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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	837,885	-	(75,220)	-	\$ 762,665
5		Total Intangible Plant	\$ 837,885	\$ -	\$ (75,220)	\$ -	\$ 762,665
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 376,567	\$ -	\$ -	\$ -	\$ 376,567
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	7,127	-	-	-	\$ 7,127
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,663,763	878,728	(201,003)	-	\$ 2,341,488
16	316	Supply Mains	91,280	76,670	-	-	\$ 167,950
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,762,170	\$ 955,398	\$ (201,003)	\$ -	\$ 2,516,565
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	418,217	60,987	-	-	\$ 479,204
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,414,843	1,070,775	(107,316)	1,571	\$ 5,379,873
25	325	Other Pumping Plant	490,578	2,637	-	-	\$ 493,215
26		Total Pumping Plant	\$ 5,323,638	\$ 1,134,399	\$ (107,316)	\$ 1,571	\$ 6,352,292
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	84,548	123,239	-	-	\$ 207,787
30	332	Water Treatment Equipment	2,039,568	929,819	(66,246)	-	\$ 2,903,141
31		Total Water Treatment Plant	\$ 2,124,116	\$ 1,053,058	\$ (66,246)	\$ -	\$ 3,110,928

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	56,567	-	-	-	\$ 56,567
34	342	Reservoirs and Tanks	2,021,685	692,349	(2,995)	-	\$ 2,711,039
35	343	Transmission and Distribution Mains	4,567,030	36,440	(5,817)	(1,070)	\$ 4,596,583
36	344	Fire Mains	12,701	-	-	-	\$ 12,701
37	345	Services	1,306,966	39,782	(5,532)	7,603	\$ 1,348,819
38	346	Meters	348,805	6,199	(6,424)	-	\$ 348,580
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	759,443	1,075	-	-	\$ 760,518
41	349	Other Transmission and Distribution Plant	3,533	-	-	-	\$ 3,533
42		Total Transmission and Distribution Plant	\$ 9,076,730	\$ 775,845	\$ (20,768)	\$ 6,533	\$ 9,838,340
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	86,007	25,075	(2,216)	-	\$ 108,866
46	372	Office Furniture and Equipment	101,375	-	-	-	\$ 101,375
47	373	Transportation Equipment	193,773	-	-	-	\$ 193,773
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	12,425	-	(7,292)	-	\$ 5,133
51	377	Power Operated Equipment	204,967	-	(11,012)	81,807	\$ 275,762
52	378	Tools, Shop and Garage Equipment	40,125	-	(5,998)	1,176	\$ 35,303
53	379	Other General Plant	1,307	-	(1,307)	-	\$ -
54		Total General Plant	\$ 639,979	\$ 25,075	\$ (27,825)	\$ 82,983	\$ 720,212
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	13,826	-	(2,744)	-	\$ 11,082
58	391	Utility Plant Purchased	21,008	-	-	-	\$ 21,008
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 34,834	\$ -	\$ (2,744)	\$ -	\$ 32,090
61		Total Utility Plant in Service	\$ 20,175,919	\$ 3,943,775	\$ (501,122)	\$ 91,087	\$ 23,709,659

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
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)	Balance End of Year 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 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	23,709,660	20,175,919
3		Construction Work in Progress	937,890	2,551,498
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 24,647,551	\$ 22,727,417
6		Less Accumulated Depreciation		
7		Plant in Service	6,989,811	6,914,580
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 6,989,811	\$ 6,914,580
10		Less Other Reserves		
11		Deferred Income Taxes	2,758,539	1,894,609
12		Deferred Investment Tax Credit	3,735	4,239
13		Other Reserves	10,954	12,518
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,773,228	\$ 1,911,365
15		Less Adjustments		
16		Contributions in Aid of Construction	806,752	834,986
17		Advances for Construction	480,883	516,892
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,287,635	\$ 1,351,878
20		Add Materials and Supplies	80,587	66,107
21		Add Working Cash (=Line 34)	149,395	149,395
21		Add General Office, Regions, District office, CSA allocation	248,541	226,942
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 14,075,399	\$ 12,992,037
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 ("See attached schedule")	\$ 149,395	\$ 149,395
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Los Osos Customer Service Area

