(16,159)	3,350	90,988
35	373	Transportation equipment	223,146	-	-	-	223,146
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	798	-	-	(798)	-
38	376	Communication equipment	5,250	-	-	-	5,250
39	377	Power operated equipment	101,987	-	-	(178)	101,810
40	378	Tools, shop and garage equipment	74,938	1,176	-	975	77,089
41	379	Other general plant	-	-	-	-	-
42		<b>Total general plant</b>	<b>726,937</b>	<b>5,112</b>	<b>(16,159)</b>	<b>3,350</b>	<b>719,240</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	1,037	-	-	-	1,037
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>1,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,037</b>
47		<b>Total utility plant in service</b>	<b>25,262,629</b>	<b>2,807,814</b>	<b>(149,220)</b>	<b>3,350</b>	<b>27,924,572</b>

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

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

<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.

**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)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	27,924,571	25,262,628
3		Construction Work in Progress	284,009	2,198,312
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>28,208,580</b>	<b>27,460,940</b>
6		Less Accumulated Depreciation		
7		Plant in Service	5,509,793	4,891,785
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>5,509,793</b>	<b>4,891,785</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,200,734	3,195,335
12		Deferred Investment Tax Credit	24,219	25,323
13		Other Reserves	15,916	14,620
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>4,240,869</b>	<b>3,235,278</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	447,027	400,031
17		Advances for Construction	471,129	488,129
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>918,156</b>	<b>888,160</b>
20		<b>Add Materials and Supplies</b>	<b>55,468</b>	<b>29,875</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>358,800</b>	<b>358,800</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>242,432</b>	<b>217,873</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>18,196,463</b>	<b>19,052,266</b>

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

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

EO  
00-Jan-00

**GOLDEN STATE WATER COMPANY**  
Ojai Customer Service Area

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

	(a)	(b)		(c)	(d)
		2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
	CPUC WUDF ACCOUNT	DESCRIPTION			
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	365.6	52.7	19,269.4
2	72600	POWER FOR PUMPING	198.4	34.4	6,825.5
3	73500	PUMP TAXES	30.2	120.0	3,626.0
4	74400	CHEMICALS	36.2	33.8	1,224.7
5	77300	COMMON CUSTOMER ACCOUNT	57.9	25.0	1,449.2
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	10.4	0.0	0.0
8	78000	OPERATION LABOR	337.6	12.5	4,220.1
9	78100	ALL OTHER OPERATION EXPENSES	37.2	50.5	1,878.7
10	78700	MAINTENANCE LABOR	107.3	12.5	1,340.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	353.7	123.3	43,596.5
12	79200	OFFICE SUPPLIES AND EXPENSE	55.2	41.0	2,265.2
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	33.8	(165.1)	(5,581.5)
15	79500	PENSIONS AND BENEFITS	157.0	(1.8)	(282.6)
16	79600	BUSINESS MEALS	2.9	28.4	83.4
17	79700	REGULATORY COMMISSION	0.0	7.5	0.0
18	79800	OUTSIDE SERVICES	14.9	66.0	983.6
19	79900	MISCELLANEOUS	5.2	26.0	135.2
20	79910	ALLOCATED GENERAL OFFICE	225.3	8.0	1,796.7
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	9.8	26.0	254.8
22	81100	RENT	43.7	(19.0)	(830.3)
23	81500	A&G LABOR	53.4	12.5	667.9
24	50300	DEPRECIATION AND AMORTIZATION	789.5	0.0	0.0
25	50710	PROPERTY TAXES	113.7	40.0	4,547.2
26	50720	PAYROLL TAXES	40.9	4.0	163.6
27	50730	LOCAL TAXES	59.0	182.5	10,760.4
28		STATE INCOME TAX	140.1	96.0	13,448.5
29		FEDERAL INCOME TAX	519.2	106.0	55,034.1
30		TOTAL OPERATING EXPENSES	3,798.1		166,876.9
31		CPUC FEE ( 1.5% OF REVENUE)	<u>82.9</u>	58.4	<u>4,839.2</u>
32		TOTAL	3,881.0		171,716.0
33		AVERAGE LAG ----->			43.94

