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2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: Arden-Cordova Location: Rancho Cordova, Sacramento
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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, 2019**, 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, 2018, through December 31, 2018. 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	10,633	-	-	-	\$ 10,633
3	302	Franchises and Consents (Schedule A-1c)	1,893	-	-	-	\$ 1,893
4	303	Other Intangible Plant	1,548,068	32,154	-	-	\$ 1,580,222
5		Total Intangible Plant	\$ 1,560,594	\$ 32,154	\$ -	\$ -	\$ 1,592,748
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,420,662	\$ -	\$ -	\$ -	\$ 1,420,662
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	346,995	-	-	\$ 346,995
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	4,124,782	-	-	-	\$ 4,124,782
16	316	Supply Mains	11,346,867	(70,438)	-	-	\$ 11,276,429
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 15,471,649	\$ 276,557	\$ -	\$ -	\$ 15,748,206
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,124,545	17,708	(687)	-	\$ 1,141,566
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	19,218,647	72,598	(1,867)	-	\$ 19,289,378
25	325	Other Pumping Plant	711,567	9,466	(13,769)	-	\$ 707,264
26		Total Pumping Plant	\$ 21,054,759	\$ 99,772	\$ (16,323)	\$ -	\$ 21,138,208
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,710,691	172,343	(96,780)	-	\$ 2,786,254
30	332	Water Treatment Equipment	9,741,090	522,548	(115,461)	-	\$ 10,148,177
31		Total Water Treatment Plant	\$ 12,451,781	\$ 694,891	\$ (212,241)	\$ -	\$ 12,934,431

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	8,552	-	-	-	\$ 8,552
34	342	Reservoirs and Tanks	10,520,412	-	-	-	\$ 10,520,412
35	343	Transmission and Distribution Mains	34,538,497	1,687,972	(125,522)	-	\$ 36,100,947
36	344	Fire Mains	182,825	-	-	-	\$ 182,825
37	345	Services	14,793,424	1,665,843	(326,322)	-	\$ 16,132,945
38	346	Meters	9,390,063	910,511	(161,044)	-	\$ 10,139,530
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,782,733	166,711	(44,906)	-	\$ 4,904,538
41	349	Other Transmission and Distribution Plant	58,574	-	-	-	\$ 58,574
42		Total Transmission and Distribution Plant	\$ 74,275,080	\$ 4,431,037	\$ (657,794)	\$ -	\$ 78,048,323
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	518,636	-	-	-	\$ 518,636
46	372	Office Furniture and Equipment	149,639	1,856	(4,508)	5,835	\$ 152,822
47	373	Transportation Equipment	475,947	29,934	(22,065)	-	\$ 483,816
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	9,968	-	-	-	\$ 9,968
50	376	Communication Equipment	50,603	-	-	-	\$ 50,603
51	377	Power Operated Equipment	35,891	-	-	-	\$ 35,891
52	378	Tools, Shop and Garage Equipment	250,239	2,823	(1,405)	377	\$ 252,034
53	379	Other General Plant	2,970	-	-	-	\$ 2,970
54		Total General Plant	\$ 1,493,893	\$ 34,613	\$ (27,978)	\$ 6,212	\$ 1,506,740
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	301,968	-	-	-	\$ 301,968
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 301,968	\$ -	\$ -	\$ -	\$ 301,968
61		Total Utility Plant in Service	\$ 128,030,386	\$ 5,569,024	\$ (914,336)	\$ 6,212	\$ 132,691,286