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	0.0	0.0	0.0
2 72600	POWER FOR PUMPING	160.7	62.9	10,099.0
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	190.6	36.1	6,871.0
5 77300	COMMON CUSTOMER ACCOUNT	59.5	25.0	1,487.9
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	6.4	0.0	0.0
8 78000	OPERATION LABOR	266.1	12.5	3,326.7
9 78100	ALL OTHER OPERATION EXPENSES	157.6	50.2	7,912.3
10 78700	MAINTENANCE LABOR	56.3	12.5	703.6
11 78800	ALL OTHER MAINTENANCE EXPENSES	143.7	72.6	10,429.1
12 79200	OFFICE SUPPLIES AND EXPENSE	42.0	51.4	2,157.8
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	40.4	(165.1)	(6,662.6)
15 79500	PENSIONS AND BENEFITS	182.5	(1.8)	(328.5)
16 79600	BUSINESS MEALS	0.7	28.4	19.7
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	111.3	45.4	5,052.2
19 79900	MISCELLANEOUS	0.5	28.0	13.4
20 79910	ALLOCATED GENERAL OFFICE	374.7	6.1	2,273.8
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	6.3	39.6	250.5
22 81100	RENT	1.3	0.0	0.0
23 81500	A&G LABOR	97.5	12.5	1,219.4
24 50300	DEPRECIATION AND AMORTIZATION	500.5	0.0	0.0
25 50710	PROPERTY TAXES	103.9	40.0	4,154.9
26 50720	PAYROLL TAXES	35.1	13.5	473.2
27 50730	LOCAL TAXES	0.0	182.5	0.0
28	STATE INCOME TAX	123.7	96.0	11,875.6
29	FEDERAL INCOME TAX	426.0	106.0	45,154.0
30	TOTAL OPERATING EXPENSES	3,087.2		106,482.9
31	AVERAGE LAG ----->			34.49

