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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: San Gabriel Valley Location: Arcadia, Los Angeles  
(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	442	-	-	-	442
2	302	Franchises and Consents (Schedule A-1b)	2,927	-	-	-	2,927
3	303	Other Intangible Plant	1,044,472	-	-	-	1,044,472
4		<b>Total intangible plant</b>	<b>1,047,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,047,841</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and Land Rights	81,445	-	-	-	81,445
		<b>Total Landed Capital</b>	<b>81,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,445</b>
<b>III. SOURCE OF SUPPLY PLANT</b>							
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	657,145	-	-	-	657,145
11	316	Supply Mains	154,045	-	-	-	154,045
12	317	Other Source of Supply Plant	1,728	-	-	-	1,728
13		<b>Total source of supply plant</b>	<b>812,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>812,918</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and Improvements	643,512	-	-	-	643,512
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	2,920,717	138,443	(69,707)	-	2,989,453
18	325	Other Pumping Plant	461,221	-	-	-	461,221
19		<b>Total pumping plant</b>	<b>4,025,450</b>	<b>138,443</b>	<b>(69,707)</b>	<b>-</b>	<b>4,094,186</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and Improvements	83,927	-	-	(0)	83,927
21	332	Water Treatment Equipment	2,461,270	1,452	(838)	-	2,461,884
22		<b>Total water treatment plant</b>	<b>2,545,197</b>	<b>1,452</b>	<b>(838)</b>	<b>(0)</b>	<b>2,545,811</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	829,696	-	-	-	829,696
25	343	Transmission and distribution mains	25,375,540	(329,233)	(85,456)	-	24,960,850
26	344	Fire mains	37,659	-	-	-	37,659
27	345	Services	11,494,654	321,784	(89,800)	-	11,726,637
28	346	Meters	1,941,815	13,863	(54,858)	-	1,900,819
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	3,449,415	72,823	(25,158)	-	3,497,081
31	349	Other transmission and distribution plant	55,964	-	-	-	55,964
32		<b>Total transmission and distribution plant</b>	<b>43,184,743</b>	<b>79,237</b>	<b>(255,273)</b>	<b>-</b>	<b>43,008,707</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	147,168	-	-	-	147,168
34	372	Office furniture and equipment	139,634	25,537	(86,936)	0	78,235
35	373	Transportation equipment	313,778	904	(20,278)	-	294,404
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	22,001	-	-	-	22,001
39	377	Power operated equipment	221,318	-	-	-	221,318
40	378	Tools, shop and garage equipment	100,105	2,082	-	-	102,188
41	379	Other general plant	917	-	-	-	917
42		<b>Total general plant</b>	<b>944,922</b>	<b>28,523</b>	<b>(107,214)</b>	<b>0</b>	<b>866,231</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	3,996	-	-	-	3,996
44	391	Utility plant purchased	3,681	-	-	-	3,681
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>7,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,677</b>
47		<b>Total utility plant in service</b>	<b>52,650,193</b>	<b>247,655</b>	<b>(433,032)</b>	<b>(0)</b>	<b>52,464,816</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	51,378,187	51,003,157
3		Construction Work in Progress	1,728,638	2,415,802
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>53,106,825</b>	<b>53,418,959</b>
6		Less Accumulated Depreciation		
7		Plant in Service	14,519,191	13,620,458
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>14,519,191</b>	<b>13,620,458</b>
10		Less Other Reserves		
11		Deferred Income Taxes	9,016,323	6,186,646
12		Deferred Investment Tax Credit	100,996	105,004
13		Other Reserves	109,122	93,347
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>9,226,441</b>	<b>6,384,997</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	4,302,158	3,377,894
17		Advances for Construction	663,140	697,690
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>4,965,298</b>	<b>4,075,583</b>
20		<b>Add Materials and Supplies</b>	<b>33,797</b>	<b>28,545</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>605,708</b>	<b>605,708</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>887,643</b>	<b>794,598</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>25,923,044</b>	<b>30,766,772</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  
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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
		2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	THOUSAND DOLLAR-DAYS LAG
1	70400	OPERATING EXPENSES:			
		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	356	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	13,923,299	613,601	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,276,325	64,740		
