

Received _____
Examined _____

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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(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, 2017

NOTE: GSWC sold the Ojai System on June 8, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

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	165	-	(165)	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	5,348	-	(5,348)	-	\$ -
4	303	Other Intangible Plant	387,895	-	(387,895)	-	\$ -
5		Total Intangible Plant	\$ 393,408	\$ -	\$ (393,408)	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 489,528	\$ -	\$ (489,528)	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	126,170	-	(126,170)	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	2,543,083	-	(2,543,084)	1	\$ -
16	316	Supply Mains	207,239	-	(207,239)	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,876,492	\$ -	\$ (2,876,493)	\$ 1	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	291,897	-	(291,897)	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	3,896,680	313,558	(4,210,237)	(1)	\$ -
25	325	Other Pumping Plant	304,202	-	(304,200)	(2)	\$ -
26		Total Pumping Plant	\$ 4,492,779	\$ 313,558	\$ (4,806,334)	\$ (3)	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	18,113	-	(18,113)	-	\$ -
30	332	Water Treatment Equipment	496,787	-	(496,787)	-	\$ -
31		Total Water Treatment Plant	\$ 514,900	\$ -	\$ (514,900)	\$ -	\$ -

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	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	2,486,559	-	(2,486,559)	-	\$ -
35	343	Transmission and Distribution Mains	10,056,760	34,679	(10,091,440)	1	\$ -
36	344	Fire Mains	121,573	-	(121,573)	-	\$ -
37	345	Services	4,917,052	28,337	(4,929,626)	(15,763)	\$ -
38	346	Meters	459,193	7,674	(466,866)	(1)	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,144,508	-	(1,144,508)	-	\$ -
41	349	Other Transmission and Distribution Plant	21,132	-	(21,132)	-	\$ -
42		Total Transmission and Distribution Plant	\$ 19,206,777	\$ 70,690	\$ (19,261,704)	\$ (15,763)	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	222,639	-	(222,640)	1	\$ -
46	372	Office Furniture and Equipment	53,167	-	(32,930)	(20,237)	\$ -
47	373	Transportation Equipment	196,482	-	-	(196,482)	\$ -
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	1,475	-	(841)	(634)	\$ -
51	377	Power Operated Equipment	90,799	-	(7,108)	(83,691)	\$ -
52	378	Tools, Shop and Garage Equipment	66,795	-	(38,311)	(28,484)	\$ -
53	379	Other General Plant	45,098	-	(45,098)	-	\$ -
54		Total General Plant	\$ 676,455	\$ -	\$ (346,928)	\$ (329,527)	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,037	-	(1,037)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,037	\$ -	\$ (1,037)	\$ -	\$ -
61		Total Utility Plant in Service	\$ 28,651,376	\$ 384,248	\$ (28,690,332)	\$ (345,292)	\$ -

* The retirements during the year includes \$28,578,222 relating to the sale of Ojai.

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	0	28,651,373
3		Construction Work in Progress	0	266,764
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 0	\$ 28,918,137
6		Less Accumulated Depreciation		
7		Plant in Service	(0)	6,455,695
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ (0)	\$ 6,455,695
10		Less Other Reserves		
11		Deferred Income Taxes	-	4,945,226
12		Deferred Investment Tax Credit	-	22,011
13		Other Reserves	-	16,721
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ -	\$ 4,983,958
15		Less Adjustments		
16		Contributions in Aid of Construction	-	463,299
17		Advances for Construction	-	437,129
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ -	\$ 900,429
20		Add Materials and Supplies	1,242	82,842
21		Add Working Cash (=Line 34)	-	107,484
21		Add General Office, Rgions, District office, CSA allocation	-	264,768
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 1,242	\$ 17,033,148
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")	\$ -	\$ 107,484
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Ojai 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	504.8	52.7	26,609.7
2 72600	POWER FOR PUMPING	181.7	34.4	6,251.6
3 73500	PUMP TAXES	16.0	120.0	1,925.3
4 74400	CHEMICALS	21.8	33.8	737.1
5 77300	COMMON CUSTOMER ACCOUNT	69.1	25.0	1,729.7
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	8.3	0.0	0.0
8 78000	OPERATION LABOR	251.1	12.5	3,139.4
9 78100	ALL OTHER OPERATION EXPENSES	78.0	50.5	3,943.3
10 78700	MAINTENANCE LABOR	93.0	12.5	1,162.8
11 78800	ALL OTHER MAINTENANCE EXPENSES	242.4	123.3	29,883.5
12 79200	OFFICE SUPPLIES AND EXPENSE	73.6	41.0	3,020.9
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	37.0	(165.1)	(6,111.6)
15 79500	PENSIONS AND BENEFITS	159.1	(1.8)	(286.3)
16 79600	BUSINESS MEALS	3.9	28.4	111.5
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	44.4	66.0	2,929.6
19 79900	MISCELLANEOUS	2.6	26.0	67.1
20 79910	ALLOCATED GENERAL OFFICE	435.5	6.1	2,642.6
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	23.8	26.0	619.5
22 81100	RENT	44.5	(19.0)	(844.9)
23 81500	A&G LABOR	138.3	12.5	1,728.8
24 50300	DEPRECIATION AND AMORTIZATION	668.4	0.0	0.0
25 50710	PROPERTY TAXES	128.4	40.0	5,135.2
26 50720	PAYROLL TAXES	40.3	13.5	543.7
27 50730	LOCAL TAXES	68.1	182.5	12,421.4
28	STATE INCOME TAX	156.0	96.0	14,974.2
29	FEDERAL INCOME TAX	621.4	106.0	65,870.3
30	TOTAL OPERATING EXPENSES	4,111.6		178,204.3
31	AVERAGE LAG ----->			43.34