**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	77.69 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	43.94 days
36	(3) Excess of Collection Lag over Payment Lag	33.75 days
37	(4) Total of Expenses, Taxes and Depreciation	\$3,881.0
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$10.6
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>\$358.8</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	4,727,929	163,858	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	778,858	35,949		
4	(b) Charged to Account 265	16,608	-		
5	(c) Charged to Clearing Accounts	-	-		
6	(d) Salvage recovered	526	-		
7	(e) All other credits <sup>1/</sup>	11,283	-		
8	<b>Total credits</b>	807,275	35,949	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	149,220	-		
11	(b) Cost of removal	68,062	-		
12	(c) All other debits <sup>1/</sup>	7,933	-		
13	<b>Total debits</b>	225,215	-	-	-
14	Balance in reserve at end of year	5,309,989	199,807	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> 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)
<b>I. SOURCE OF SUPPLY PLANT</b>							
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	(349,985)	(96,064)	-	-	(446,049)
6	316	Supply mains	(19,658)	(4,662)	-	-	(24,320)
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(369,643)</b>	<b>(100,726)</b>	<b>-</b>	<b>-</b>	<b>(470,369)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(24,155)	(6,359)	-	-	(30,514)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	99,534	(182,288)	6,000	-	(76,754)
13	325	Other pumping plant	(73,955)	(11,463)	951	-	(84,467)
14		<b>Total pumping plant</b>	<b>1,423</b>	<b>(200,110)</b>	<b>6,951</b>	<b>-</b>	<b>(191,736)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(7,979)	(3,056)	6,958	-	(4,077)
16	332	Water treatment equipment	(196,924)	(26,422)	(6,958)	-	(230,304)
17		<b>Total water treatment plant</b>	<b>(204,902)</b>	<b>(29,478)</b>	<b>-</b>	<b>-</b>	<b>(234,380)</b>
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(18,949)	(69,375)	-	-	(88,324)
20	343	Transmission and distribution mains	(1,681,665)	(148,102)	26,778	53,176	(1,749,813)
21	344	Fire mains	(1,509)	(994)	-	-	(2,503)
22	345	Services	(1,413,819)	(144,943)	30,141	14,359	(1,514,262)
23	346	Meters	(472,371)	(65,575)	27,442	-	(510,504)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(261,375)	(18,726)	41,749	-	(238,352)
26	349	Other transmission and distribution plant	(7,511)	(742)	-	-	(8,253)
27		<b>Total trans. and distribution plant</b>	<b>(3,857,199)</b>	<b>(448,457)</b>	<b>126,110</b>	<b>67,535</b>	<b>(4,112,011)</b>
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(15,491)	(4,728)	-	-	(20,219)
29	372	Office furniture and equipment	(71,184)	-	12,809	-	(58,375)
30	373	Transportation equipment	(132,606)	-	-	-	(132,606)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(797)	-	798	-	1
33	376	Communication equipment	(5,249)	-	-	-	(5,249)
34	377	Power operated equipment	(25,252)	(6,956)	178	-	(32,030)
35	378	Tools, shop and garage equipment	(46,332)	(4,968)	(975)	-	(52,275)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(696)	(43)	-	-	(739)
38	391	Water plant purchased	-	-	-	-	-
39		<b>Total general plant</b>	<b>(297,608)</b>	<b>(16,695)</b>	<b>12,810</b>	<b>-</b>	<b>(301,493)</b>
40		<b>TOTAL</b>	<b>(4,727,929)</b>	<b>(795,466)</b>	<b>145,871</b>	<b>67,535</b>	<b>(5,309,989)</b>