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 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	132,669,679	128,008,778
3		Construction Work in Progress	4,548,465	2,791,485
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 137,218,143	\$ 130,800,263
6		Less Accumulated Depreciation		
7		Plant in Service	46,194,438	43,960,294
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 46,194,438	\$ 43,960,294
10		Less Other Reserves		
11		Deferred Income Taxes	11,864,007	11,767,071
12		Deferred Investment Tax Credit	162,800	171,572
13		Other Reserves	494,711	461,723
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 12,521,518	\$ 12,400,366
15		Less Adjustments		
16		Contributions in Aid of Construction	27,944,008	28,912,382
17		Advances for Construction	20,778,596	20,859,474
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 48,722,604	\$ 49,771,856
20		Add Materials and Supplies	274,363	133,376
21		Add Working Cash (=Line 34)	658,443	658,443
22		Add General Office, Regions, District Office and CSA allocation	2,044,039	2,051,640
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 32,756,428	\$ 27,511,207
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")	\$ 658,443	\$ 658,443
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Arden Cordova 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	547.4	37.5	20,533.8
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	69.6	31.7	2,205.0
5 77300	COMMON CUSTOMER ACCOUNT	488.5	25.0	12,219.6
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	46.1	0.0	0.0
8 78000	OPERATION LABOR	657.8	12.5	8,222.4
9 78100	ALL OTHER OPERATION EXPENSES	307.3	66.5	20,445.4
10 78700	MAINTENANCE LABOR	237.4	12.5	2,967.1
11 78800	ALL OTHER MAINTENANCE EXPENSES	272.3	59.7	16,260.7
12 79200	OFFICE SUPPLIES AND EXPENSE	93.6	29.8	2,788.6
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	77.2	(165.1)	(12,746.7)
15 79500	PENSIONS AND BENEFITS	335.6	(1.8)	(604.0)
16 79600	BUSINESS MEALS	1.0	28.4	29.4
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	104.1	54.5	5,671.0
19 79900	MISCELLANEOUS	32.4	(156.2)	(5,063.8)
20 79910	ALLOCATED GENERAL OFFICE	3,098.9	6.1	18,804.3
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	13.2	61.2	805.9
22 81100	RENT	83.3	(21.0)	(1,750.1)
23 81500	A&G LABOR	127.6	12.5	1,594.7
24 50300	DEPRECIATION AND AMORTIZATION	1,743.6	0.0	0.0
25 50710	PROPERTY TAXES	558.8	40.0	22,351.7
26 50720	PAYROLL TAXES	85.4	13.5	1,152.4
27 50730	LOCAL TAXES	91.5	182.5	16,699.5
28	STATE INCOME TAX	225.0	96.0	21,600.6
29	FEDERAL INCOME TAX	568.9	106.0	60,307.8
30	TOTAL OPERATING EXPENSES	9,866.4		214,495.4
31	AVERAGE LAG ----->			21.74