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	52.88 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	43.34 days
34	(3) Excess of Collection Lag over Payment Lag	9.54 days
35	(4) Total of Expenses, Taxes and Depreciation	\$4,111.6
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$11.3
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$107.5</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	6,191,576	264,125			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	111,486	5,135			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	2,724	-			
7	(e) Charged to clearing accounts	1,614	-			
8	(f) Salvage recovered	234	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 116,058	\$ 5,135	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(112,108)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(6,195,526)	(269,260)			
15	Total debits	\$ (6,307,634)	\$ (269,260)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
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						
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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	-	-	-	- \$	-
3	312	Collecting and Impounding Reservoirs	-	-	-	- \$	-
4	313	Lake, river and Other Intakes	-	-	-	- \$	-
5	314	Springs and Tunnels	-	-	-	- \$	-
6	315	Wells	(607,928)	(12,715)	620,643	- \$	-
7	316	Supply Mains	(34,019)	(984)	35,003	- \$	-
8	317	Other Source of Supply Plant	-	-	-	- \$	-
9		Total Source of Supply Plant	\$ (641,947)	\$ (13,699)	\$ 655,646	\$ - \$	-
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(45,410)	(1,435)	46,845	- \$	-
13	322	Boiler Plant Equipment	-	-	-	- \$	-
14	323	Other Power Production Equipment	-	-	-	- \$	-
15	324	Pumping Equipment	(345,331)	(30,069)	375,400	- \$	-
16	325	Other Pumping Plant	(73,424)	(1,896)	75,320	- \$	-
17		Total Pumping Plant	\$ (464,165)	\$ (33,400)	\$ 497,565	\$ - \$	-
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(5,165)	(105)	5,270	- \$	-
21	332	Water Treatment Equipment	(246,322)	(3,088)	249,410	- \$	-
22		Total Water Treatment Plant	\$ (251,487)	\$ (3,193)	\$ 254,680	\$ - \$	-
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	- \$	-
26	342	Reservoirs and Tanks	(203,949)	(7,708)	211,657	- \$	-
27	343	Transmission and Distribution Mains	(2,080,844)	(29,667)	2,110,511	- \$	-
28	344	Fire Mains	(5,668)	(409)	6,077	- \$	-
29	345	Services	(1,705,252)	(16,636)	1,721,888	- \$	-
30	346	Meters	(350,289)	(3,704)	354,227	(234) \$	-
31	347	Meter Installations	-	-	-	- \$	-
32	348	Hydrants	(276,642)	(3,968)	280,610	- \$	-
33	349	Other Transmission and Distribution Plant	(9,583)	(98)	9,681	- \$	-
34		Total Transmission and Distribution Plant	\$ (4,632,227)	\$ (62,190)	\$ 4,694,651	\$ (234) \$	-
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(24,610)	(605)	25,215	- \$	-
38	372	Office Furniture and Equipment	(16,753)	(181)	16,934	- \$	-
39	373	Transportation Equipment	(91,188)	(1,614)	92,802	- \$	-
40	374	Stores Equipment	-	-	-	- \$	-
41	375	Laboratory Equipment	-	-	-	- \$	-
42	376	Communication Equipment	(1,474)	-	1,474	- \$	-
43	377	Power Operated Equipment	(30,572)	(410)	30,982	- \$	-
44	378	Tools, Shop and Garage Equipment	(47,899)	(525)	48,424	- \$	-
45	379	Other General Plant	11,567	-	(11,567)	- \$	-
46	390	Other Tangible Property	(821)	(7)	828	- \$	-
47	391	Water Plant Purchased	-	-	-	- \$	-
48		Total General Plant	\$ (201,750)	\$ (3,342)	\$ 205,092	\$ - \$	-
49		Total	\$ (6,191,576)	\$ (115,824)	\$ 6,307,634	\$ (234) \$	-