**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	5,305,940	5,148,258	157,682
4		601.2 Industrial sales	5,096	6,432	(1,336)
5		601.3 Sales to public authorities	158,773	164,816	(6,043)
6		Sub-total	<b>5,469,809</b>	<b>5,319,506</b>	<b>150,303</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	126,809	132,175	(5,366)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>126,809</b>	<b>132,175</b>	<b>(5,366)</b>
16	604	Private fire protection service	12,536	12,183	353
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	12	(12)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(17,438)	(28,862)	11,424
22		Sub-total	<b>(4,902)</b>	<b>(16,667)</b>	<b>11,765</b>
23		Total water service revenues	<b>5,591,716</b>	<b>5,435,014</b>	<b>156,702</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	5,435	1,598	3,838
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	4,840	(5,662)	10,502
29		Total other water revenues	<b>10,275</b>	<b>(4,064)</b>	<b>14,339</b>
30	501	Total operating revenues	<b>5,601,991</b>	<b>5,430,950</b>	<b>171,041</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		-	1,594	(1,594)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	37	(37)
4	703	Miscellaneous expenses	A			680	650	30
5	704	Purchased water including supply balancing account	A	B	C	305,874	346,757	(40,883)
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		-	-	-
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		2,829	1,395	1,434
9	708	Maintenance of collect and impound reservoirs	A			-	-	-
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			54,500	82	54,418
14	712	Maintenance of supply mains	A			8,091	-	8,091
15	713	Maintenance of other source of supply plant	A	B		289	-	289
16		<b>Total source of supply expense</b>				<b>372,263</b>	<b>350,514</b>	<b>21,749</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		19,766	10,435	9,331
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		81,998	76,815	5,183
22	725	Miscellaneous expenses	A			1,337	14,023	(12,686)
23	726	Fuel or power purchased for pumping	A	B	C	260,858	226,887	33,971
<b>Maintenance</b>								
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		121	880	(759)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		49,979	62,277	(12,298)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>414,060</b>	<b>391,318</b>	<b>22,742</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		8,985	5,098	3,886
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			29,959	38,212	(8,253)
34	743	Miscellaneous expenses	A	B		167	913	(746)
35	744	Chemicals and filtering materials	A	B		25,185	28,460	(3,276)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		273	1,469	(1,196)
39	748	Maintenance of water treatment equipment	A	B		5,850	4,360	1,491
40		<b>Total water treatment expenses</b>				<b>70,419</b>	<b>78,513</b>	<b>(8,094)</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		19,609	15,398	4,211
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			676	660	17
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			-	816	(816)
46	754	Meter expenses	A			6,550	6,202	348
47	755	Customer installations expenses	A			24,322	15,623	8,700
48	756	Miscellaneous expenses	A			30,194	31,646	(1,452)
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		8,985	5,098	3,886
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		9,075	3,529	5,546
53	761	Maintenance of trans. and distribution mains	A			183,765	48,030	135,736
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			68,483	56,434	12,049
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			15,272	24,375	(9,103)
59	765	Maintenance of hydrants	A			(26,589)	147,500	(174,089)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				<b>340,342</b>	<b>355,310</b>	<b>(14,969)</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				36,671	37,355	(683)
62	771	Supervision	A	B		21,563	16,703	4,860
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		31,043	34,285	(3,242)
65	773	Customer records and collection expenses	A			2,260	14,053	(11,793)
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			3,836	13,284	(9,448)
68	775	Uncollectible accounts	A	B	C	5,886	17,250	(11,364)
69		<b>Total customer account expenses</b>				<b>101,260</b>	<b>132,930</b>	<b>(31,671)</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C		-	-
72	782	Demonstrating and selling expenses	A			4,978	7,092	(2,115)
73	783	Advertising expenses	A			213	190	23
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>5,191</b>	<b>7,282</b>	<b>(2,092)</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				539,153	514,614	24,539
77	791	Administrative and general salaries	A	B	C	69,054	73,356	(4,301)
78	792	Office supplies and other expenses	A	B	C	97,791	100,577	(2,786)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			30,565	17,423	13,142
82	795	Employees' pensions and benefits	A	B	C	211,878	187,384	24,494
83	796	Franchise requirements	A	B	C	1,827	1,858	(31)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			9,526	(137,126)	146,651
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			2,195	(64,567)	66,762
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	12,149	23,213	(11,065)
90		<b>Total administrative and general expenses</b>				<b>974,137</b>	<b>716,732</b>	<b>257,405</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	42,235	41,743	492
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>42,235</b>	<b>41,743</b>	<b>492</b>
95		<b>Total operating expenses</b>				<b>2,319,906</b>	<b>2,074,342</b>	<b>245,564</b>

**SCHEDULE B-4  
Taxes Charged During Year**

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	146,651	146,651			
2	State income taxes	148,451	(61,889)		210,340	
3	Payroll taxes	35,518	35,518			
4	Other state and local taxes	62,627	62,627			
5	Other federal taxes	-	-			
6	Federal income tax	496,229	(86,442)		582,671	
7	Groundwater assessments	26,278	26,278			
8						
	Total	915,754	122,743		793,011	

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  ____ (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS						Pumping Capacity ____ (Unit) <sup>2</sup>	Annual Quantities Pumped ____ (Unit) <sup>2</sup>	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from Casitas Municipal Water District								
30	Annual quantities purchased	323,479	(Unit chosen) <sup>2</sup>	CCF					
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

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

<sup>3</sup> Average depth to water surface below ground surface.