**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	46.10 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	21.74 days
34	(3) Excess of Collection Lag over Payment Lag	24.36 days
35	(4) Total of Expenses, Taxes and Depreciation	\$9,866.4
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$27.0
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$658.4</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	42,954,314	1,005,983			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,908,667	64,511			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	1,298,881	29,793			
7	(e) Charged to clearing accounts	-	-			
8	(f) Salvage recovered	24,679	-			
9	(g) All other credits ¹	364	-			
10	Total credits	\$ 3,232,591	\$ 94,304	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(914,336)	-			
13	(b) Cost of removal	(178,418)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (1,092,754)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 45,094,151	\$ 1,100,287	\$ -	\$ -	\$ -
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						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
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	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(1,159,982)	(112,607)	-	-	\$ (1,272,589)
7	316	Supply Mains	(3,080,774)	(295,234)	-	-	\$ (3,376,008)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (4,240,756)	\$ (407,841)	\$ -	\$ -	\$ (4,648,597)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(47,670)	(31,562)	687	-	\$ (78,545)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(9,225,749)	(539,112)	1,867	-	\$ (9,762,994)
16	325	Other Pumping Plant	(140,716)	(37,528)	13,769	-	\$ (164,475)
17		Total Pumping Plant	\$ (9,414,135)	\$ (608,202)	\$ 16,323	\$ -	\$ (10,006,014)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(740,855)	(95,922)	96,780	1,100	\$ (738,897)
21	332	Water Treatment Equipment	(5,343,281)	(259,555)	115,461	57,077	\$ (5,430,298)
22		Total Water Treatment Plant	\$ (6,084,136)	\$ (355,477)	\$ 212,241	\$ 58,177	\$ (6,169,195)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(3,231,442)	(163,330)	-	-	\$ (3,394,772)
27	343	Transmission and Distribution Mains	(9,539,837)	(603,967)	125,522	10,411	\$ (10,007,871)
28	344	Fire Mains	(12,743)	(4,497)	-	-	\$ (17,240)
29	345	Services	(4,545,598)	(430,248)	326,322	91,652	\$ (4,557,872)
30	346	Meters	(3,111,736)	(493,964)	161,044	8,876	\$ (3,435,780)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,604,880)	(97,841)	44,906	6,286	\$ (1,651,529)
33	349	Other Transmission and Distribution Plant	(29,331)	(1,212)	-	-	\$ (30,543)
34		Total Transmission and Distribution Plant	\$ (22,075,567)	\$ (1,795,059)	\$ 657,794	\$ 117,225	\$ (23,095,607)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(268,849)	(7,416)	-	-	\$ (276,265)
38	372	Office Furniture and Equipment	(115,194)	(13,278)	4,521	-	\$ (123,951)
39	373	Transportation Equipment	(206,882)	-	22,065	(21,663)	\$ (206,480)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(7,525)	(266)	-	-	\$ (7,791)
42	376	Communication Equipment	(16,171)	(1,478)	-	-	\$ (17,649)
43	377	Power Operated Equipment	(35,890)	-	-	-	\$ (35,890)
44	378	Tools, Shop and Garage Equipment	(200,701)	(12,733)	1,028	-	\$ (212,406)
45	379	Other General Plant	(2,970)	-	-	-	\$ (2,970)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	(285,538)	(5,798)	-	-	\$ (291,336)
48		Total General Plant	\$ (1,139,720)	\$ (40,969)	\$ 27,614	\$ (21,663)	\$ (1,174,738)
49		Total	\$ (42,954,314)	\$ (3,207,548)	\$ 913,972	\$ 153,739	\$ (45,094,151)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	4,981,658	4,710,664	\$ 270,994
4		601-1.2 Metered Sales Low Income Discount (Debit)	(104,760)	(83,024)	\$ (21,736)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	106,420	84,141	\$ 22,279
6		601-2 Commercial Sales	4,181,014	3,851,004	\$ 330,010
7		601-3 Industrial Sales	6,398	5,993	\$ 405
8		601-4 Sales to Public Authorities	221,277	228,078	\$ (6,801)
9		Sub-total	\$ 9,392,007	\$ 8,796,856	\$ 595,151
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	856,596	1,144,963	\$ (288,367)
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	(13,844)	(18,658)	\$ 4,814
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	14,063	18,909	\$ (4,846)
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ 856,815	\$ 1,145,214	\$ (288,399)
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	1,182,053	1,269,937	\$ (87,884)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,182,053	\$ 1,269,937	\$ (87,884)
22	604	Private Fire Protection Service	250,590	257,186	\$ (6,596)
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 (2)	(240,964)	(24,238)	\$ (216,726)
28		Sub-total	\$ 9,626	\$ 232,948	\$ (223,322)
29		Total Water Service Revenues	\$ 11,440,501	\$ 11,444,955	\$ (4,454)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	1,795,123	1,950,895	\$ (155,772)
32	611	Miscellaneous Service Revenues	37,370	34,076	\$ 3,294
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1)	-	\$ (1)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 1,832,492	\$ 1,984,971	\$ (152,479)
38	501	Total operating revenues	\$ 13,272,993	\$ 13,429,926	\$ (156,933)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

(2) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. For the year ended December 31, 2018, \$230,391 downward adjustments was recorded to water revenues vs. regulatory liability.

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		9,875	441	\$ 9,434
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		507	861	\$ (354)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(159,866)	(211,282)	\$ 51,416
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		13	-	\$ 13
12	708	Maintenance of collect and impound reservoirs	A			129	120	\$ 9
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			9,855	6,554	\$ 3,301
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			70	-	\$ 70
18	713	Maintenance of other source of supply plant	A	B		-	38	\$ (38)
19		Total source of supply expense				\$ (139,417)	\$ (203,268)	\$ 63,851
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,924	17,250	\$ 4,674
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		96,898	97,361	\$ (463)
28	725	Miscellaneous expenses	A			30,337	27,954	\$ 2,383
29	726	Fuel or power purchased for pumping	A	B	C	650,038	693,882	\$ (43,844)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		7,424	6,661	\$ 763
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	23	\$ (23)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		89,503	94,289	\$ (4,786)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 896,124	\$ 937,420	\$ (41,296)