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)	2,009,773	4,233,057	\$ (2,223,284)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(21,115)	(34,724)	\$ 13,609
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	21,387	35,271	\$ (13,884)
6		601-2 Commercial Sales (2)	602,727	1,377,818	\$ (775,091)
7		601-3 Industrial Sales	2,232	4,886	\$ (2,654)
8		601-4 Sales to Public Authorities	54,814	148,694	\$ (93,880)
9		Sub-total	\$ 2,669,818	\$ 5,765,002	\$ (3,095,184)
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	48,004	119,495	\$ (71,491)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 48,004	\$ 119,495	\$ (71,491)
22	604	Private Fire Protection Service	7,352	14,003	\$ (6,651)
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	(8,660)	(7,334)	\$ (1,326)
28		Sub-total	\$ (1,308)	\$ 6,669	\$ (7,977)
29		Total Water Service Revenues	\$ 2,716,514	\$ 5,891,166	\$ (3,174,652)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	10,608	(86)	\$ 10,694
32	611	Miscellaneous Service Revenues	5,174	15,431	\$ (10,257)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(669)	(1,129)	\$ 460
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 15,113	\$ 14,216	\$ 897
38	501	Total operating revenues	\$ 2,731,627	\$ 5,905,382	\$ (3,173,755)

(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 \$360,000 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 \$320,000 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		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	202	\$ (202)
6	703	Miscellaneous expenses	A			418	949	\$ (531)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	78,196	506,242	\$ (428,046)
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		-	48	\$ (48)
12	708	Maintenance of collect and impound reservoirs	A			-	257	\$ (257)
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			(5,350)	19,537	\$ (24,887)
17	712	Maintenance of supply mains	A			67	67	\$ -
18	713	Maintenance of other source of supply plant	A	B		417	1,438	\$ (1,021)
19		Total source of supply expense				\$ 73,748	\$ 528,740	\$ (454,992)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		16,045	19,307	\$ (3,262)
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		31,540	98,506	\$ (66,966)
28	725	Miscellaneous expenses	A			1,554	2,502	\$ (948)
29	726	Fuel or power purchased for pumping	A	B	C	70,796	182,774	\$ (111,978)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		31,137	34,292	\$ (3,155)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 151,072	\$ 337,381	\$ (186,309)

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	6,821	8,784	\$ (1,963)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		12,056	9,533	\$ 2,523	
43	743	Miscellaneous expenses	A	B	-	280	\$ (280)	
44	744	Chemicals and filtering materials	A	B	4,469	17,284	\$ (12,815)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	20	\$ (20)	
49	748	Maintenance of water treatment equipment	A	B	3,345	13,952	\$ (10,607)	
50		Total water treatment expenses			\$ 26,691	\$ 49,853	\$ (23,162)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	8,478	9,078	\$ (600)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		328	838	\$ (510)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		932	112	\$ 820	
58	754	Meter expenses	A		1,990	1,247	\$ 743	
59	755	Customer installations expenses	A		1,462	9,865	\$ (8,403)	
60	756	Miscellaneous expenses	A		35,092	56,974	\$ (21,882)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	6,821	8,784	\$ (1,963)	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	150	4,500	\$ (4,350)	
66	761	Maintenance of trans. and distribution mains	A		34,156	102,864	\$ (68,708)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		23,259	33,561	\$ (10,302)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		8,649	13,035	\$ (4,386)	
72	765	Maintenance of hydrants	A		165	18,262	\$ (18,097)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 121,482	\$ 259,120	\$ (137,638)	