**SCHEDULE D-2  
Description of Storage Facilities**

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



Plant Facility Index

Region: I  
 District: Coastal  
 CSA: Ojai  
 System: 153 - Ojai

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	
	Reservoir	2012	803											0.500	Forebay	W. Steel	Emergency Generator
Sierra Cuyama	Booster A Connection	1965	810	0					VT	Elec	20	960	72				Pumps from Casitas to Main Zone Interconnection w/ Casitas MWD
Signal	Booster A Booster B Reservoir		954 954 954						H.S.C E.S.	Elec Elec	10 7.5	600 100	50 130	0.300	Forebay	B. Steel	Booster A to Main Zone Booster B to Signal Booster Zone. Tank on elevated ground. Fills by altitude valve from Main Zone. Emergency Generator
Valley View	Booster A Booster B	2002 2002	1088 1088						E.S. E.S.	Elec Elec	40 40	250 250	350 350				Boosters to Heidelberg Tank Zone



**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	Lines 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	-	-	659	-	-	25,178	-	35,231
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	509	-	3,092	-	979	(2,037)	-	2,771
16	Asbestos Cement	-	-	-	-	-	3,514	-	41,858
17	Ductile Iron	-	-	-	-	-	40	-	93
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	421	-	-	587	-	2,342
20									
21									
22	Total	509	-	4,172	-	979	27,282	-	82,295

**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	(2,221)	4,151	15,293	-	-	-	-		78,291
24	Cement Lined Steel	-	-	-	-	-	-	-		-
25	Concrete	-	-	-	-	-	-	-		-
26	Copper	-	-	-	-	-	-	-		-
27	Steel	6,192	4,435	-	-	-	-	-		15,941
28	Asbestos Cement	48,658	-	-	-	-	-	-		94,030
29	Ductile Iron	4,648	21	509	-	2,159	-	-		7,470
30	HDPE	-	-	-	-	-	-	-		-
31	PVC	29,470	-	41	-	-	-	-		32,861
32										-
33										-
34	Total	86,747	8,607	15,843	-	2,159	-	-	-	228,593

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	2,469	2,468	-	-
Commercial (including domestic)	330	333	-	-
Industrial	4	4	-	-
Public authorities	25	25	-	-
Irrigation	32	31	-	-
Other	-	-	-	-
Subtotal	<b>2,860</b>	<b>2,861</b>	-	-
Private fire connections	-	-	36	38
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>2,860</b>	<b>2,861</b>	<b>36</b>	<b>38</b>

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services</b>
5/8 x 3/4 - in	1,990	
3/4 - in	289	1,345
1 - in	509	1,250
1 1/2 - in	58	22
2 - in	87	205
3 - in	6	3
4 - in	1	17
6 - in	1	14
8 - in	-	10
Other	-	33
<b>Total</b>	<b>2,941</b>	<b>2,899</b>

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	-
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,830
2. More than 10, but less than 15 years	766
3. More than 15 years	345

### SCHEDULE D-7

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	46,655	55,628	45,887	46,490	51,670	76,415	72,448
Industrial	61	-	109	-	65	-	123	358
Public authorities	1,524	1,699	1,400	1,105	1,647	2,553	2,497	12,425
Irrigation	2,514	2,620	2,491	1,243	4,819	1,342	4,481	19,510
Other	4,318	5,014	3,249	919	5,538	8,133	6,433	33,604
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>55,072</b>	<b>64,961</b>	<b>53,136</b>	<b>49,757</b>	<b>63,739</b>	<b>88,443</b>	<b>85,982</b>	<b>461,090</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	83,048	73,945	75,461	92,404	49,787	374,645	769,838
Industrial	-	142	-	113	-	255	613	957
Public authorities	3,768	1,777	1,685	2,095	923	10,248	22,673	27,208
Irrigation	4,752	5,576	4,037	5,160	1,929	21,454	40,964	40,637
Other	17,890	(2,072)	4,848	(20,666)	-	-	33,604	70,155
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>109,458</b>	<b>79,368</b>	<b>86,031</b>	<b>79,106</b>	<b>52,639</b>	<b>406,602</b>	<b>867,692</b>	<b>914,302</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 \_\_\_\_\_ 12,102 \*

\* 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>55,468</u>
100.3	Construction Work in Progress	\$	<u>284,009</u>
241	Advances for Construction	\$	<u>471,129</u>
265	Contributions in Aid of Construction	\$	<u>447,027</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 Ojai District  
Name of District

of Golden State Water Company  
Name of Utility

at 408 Bryant Circle Suite G, Ojai CA 93023  
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

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