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

32	(1) Average Lag in Collection of Revenues	52.15 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	34.49 days
34	(3) Excess of Collection Lag over Payment Lag	17.66 days
35	(4) Total of Expenses, Taxes and Depreciation	\$3,087.2
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$8.5
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$149.4</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-5
Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	6,657,330	257,258			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	474,228	56,054			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	26,497	-			
7	(e) Charged to clearing accounts	18,157	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	25,229	-			
10	Total credits	\$ 544,111	\$ 56,054	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(425,902)	(75,220)			
13	(b) Cost of removal	(23,810)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (449,712)	\$ (75,220)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 6,751,729	\$ 238,092	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
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43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(5,193)	(65)	-	-	\$ (5,258)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(900,968)	(47,262)	201,003	-	\$ (747,227)
7	316	Supply Mains	(35,280)	(3,668)	-	3,203	\$ (35,745)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (941,441)	\$ (50,995)	\$ 201,003	\$ 3,203	\$ (788,230)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(109,142)	(12,025)	-	-	\$ (121,167)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,158,405)	(163,082)	107,302	7,354	\$ (1,206,831)
16	325	Other Pumping Plant	(100,345)	(18,249)	-	-	\$ (118,594)
17		Total Pumping Plant	\$ (1,367,892)	\$ (193,356)	\$ 107,302	\$ 7,354	\$ (1,446,592)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(34,717)	(4,634)	-	-	\$ (39,351)
21	332	Water Treatment Equipment	(900,820)	(80,813)	66,246	-	\$ (915,387)
22		Total Water Treatment Plant	\$ (935,537)	\$ (85,447)	\$ 66,246	\$ -	\$ (954,738)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(32,425)	(3,564)	-	-	\$ (35,989)
26	342	Reservoirs and Tanks	(481,133)	(30,526)	2,995	13,253	\$ (495,411)
27	343	Transmission and Distribution Mains	(1,359,406)	(76,058)	5,827	-	\$ (1,429,637)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	(598,682)	(25,894)	4,009	-	\$ (620,567)
30	346	Meters	(301,790)	(6,311)	6,424	-	\$ (301,677)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(245,382)	(14,896)	-	-	\$ (260,278)
33	349	Other Transmission and Distribution Plant	(2,109)	(70)	-	-	\$ (2,179)
34		Total Transmission and Distribution Plant	\$ (3,020,927)	\$ (157,319)	\$ 19,255	\$ 13,253	\$ (3,145,738)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(63,349)	(624)	2,216	-	\$ (61,757)
38	372	Office Furniture and Equipment	(32,433)	(3,855)	-	-	\$ (36,288)
39	373	Transportation Equipment	(165,660)	(18,157)	-	-	\$ (183,817)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(12,425)	18	7,292	-	\$ (5,115)
43	377	Power Operated Equipment	(58,585)	(6,754)	(12,326)	-	\$ (77,665)
44	378	Tools, Shop and Garage Equipment	(25,132)	(1,856)	5,634	-	\$ (21,354)
45	379	Other General Plant	(1,307)	-	1,307	-	\$ -
46	390	Other Tangible Property	(12,498)	(270)	2,744	-	\$ (10,024)
47	391	Water Plant Purchased	(20,144)	(267)	-	-	\$ (20,411)
48		Total General Plant	\$ (391,533)	\$ (31,765)	\$ 6,867	\$ -	\$ (416,431)
49		Total	\$ (6,657,330)	\$ (518,882)	\$ 400,673	\$ 23,810	\$ (6,751,729)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c) (3)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	3,446,630	3,657,026	\$ (210,396)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(106,568)	(62,910)	\$ (43,658)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	107,915	63,766	\$ 44,149
6		601-2 Commercial Sales (2)	527,780	500,394	\$ 27,386
7		601-3 Industrial Sales	5,752	3,947	\$ 1,805
8		601-4 Sales to Public Authorities	150,052	109,401	\$ 40,651
9		Sub-total	\$ 4,131,561	\$ 4,271,624	\$ (140,063)
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	64,356	58,957	\$ 5,399
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 64,356	\$ 58,957	\$ 5,399
22	604	Private Fire Protection Service	8,520	8,893	\$ (373)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(15,273)	(14,148)	\$ (1,125)
28		Sub-total	\$ (6,753)	\$ (5,255)	\$ (1,498)
29		Total Water Service Revenues	\$ 4,189,164	\$ 4,325,326	\$ (136,162)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	355,634	190,483	\$ 165,151
32	611	Miscellaneous Service Revenues	5,840	11,889	\$ (6,049)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(71)	2	\$ (73)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 361,403	\$ 202,374	\$ 159,029
38	501	Total operating revenues	\$ 4,550,567	\$ 4,527,700	\$ 22,867