4	(b) Charged to Account 265	169,723	-		
5	(c) Charged to Clearing Accounts	45,184	-		
6	(d) Salvage recovered	2,148	-		
7	(e) All other credits <sup>1/</sup>	-	-		
8	<b>Total credits</b>	1,493,380	64,740	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	433,032	-		
11	(b) Cost of removal	302,645	-		
12	(c) All other debits <sup>1/</sup>	-	-		
13	<b>Total debits</b>	735,677	-	-	-
14	Balance in reserve at end of year	14,681,002	678,341	-	-
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>				
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	(213,353)	(23,526)	-	-	(236,879)
6	316	Supply mains	(89,321)	(2,988)	-	-	(92,309)
7	317	Other source of supply plant	(1,727)	-	-	-	(1,727)
8		<b>Total source of supply plant</b>	<b>(304,401)</b>	<b>(26,514)</b>	<b>-</b>	<b>-</b>	<b>(330,915)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	(211,854)	(16,281)	-	-	(228,135)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,073,835)	(118,873)	69,707	20,900	(1,102,101)
13	325	Other pumping plant	(178,707)	(19,971)	-	-	(198,678)
14		<b>Total pumping plant</b>	<b>(1,464,396)</b>	<b>(155,125)</b>	<b>69,707</b>	<b>20,900</b>	<b>(1,528,914)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	(41,091)	(2,039)	-	-	(43,130)
16	332	Water treatment equipment	(1,409,547)	(118,141)	838	-	(1,526,850)
17		<b>Total water treatment plant</b>	<b>(1,450,638)</b>	<b>(120,180)</b>	<b>838</b>	<b>-</b>	<b>(1,569,980)</b>
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(376,095)	(20,577)	-	-	(396,672)
20	343	Transmission and distribution mains	(5,290,698)	(482,135)	85,456	97,266	(5,590,111)
21	344	Fire mains	-	(1,273)	-	-	(1,273)
22	345	Services	(2,847,297)	(377,025)	89,800	140,389	(2,994,133)
23	346	Meters	(756,624)	(161,365)	54,858	6,426	(856,705)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(706,118)	(68,643)	25,158	37,614	(711,989)
26	349	Other transmission and distribution plant	(25,003)	(940)	-	-	(25,943)
27		<b>Total trans. and distribution plant</b>	<b>(10,001,834)</b>	<b>(1,111,958)</b>	<b>255,272</b>	<b>281,695</b>	<b>(10,576,825)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(51,544)	(3,429)	-	-	(54,973)
29	372	Office furniture and equipment	(115,555)	(8,462)	86,936	50	(37,031)
30	373	Transportation equipment	(214,985)	(45,184)	20,278	(2,148)	(242,039)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(22,001)	-	-	-	(22,001)
34	377	Power operated equipment	(191,079)	(18,546)	-	-	(209,625)
35	378	Tools, shop and garage equipment	(98,273)	(1,833)	-	-	(100,106)
36	379	Other general plant	(917)	-	-	-	(917)
37	390	Other tangible property	(3,996)	-	-	-	(3,996)
38	391	Water plant purchased	(3,681)	-	-	-	(3,681)
39		<b>Total general plant</b>	<b>(702,030)</b>	<b>(77,454)</b>	<b>107,214</b>	<b>(2,098)</b>	<b>(674,368)</b>
40		<b>TOTAL</b>	<b>(13,923,299)</b>	<b>(1,491,231)</b>	<b>433,031</b>	<b>300,497</b>	<b>(14,681,002)</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	11,288,349	10,907,315	381,034
4		601.2 Industrial sales	27,584	25,538	2,046
5		601.3 Sales to public authorities	413,059	381,464	31,595
6		Sub-total	<b>11,728,992</b>	<b>11,314,318</b>	<b>414,675</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	120,892	110,896	9,996
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>120,892</b>	<b>110,896</b>	<b>9,996</b>
16	604	Private fire protection service	34,007	33,685	323
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	(8,913)	(5,845)	(3,068)
22		Sub-total	<b>25,094</b>	<b>27,839</b>	<b>(2,745)</b>
23		Total water service revenues	<b>11,874,978</b>	<b>11,453,053</b>	<b>421,926</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	16,565	11,814	4,751
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(70,140)	135,332	(205,471)
29		Total other water revenues	<b>(53,575)</b>	<b>147,145</b>	<b>(200,720)</b>
30	501	Total operating revenues	<b>11,821,404</b>	<b>11,600,198</b>	<b>221,206</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		5,365	13,380	(8,015)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		35	277	(242)
4	703	Miscellaneous expenses	A			1,988	2,344	(356)
5	704	Purchased water including supply balancing account	A	B	C	26,207	16,820	9,387
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		2,886	3,159	(273)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		7,745	-	7,745
9	708	Maintenance of collect and impound reservoirs	A			321	187	134
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			67,861	52,476	15,385