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		33,166	29,761	\$ 3,405
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			176,631	184,407	\$ (7,776)
43	743	Miscellaneous expenses	A	B		41,050	30,121	\$ 10,929
44	744	Chemicals and filtering materials	A	B		76,345	(27,848)	\$ 104,193
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		14,864	13,244	\$ 1,620
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		34,641	31,012	\$ 3,629
49	748	Maintenance of water treatment equipment	A	B		70,908	53,266	\$ 17,642
50		Total water treatment expenses				\$ 447,605	\$ 313,963	\$ 133,642
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		39,690	37,403	\$ 2,287
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			19,545	21,333	\$ (1,788)
58	754	Meter expenses	A			112,288	111,137	\$ 1,151
59	755	Customer installations expenses	A			11,475	12,767	\$ (1,292)
60	756	Miscellaneous expenses	A			136,027	110,508	\$ 25,519
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		7,719	7,091	\$ 628
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		2,416	4,919	\$ (2,503)
66	761	Maintenance of trans. and distribution mains	A			55,020	70,686	\$ (15,666)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			9,157	40,140	\$ (30,983)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			52,236	44,221	\$ 8,015
72	765	Maintenance of hydrants	A			18,913	13,066	\$ 5,847
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 464,486	\$ 473,271	\$ (8,785)

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			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				251,027	246,981	\$ 4,046
78	771	Supervision	A	B		22,966	21,284	\$ 1,682
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		87,562	56,773	\$ 30,789
81	773	Customer records and collection expenses	A			48,977	58,650	\$ (9,673)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			249	37	\$ 212
84	775	Uncollectible accounts	A	B	C	39,385	36,030	\$ 3,355
85		Total customer account expenses				\$ 450,166	\$ 419,755	\$ 30,411
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			41,483	99,987	\$ (58,504)
91	783	Advertising expenses	A			3,734	612	\$ 3,122
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 45,217	\$ 100,599	\$ (55,382)
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	Allocation of A&G Expenses				3,410,554	3,414,718	\$ (4,164)
102	791	Administrative and general salaries	A	B	C	1,842	4,412	\$ (2,570)
103	792	Office supplies and other expenses	A	B	C	88,089	72,290	\$ 15,799
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			35,153	15,691	\$ 19,462
107	795	Employees' pensions and benefits	A	B	C	416,754	460,514	\$ (43,760)
108	796	Franchise requirements	A	B	C	1,379	1,508	\$ (129)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			58,452	16,519	\$ 41,933
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			42,677	47,292	\$ (4,615)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	16,667	21,071	\$ (4,404)
116		Total administrative and general expenses				\$ 4,071,567	\$ 4,054,015	\$ 17,552
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				1,795,123	1,950,895	\$ (155,772)
119	811	Rents	A	B	C	39,954	38,441	\$ 1,513
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 1,835,077	\$ 1,989,336	\$ (154,259)
123		Total operating expenses				\$ 8,070,825	\$ 8,085,091	\$ (14,266)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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")	\$ 336,012	336,012			
2	CA corp franchise taxes ("CCFT")(current)	\$ 135,125	135,125			
3	Property taxes	\$ 1,040,821	1,040,821			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (122,773)	(122,773)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (24,667)	(24,667)			
8	Payroll taxes	\$ 67,837	67,837			
9	Franchise taxes including licenses & filing fees	\$ 157,112	157,112			
10	Groundwater production assessments (pump taxes)	\$ 78,307	78,307			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,667,774	\$ 1,667,774	\$ -	\$ -	\$ -

**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	Treatment Plant	American	Coloma PIt					2,090,752	
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	Carmichael Water District
17	Annual quantities purchased	2,179,627 (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			"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
Arden-Cordova
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2018 Prod		Well Diam (in)	Design Flow (gpm)	Remarks
				(AF)	(ft)			
Arden-Cordova	Arden	Greenhills Well 5		1	268	12	600	
Arden-Cordova	Arden	Morse Well 8	83	141	425	14	600	
Arden-Cordova	Arden	Rushden Well 6	86	533	288	12	600	
Arden-Cordova	Arden	Shadowglen Well 1	80	1	260	12	650	
Arden-Cordova	Arden	Trussel Well 1						Under Construction
Arden-Cordova	Arden	Watt Well 2	74	140	292	12	600	
Arden-Cordova	Cordova	Agnes Circle Well 8	101	1	470	12&16	500	
Arden-Cordova	Cordova	Capital Well 23	125	0	885	20	2200	Out of Service, Pumped to Waste
Arden-Cordova	Cordova	Coloma Well 20	113	5	610	18	2500	
Arden-Cordova	Cordova	Dolecetto Well 6	106	863	405	12&16	750	
Arden-Cordova	Cordova	Mather Well 18	127	948	560	16	1800	
Arden-Cordova	Cordova	Park Well 17	93	545	502	16	1400	Leased
Arden-Cordova	Cordova	Paseo Well 24	105	722	512	17	1050	
Arden-Cordova	Cordova	South Bridge St Well 22-A	99	722	600	20	3200	
Arden-Cordova	Cordova	South Bridge St Well 22-B	92	145	570	20	2800	