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) As required for revenue recognition under the accounting guidance for alternative revenue program, GSWC did not record \$90,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory assets. This amount was recognized as revenue when it was determined that it would be collected within 24 months. Approximately \$40,000 of the 2015 WRAM was recognized in 2016 and the remaining \$50,000 was recognized in 2017. (3) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		409	117	\$ 292
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		982	50	\$ 932
6	703	Miscellaneous expenses	A			125	-	\$ 125
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(10,836)	4,543	\$ (15,379)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		24	-	\$ 24
12	708	Maintenance of collect and impound reservoirs	A			5,559	9,875	\$ (4,316)
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			55,197	50,829	\$ 4,368
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		32	-	\$ 32
19		Total source of supply expense				\$ 51,492	\$ 65,414	\$ (13,922)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		18,837	18,230	\$ 607
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		61,470	86,345	\$ (24,875)
28	725	Miscellaneous expenses	A			25,762	21,058	\$ 4,704
29	726	Fuel or power purchased for pumping	A	B	C	165,177	156,140	\$ 9,037
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	634	\$ (634)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		272	187	\$ 85
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		32,810	44,969	\$ (12,159)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 304,328	\$ 327,563	\$ (23,235)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		8,970	8,681	\$ 289
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			82,946	105,648	\$ (22,702)
43	743	Miscellaneous expenses	A	B		12,661	4,238	\$ 8,423
44	744	Chemicals and filtering materials	A	B		173,155	187,892	\$ (14,737)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		271	211	\$ 60
49	748	Maintenance of water treatment equipment	A	B		41,900	36,199	\$ 5,701
50		Total water treatment expenses				\$ 319,903	\$ 342,869	\$ (22,966)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		11,021	11,231	\$ (210)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			408	173	\$ 235
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			1,763	4,514	\$ (2,751)
58	754	Meter expenses	A			-	3,827	\$ (3,827)
59	755	Customer installations expenses	A			864	1,605	\$ (741)
60	756	Miscellaneous expenses	A			96,587	92,959	\$ 3,628
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		8,970	8,681	\$ 289
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		7,532	2,773	\$ 4,759
66	761	Maintenance of trans. and distribution mains	A			21,194	45,495	\$ (24,301)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			8,195	16,423	\$ (8,228)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			7,604	6,112	\$ 1,492
72	765	Maintenance of hydrants	A			2,657	2,210	\$ 447
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 166,795	\$ 196,003	\$ (29,208)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c) (2)	Net Change During Year Show Decrease In (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				29,828	29,403	\$ 425
78	771	Supervision	A	B		19,734	19,098	\$ 636
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		7,441	27,854	\$ (20,413)
81	773	Customer records and collection expenses	A			4,205	14,929	\$ (10,724)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	(7)	\$ 7
84	775	Uncollectible accounts	A	B	C	4,133	2,915	\$ 1,218
85		Total customer account expenses				\$ 65,341	\$ 94,192	\$ (28,851)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			10,499	20,280	\$ (9,781)
91	783	Advertising expenses	A			-	649	\$ (649)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 10,499	\$ 20,929	\$ (10,430)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				409,846	438,869	\$ (29,023)
102	791	Administrative and general salaries	A	B	C	58,354	57,602	\$ 752
103	792	Office supplies and other expenses	A	B	C	72,413	71,475	\$ 938
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			5,748	5,774	\$ (26)
107	795	Employees' pensions and benefits	A	B	C	129,273	119,754	\$ 9,519
108	796	Franchise requirements	A	B	C	839	1,420	\$ (581)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			62,450	(179,677)	\$ 242,127
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			1,890	255	\$ 1,635
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	24,417	21,606	\$ 2,811
116		Total administrative and general expenses				\$ 765,230	\$ 537,078	\$ 228,152
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				355,634	190,483	\$ 165,151
119	811	Rents	A	B	C	1,000	1,000	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 356,634	\$ 191,483	\$ 165,151
123		Total operating expenses				\$ 2,040,222	\$ 1,775,531	\$ 264,691

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ 141,480	141,480			
2	CA corp franchise taxes ("CCFT")(current)	\$ 51,838	51,838			
3	Property taxes	\$ 101,571	101,571			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ 342,820	342,820			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ 79,275	79,275			
8	Payroll taxes	\$ 25,733	25,733			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 742,717	\$ 742,717	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased	"None"	(Unit chosen) ²
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

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

Golden State Water Company
Los Osos
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2017 Prod (AF)	(ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Los Osos	Los Osos	Cabrillo Well 1	176	50	508	10	220	Pumps through filter to forebay
Los Osos	Los Osos	Los Olivos Well 3	122	37	232	8	150	Well to sand trap to Los Olivos Tank.
Los Osos	Los Osos	Los Olivos Well 5	150	65	460	14	150	Well to Los Olivos Tank
Los Osos	Los Osos	Pecho Well 1	70	0	390	14	450	Out of Service
Los Osos	Los Osos	Rosina Well 1	85	35	408	14	385	Well to Bay View Heights Resv Zone
Los Osos	Los Osos	Skyline Well 1	12	19	195	14	180	Blends with Rosina, then to
Los Osos	Los Osos	South Bay Well 1	169	244	715	12	270	Well to Bay View Heights Resv Zone
Los Osos	Edna Rd	Lewis Lane Well 2						Out of Service
Los Osos	Edna Rd	Lewis Lane Well 3	121	110	440	14	500	Wells pump to treatment
Los Osos	Edna Rd	Lewis Lane Well 4	121	101	520	12	420	then to Country Club Zone