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				13,693	34,303	\$ (20,610)
78	771	Supervision	A	B		17,112	21,060	\$ (3,948)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		16,505	15,026	\$ 1,479
81	773	Customer records and collection expenses	A			7	3,659	\$ (3,652)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			9,160	1,739	\$ 7,421
84	775	Uncollectible accounts	A	B	C	-	4,765	\$ (4,765)
85		Total customer account expenses				\$ 56,477	\$ 80,552	\$ (24,075)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			(32,442)	15,773	\$ (48,215)
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ (32,442)	\$ 15,773	\$ (48,215)
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				199,358	512,014	\$ (312,656)
102	791	Administrative and general salaries	A	B	C	29,849	53,728	\$ (23,879)
103	792	Office supplies and other expenses	A	B	C	42,827	86,986	\$ (44,159)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			13,988	27,909	\$ (13,921)
107	795	Employees' pensions and benefits	A	B	C	189,881	214,399	\$ (24,518)
108	796	Franchise requirements	A	B	C	1,061	2,123	\$ (1,062)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			9,801	7,771	\$ 2,030
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			317	1,125	\$ (808)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	24,862	32,063	\$ (7,201)
116		Total administrative and general expenses				\$ 511,944	\$ 938,118	\$ (426,174)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				10,608	(86)	\$ 10,694
119	811	Rents	A	B	C	122,160	43,182	\$ 78,978
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 132,768	\$ 43,096	\$ 89,672
123		Total operating expenses				\$ 1,041,740	\$ 2,252,633	\$ (1,210,893)

(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")	\$ 109,921	109,921			
2	CA corp franchise taxes ("CCFT")(current)	\$ 40,275	40,275			
3	Property taxes	\$ 81,822	81,822			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ 266,351	266,351			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ 61,592	61,592			
8	Payroll taxes	\$ 28,537	28,537			
9	Franchise taxes including licenses & filing fees	\$ 37,270	37,270			
10	Groundwater production assessments (pump taxes)	\$ 8,192	8,192			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 633,959	\$ 633,959	\$ -	\$ -	\$ -

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							"None"	
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	Casitas Municipal Water District	
17	Annual quantities purchased	11,751	(Unit chosen) ² CCF
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		"None"	
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	-	-	

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	-	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	-	-	-	-
20										
21										
22	Total	-	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	-	-	-	-	-	-	-	-	-
29	Ductile Iron	-	-	-	-	-	-	-	-	-
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	-	-	-	-	-	-	-
32										-
33										-
34	Total	-	-	-	-	-	-	-	-	-

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	2,464	-	-	-
Commercial	337	-	-	-
Industrial	4	-	-	-
Public authorities	23	-	-	-
Irrigation	31	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,859	-	-	-
Private fire connections	-	-	40	-
Public fire hydrants	-	-	-	-
Total *	2,859	-	40	-

* 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	-	-
3/4 - in	-	-
1 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
Oth	-	-
Total *	-	-

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

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	Total
Residential	22,337	18,075	12,651	22,263	24,860	47,357	-	-	-	-	-	-	47,357	147,543	401,881
Commercial	10,016	5,499	7,515	7,772	12,482	15,512	-	-	-	-	-	-	15,512	58,796	113,775
Industrial	59	-	22	-	67	36	-	-	-	-	-	-	36	184	404
Public authorities	743	657	537	741	909	1,684	-	-	-	-	-	-	1,684	5,271	15,407
Irrigation	993	37	128	152	2,466	1,857	-	-	-	-	-	-	1,857	5,633	29,378
Other	5	164	154	2,897	3,406	6,221	-	-	-	-	-	-	6,221	12,847	37,204
Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	34,153	24,432	21,007	33,825	44,190	72,667	-	-	-	-	-	-	72,667	230,274	598,049
Classification of Service	During Current Year												Subtotal	Total	Prior Year
	August	September	October	November	December	Subtotal	Total	Prior Year							
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	147,543	401,881
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	58,796	113,775
Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	184	404
Public authorities	-	-	-	-	-	-	-	-	-	-	-	-	-	5,271	15,407
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,633	29,378
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	12,847	37,204
Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	230,274	598,049

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.

- *

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>1,242</u></u>
100-3	Construction Work in Progress	\$	<u><u>0</u></u>
241	Advances for Construction	\$	<u><u>-</u></u>
265	Contributions in Aid of Construction	\$	<u><u>-</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 Ojai District
Name of District

of Golden State Water Company
Name of Utility

at 630 East Foothill Blvd., San Dimas, CA 91773
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

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5