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		340	3,271	(2,931)
16		<b>Total source of supply expense</b>				<b>112,747</b>	<b>91,914</b>	<b>20,833</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		4,426	3,097	1,329
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	<b>Pumping labor and expenses</b>	A	B		48,576	53,692	(5,116)
22	725	Miscellaneous expenses	A			2,677	1,572	1,105
23	726	Fuel or power purchased for pumping	A	B	C	551,859	477,361	74,498
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		4,329	2,330	1,999
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		4,923	25,558	(20,635)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		147,243	181,509	(34,265)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>764,034</b>	<b>745,119</b>	<b>18,915</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		4,329	805	3,524
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			(233,343)	(81,925)	(151,418)
34	743	Miscellaneous expenses	A	B		120	193	(74)
35	744	Chemicals and filtering materials	A	B		298,599	169,256	129,343
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		4,680	5,747	(1,066)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		8,000	66,227	(58,227)
39	748	Maintenance of water treatment equipment	A	B		51,081	55,356	(4,275)
40		<b>Total water treatment expenses</b>				<b>133,466</b>	<b>215,659</b>	<b>(82,193)</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		13,435	33,192	(19,758)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			217	-	217
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			35,261	53,985	(18,724)
46	754	Meter expenses	A			60,762	53,951	6,811
47	755	Customer installations expenses	A			13,774	13,481	293
48	756	Miscellaneous expenses	A			57,046	31,706	25,339
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		16,155	34,713	(18,558)
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		-	4,724	(4,724)
53	761	Maintenance of trans. and distribution mains	A			215,172	362,241	(147,070)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			133,408	135,626	(2,218)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			6,435	16,796	(10,361)
59	765	Maintenance of hydrants	A			25,636	31,515	(5,879)
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				<b>577,300</b>	<b>771,932</b>	<b>(194,632)</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				131,425	133,623	(2,198)
62	771	Supervision	A	B		5,495	7,741	(2,246)
63	771	Superv., meter read., other customer acct expenses			C		-	-
64	772	Meter reading expenses	A	B		32,587	36,308	(3,721)
65	773	Customer records and collection expenses	A			98,905	97,913	992
66	773	Customer records and accounts expenses		B			-	-
67	774	Miscellaneous customer accounts expenses	A			35	6,784	(6,749)
68	775	Uncollectible accounts	A	B	C	29,348	29,224	123
69		<b>Total customer account expenses</b>				<b>297,793</b>	<b>311,593</b>	<b>(13,799)</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			-	1,016	(1,016)
73	783	Advertising expenses	A			916	-	916
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>916</b>	<b>1,016</b>	<b>(100)</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				1,906,630	1,871,864	34,767
77	791	Administrative and general salaries	A	B	C	2,472	19,242	(16,770)
78	792	Office supplies and other expenses	A	B	C	77,310	51,524	25,786
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C		-	-
81	794	Injuries and damages	A			16,734	12,963	3,771
82	795	Employees' pensions and benefits	A	B	C	281,371	304,372	(23,001)
83	796	Franchise requirements	A	B	C	246	2,243	(1,997)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			6,370	29,304	(22,933)
86	798	Miscellaneous other general expenses		B			-	-
87	798	Miscellaneous other general operation expenses			C		-	-
88	799	Miscellaneous general expenses	A			830	1,258	(428)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	57,379	48,633	8,746
90		<b>Total administrative and general expenses</b>				<b>2,349,342</b>	<b>2,341,402</b>	<b>7,940</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	14,580	13,950	630
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>14,580</b>	<b>13,950</b>	<b>630</b>
95		<b>Total operating expenses</b>				<b>4,250,178</b>	<b>4,492,584</b>	<b>(242,406)</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	519,711	519,711			
2	State income taxes	329,946	(137,554)		467,500	
3	Payroll taxes	47,875	47,875			
4	Other state and local taxes	215,336	215,336			
5	Other federal taxes	-	-			
6	Federal income tax	1,102,913	(192,125)		1,295,038	
7	Groundwater assessments	949,287	949,287			
8						
	Total	3,165,069	1,402,531		1,762,538	