Golden State Water Company
 Arden-Cordova
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Arden-Cordova	Cordova	Coloma Reservoir 1	1.000	Clearwell	Steel	
Arden-Cordova	Cordova	Coloma Reservoir 2	1.000	Clearwell	Steel	
Arden-Cordova	Cordova	Coloma Reservoir 3	2.000	Clearwell	Steel	
Arden-Cordova	Cordova	Coloma Reservoir 4	5.000	Clearwell	Steel	
Arden-Cordova	Cordova	Oselot Reservoir	5.000	Ground	Steel	
Arden-Cordova	Cordova	Stone Creek Reservoir	0.500	Elevated	Steel	Elevated Tank

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	-	-	-	-	392	-	632	106	471
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	181	1,047	-	-	-	-	475	-	-
16	Asbestos Cement	-	102	-	35	36,695	-	269,264	184,432	47,397
17	Ductile Iron	-	-	-	-	1,133	-	4,498	124,324	634
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	6,654	-	-	5,508	-	17,860	46,570	2,337
20										
21										
22	Total	181	7,803	-	35	43,728	-	292,729	355,432	50,839

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	-	-	152	-	-	-	-	-	1,753
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	1,703
28	Asbestos Cement	80,368	2,928	15,523	-	-	-	210	-	636,954
29	Ductile Iron	55,137	1,887	37,016	3,472	438	20,128	3,407	-	252,074
30	HDPE	-	-	-	-	-	4,070	-	-	4,070
31	PVC	48,056	3,643	5,650	-	-	-	-	-	136,278
32										
33										
34	Total	183,561	8,458	58,341	3,472	438	24,198	3,617	-	1,032,832

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	13,581	14,009	1,190	818
Commercial	1,137	1,205	-	-
Industrial	4	4	-	-
Public authorities	29	29	-	-
Irrigation	455	434	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	15,206	15,681	1,190	818
Private fire connections	-	-	563	560
Public fire hydrants	-	-	-	-
Total *	15,206	15,681	1,753	1,378

* Data run as of 1/3/2018 and 1/2/2019, 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	3,024	
3/4 - in	10,389	4,413
1 - in	1,796	10,901
1 1/2 - in	118	72
2 - in	966	902
3 - in	85	93
4 - in	41	135
6 - in	21	166
8 - in	16	304
Other	2	73
Total *	16,458	17,059

* Data run as of 1/2/2019

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	156
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	13,850
2. More than 10, but less than 15 years	2,048
3. More than 15 years	560

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health-(ARRA)
 Address: 1616 Capital Avenue MS 7408
 Phone Number: 916-449-5600
 Account Number: Project Number 3410015-006
 Date Hired: 2009

2. Total surcharge **billed to** customers during the 12 month reporting period:

\$ 424,485 *
 * \$424,485.29 is the surcharge billed to customers, not collected from customers

** For monthly surcharge's rate, please see attached Advice letter 1756-W in details

Meter Size	No. of Metered Customers as of 12/31/2018	Monthly Surcharge Per Customer **
5/8 X 3/4 inch	2,473	\$ 1.05
3/4 inch	10,623	\$ 1.58
1 inch	1,367	\$ 2.62
1 1/2 inch	116	\$ 5.23
2 inch	893	\$ 8.37
3 inch	134	\$ 15.69
4 inch	43	\$ 26.14
6 inch	5	\$ 52.29
8 inch	1	\$ 83.66
10 inch	1	\$ 120.26
Number of Flat Rate Customers	817	\$ 1.95
Total	16,473	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 238,025
Add: Deposits during the year	<u>347,956</u>
Interest earned	<u>3,009</u>
Other deposits	<u> </u>
Less: Loan payments	<u>(316,324)</u>
Bank charges	<u> </u>
Other withdrawals	<u> </u>
Balance at end of year	<u>\$ 272,666</u>