Golden State Water Company
Los Osos
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Los Osos	Los Osos	Alamo Reservoir	0.084	Elev Resv	Steel	Floats on Alamo Zone
Los Osos	Los Osos	Bay View Heights Reservoir	0.220	Elev Resv	Steel	Floats on Bay View Zone
Los Osos	Los Osos	Cabrillo Reservoir	0.044	Forebay	Steel	Forebay for boosters
Los Osos	Los Osos	Calle Cordoniz Reservoir	0.250	Elev Resv	Steel	Floats on Calle Cordoniz Zone
Los Osos	Los Osos	Los Olivos Reservoir	0.500	Forebay	Steel	Forebay for boosters
Los Osos	Edna Rd	Country Club Resv Reservoir 1	0.044	Elev Resv	Steel	Floats on Country Club Zone
Los Osos	Edna Rd	Country Club Resv Reservoir 2	0.044	Elev Resv	Steel	Floats on Country Club Zone
Los Osos	Edna Rd	Edna Road Reservoir	0.200	Ground	Concrete	Ground Storage in System

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	1,150	-	-	-	1,058	-	-	-
16	Asbestos Cement	-	-	-	-	34,760	-	58,638	38,054	27
17	Ductile Iron	-	-	-	-	208	-	2,977	17,491	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	771	-	19,808	26,038	2,065
20										
21										
22	Total	-	1,150	-	-	35,739	1,058	81,423	81,583	2,092

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	2,208
28	Asbestos Cement	-	257	-	-	-	-	-	-	131,736
29	Ductile Iron	635	-	-	-	-	-	-	-	21,311
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	-	-	-	-	-	-	48,682
32										
33										
34	Total	635	257	-	-	-	-	-	-	203,937

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	3,050	3,055	-	-
Commercial	161	167	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	39	39	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	3,259	3,270	-	-
Private fire connections	-	-	24	24
Public fire hydrants	-	-	-	-
Total *	3,259	3,270	24	24

* Data run as of 1/4/2017 and 1/3/2018, respectively.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,590	
3/4 - in	415	2,171
1 - in	250	993
1 1/2 - in	10	25
2 - in	33	73
3 - in	4	4
4 - in	-	7
6 - in	2	16
8 - in	-	5
Oth	-	-
Total *	3,304	3,294

* Data run as of 1/3/2018

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	7
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,660
2. More than 10, but less than 15 years	630
3. More than 15 years	1,014

SCHEDULE D-7

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

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December		Subtotal	Prior Year
Residential	15,266	11,667	13,492	12,197	16,576	18,048	20,049						100,963	208,258	207,047
Commercial	3,479	2,000	2,940	2,039	3,542	3,856	4,446						21,801	44,103	48,300
Industrial	79	-	84	-	92	-	103						190	548	411
Public authorities	218	280	83	431	541	2,261	782						9,225	13,821	12,338
Irrigation	69	67	16	82	46	428	106						2,357	3,171	3,389
Other	561	36	777	80	86	46	371						356	2,313	1,074
Contract	-	-	-	-	-	-	-						-	-	-
Total	19,672	14,050	17,392	14,829	20,883	24,639	25,857						134,892	272,214	272,559
Classification of Service	During Current Year												Subtotal		
	August	September	October	November	December	Subtotal	Total	August	September	October	November	December		Total	Prior Year
Residential	22,470	19,420	21,398	18,458	19,217	100,963	208,258						208,258	207,047	
Commercial	4,428	4,671	4,287	4,341	4,074	21,801	44,103						44,103	48,300	
Industrial	-	92	-	98	-	190	548						548	411	
Public authorities	3,387	711	2,800	966	1,361	9,225	13,821						13,821	12,338	
Irrigation	593	232	699	200	633	2,357	3,171						3,171	3,389	
Other	76	71	87	94	28	356	2,313						2,313	1,074	
Contract	-	-	-	-	-	-	-						-	-	
Total	30,954	25,197	29,271	24,157	25,313	134,892	272,214						272,214	272,559	

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 _____
 * Assumes 4,2411 per household. 13,970 *

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	\$	<u><u>80,587</u></u>
100-3	Construction Work in Progress	\$	<u><u>937,890</u></u>
241	Advances for Construction	\$	<u><u>480,883</u></u>
265	Contributions in Aid of Construction	\$	<u><u>806,752</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 Los Osos District
Name of District

of Golden State Water Company
Name of Utility

at 1140 Los Olivos Avenue, Los Osos, CA 93402
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

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


Signature

909 394-3600
Telephone Number

May 18, 2018
Date

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