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								
30	Annual quantities purchased			(Unit chosen) <sup>2</sup>					"REFER TO ATTACHED SCHEDULE"
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 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.

<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: III

District: Foothill

CSA: San Gabriel Valley

System: 332 - South Arcadia

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
Cal-Am Intercon - Golden West & Key West	Interconnection		335	0													Emergency connection with Cal-Am Water Company
Cal-Am Intercon - Olive & El Monte				0													
City of Arcadia Connection - Longden	Interconnection		363	0								1250					Emergency connection with City of Arcadia
City of Arcadia Connection - Short St	Interconnection	1979	408	0								250					Connection with City of Arcadia
City of El Monte Connection	Interconnection PRV Station SA2		306	0													Emergency connection with City of El Monte Main Zone to Gidley Zone
Encinita	Well 1	1952	330	552	01S11W16D01S	1000	16	200									Wells pump through
	Well 1 Pump								DWT	Elec.	150	1000	400				GAC filters to System
	Well 2	1955	330	702	01S11W18A04S	1000	16	240									
	Well 2 Pump								DWT	Elec.	150	1000	456				VFD on Well 1
	Well 3 Well 3 Pump Backwash Tank GAC Filters	1977	330	600	01S11W18A06S	700	14	250							0.026	Backwash	B. Steel
Farna	Well 1	1951	315	320	01S11W10F02S	540	18	160									Well to System, VFD
	Well 1 Pump								DWT	Dual	150	1000	480				Well to Resv
	Well 2	1966	315	233	01S11W10F03S	600	16	190									
	Well 2 Pump								DWT	Elec.	75	1000	179				
	Reservoir	1988	315											1.00	Ground	W.Steel	Booster to System
	Booster A	1988	315						V.T.	Elec.	25	500	160				Booster to System
Booster B	1988	315						V.T.	Elec.	50	700	220				Booster to System	
Booster C	1988	315						V.T.	Elec.	50	1000	150					
Booster D	2010	315							V.T.	Elec.	100	1000	230				Booster to System
Gidley																	No Facilities
Graydon	Well 2	1957	406		01S11W35L02S	540	16										Not Equiped, Monitoring Well
Jeffries	Well 4 Well 4 Pump	1988	368	950	01S11W02C02S	1003	16	240									Well to System, VFD Backup Generator
Loma																	No Facilities
Persimmon	Well 1	1955	307	150	01S11W09Q04S	800	16	151									Well to PRV to sand trap to System
	Well 1 Pump								DWT	Elec.	150	1300	366				
PRV Station SA1 - Arden Way N of Arden Dr																	Main Zone to Gidley Zone

Plant Facility Index

Region: III

District: Foothill

CSA: San Gabriel Valley

System: 333 - South San Gabriel

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
Monterey Park Intercon	Interconnection			0													Emergency connection with City of Monterey Park
Earle																	No Facilities
Garvey	Forebay Well 2		265											0.02	Forebay	B. Steel	Out of service Under Construction
San Gabriel	Well 1 Well 1 Pump Well 2 Well 2 Pump Backwash Tank GAC Filters Perchlorate Filters	1948 1956	262 262	1546 470	01S12W25B10S 01S12W25B11S	465 472	16 16	262 225	DWT Subm.	Elec. Elec.	200 50	1000 300	470 480	0.013	Backwash	B. Steel	Both wells pump through GAC Filters to System  Out of service
Saxon	Well 3 Well 3 Pump Well 4 Well 4 Pump	1946 1991	308 308	107 495	01S12W24E04S 01S12W24E05S	650 1000	18 16	219 250	DWT DWT	Elec. Elec.	75 125	500 1000	330 370				Well to System Well to System
Tegner																	No Facilities
Teresa	Booster A Booster B Booster C Reservoir	1948 1958 1987 1939	429 429 429 429						H.S.C. H.S.C. H.S.C.	Elec. Elec. Gas	25 25 35	300 300 400	160 160 160	0.50	Elev Resv	W. Steel	Pumps to Teresa Zone Pumps to Teresa Zone Pumps to Teresa Zone Floats on Main Zone
USG-1	MWD Connection	1967	339	24								3375					PRV to Main Zone

**GOLDEN STATE WATER COMPANY  
SCHEDULE D-1  
SOURCE OF SUPPLY PURCHASED WATER  
2014**

<b>DISTRICT</b>	<b>Purchased from</b>	<b>Quantity in CCF</b>
San Gabriel Valley	City of Arcadia Upper SGVMWD	- 10,237
<b>TOTAL</b>		<b>10,237</b>

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities**  
 Capacities in Cubic Feet Per Second or Miner's Inches (state which)

Line No.	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	-	-	575	-	-	7,933	-	26,053
12	Cement Lined Steel	-	-	-	-	-	(35)	-	1,941
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	94	-	(1,061)	-	(6,065)	45,864	12,714	48,348
16	Asbestos Cement	-	-	197	-	-	8,863	-	28,847
17	Ductile Iron	-	-	-	-	-	1,264	-	4,740
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	1,020	-	5,096
20									
21									
22	Total	94	-	(289)	-	(6,065)	64,909	12,714	115,025

**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	13,163	5,699	4,670	-	-	-	-	-	58,092
24	Cement Lined Steel	-	1,576	-	-	-	-	-	-	3,483
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	39,549	6,513	14,904	-	175	-	-	-	161,036
28	Asbestos Cement	35,333	5,668	15,635	-	3,923	-	-	-	98,465
29	Ductile Iron	134,489	15	8,913	-	-	-	-	-	149,422
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	27,326	2,425	17,852	-	-	202	-	-	53,921
32										-
33										-
34	Total	249,860	21,896	61,975	-	4,098	202	-	-	524,419

<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	10,370	10,381	-	-
Commercial (including domestic)	1,771	1,777	-	-
Industrial	4	4	-	-
Public authorities	69	69	-	-
Irrigation	45	46	-	-
Other	-	-	-	-
Subtotal	<b>12,259</b>	<b>12,277</b>	-	-
Private fire connections	-	-	90	91
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>12,259</b>	<b>12,277</b>	<b>90</b>	<b>91</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	10,117	
3/4 - in	6	6,217
1 - in	1,957	5,220
1 1/2 - in	150	11
2 - in	244	386
3 - in	24	9
4 - in	8	71
6 - in	2	33
8 - in	-	21
Other	-	400
<b>Total</b>	<b>12,508</b>	<b>12,368</b>

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	1
2. Used, before repair	36
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	10,080
2. More than 10, but less than 15 years	1,350
3. More than 15 years	1,078

### 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	182,062	171,873	166,786	164,441	193,211	204,703	234,282
Industrial	143	376	184	352	362	667	460	2,544
Public authorities	5,664	3,347	4,811	3,262	8,640	7,689	11,483	44,896
Irrigation	1,681	1,173	1,270	1,291	1,890	1,907	2,043	11,255
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	<b>189,550</b>	<b>176,769</b>	<b>173,051</b>	<b>169,346</b>	<b>204,103</b>	<b>214,966</b>	<b>248,268</b>	<b>1,376,053</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Commercial	216,734	234,578	200,878	202,267	162,869	1,017,326	2,334,684
Industrial	905	428	751	287	452	2,823	5,367	4,400
Public authorities	7,949	11,177	5,829	8,389	2,807	36,151	81,047	77,608
Irrigation	2,431	3,138	1,687	1,415	876	9,547	20,802	20,590
Other	-	-	-	-	-	-	-	104
Contract	-	-	-	-	-	-	-	-
Total	<b>228,019</b>	<b>249,321</b>	<b>209,145</b>	<b>212,358</b>	<b>167,004</b>	<b>1,065,847</b>	<b>2,441,900</b>	<b>2,524,102</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 \_\_\_\_\_ 51,631 \*

\* 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>33,797</u></u>
100.3	Construction Work in Progress	\$	<u><u>1,728,638</u></u>
241	Advances for Construction	\$	<u><u>663,140</u></u>
265	Contributions in Aid of Construction	\$	<u><u>4,302,158</u></u>

**DECLARATION**

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

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

of San Gabriel Valley District  
Name of District

of Golden State Water Company  
Name of Utility

at 110 East Live Oak, Arcadia, CA 91006  
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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