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ 189,794

**Schedule No. AC-1
 Arden-Cordova District
 GENERAL METERED SERVICE**

SPECIAL CONDITIONS

7. As authorized by the California Public Utilities Commission a surcharge will be applied to customer bills for the remainder of a 20-year loan obligation that began in March 2013 to repay a \$8.6 million loan Golden State Water Company received under the Safe Drinking Water State Revolving Fund and the American Recovery and Reinvestment Act of 2009 from the California Department of Public Health to fund the Meter Installation and Retrofit Program in the Arden-Cordova District, pursuant to Commission Resolution W-4810. The surcharges below will go into effect on the effective date of Advice Letter 1756-W. (T)

The table below shows the surcharge, by meter size, for each period:

Meter Size	Years 4.5-10	Years 11-20
5/8" x 3/4"	\$ 1.05	\$ 0.85
3/4"	\$ 1.58	\$ 1.28
1"	\$ 2.62	\$ 2.14
1-1/2"	\$ 5.23	\$ 4.26
2"	\$ 8.37	\$ 6.82
3"	\$ 15.69	\$ 12.79
4"	\$ 26.14	\$ 21.31
6"	\$ 52.29	\$ 42.62
8"	\$ 83.66	\$ 68.20
10"	\$ 120.26	\$ 98.04
Fire Sprinkler 1" to 5/8"	\$ 1.16	\$ 0.94
Fire Sprinkler 1" to 3/4"	\$ 1.63	\$ 1.33
Fire Sprinkler 1 1/2" to 3/4"	\$ 2.13	\$ 1.74
Fire Sprinkler 2" to 3/4"	\$ 2.33	\$ 1.90
Fire Sprinkler 1 1/2" to 1"	\$ 3.15	\$ 2.57
Fire Sprinkler 2" to 1"	\$ 3.34	\$ 2.73
Fire Sprinkler 4" to 1"	\$ 9.47	\$ 7.72
Fire Sprinkler 6" to 3/4"	\$ 12.21	\$ 9.95
Fire Sprinkler 6" to 1-1/2"	\$ 15.32	\$ 12.49
Fire Sprinkler 6" to 2"	\$ 18.25	\$ 14.88
Fire Sprinkler 6" to 3"	\$ 21.11	\$ 17.21
Fire Sprinkler 6" to 4"	\$ 30.03	\$ 24.48
Fire Sprinkler 8" to 5/8"	\$ 13.76	\$ 11.22
Fire Sprinkler 8" to 2"	\$ 20.30	\$ 16.55
Fire Sprinkler 8" to 3"	\$ 23.16	\$ 18.88
Fire Sprinkler 8" to 4"	\$ 32.08	\$ 26.15
Fire Sprinkler 8" to 6"	\$ 54.58	\$ 44.49

(T)
(R)

(R)

(To be inserted by utility)

Issued By

(To be inserted by P.U.C.)

Advice Letter No. 1756-W

R. J. Sprowls

Date Filed October 12, 2018

Decision No. _____

President

Effective November 11, 2018

Resolution No. W-4810 / W-5158

Schedule No. AC-2
Arden-Cordova District
FLAT RATE SERVICE

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. For service covered by the above classification, if either the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. AC-1, General Metered Service.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
4. Pursuant to Decision 05-07-045, to recover the balance as of January 31, 2005 in the Water Quality Litigation Memorandum Account, a surcharge of \$8.07 is to be added to the monthly service connection charge for 20 years. The surcharge amount will be recalculated once in every rate cycle, or more frequently if in any year the receipt of Water Availability Fee (WAF) monies will permit a reduction of \$0.50 or more in the monthly bill under this tariff schedule.
5. Pursuant to Decision No. 13-05-011, a surcharge of \$3.01 per customer, per month will be applied to all flat rate customer bills excluding customers that are receiving the CARW credit. This surcharge will offset the CARW credits and CARW administrative program costs recorded in the CARW Balancing Account.
6. As authorized by the California Public Utilities Commission a surcharge will be applied to customer bills for the remainder of a 20-year loan obligation that began in March 2013 to repay a \$8.6 million loan Golden State Water Company received under the Safe Drinking Water State Revolving Fund and the American Recovery and Reinvestment Act of 2009 from the California Department of Public Health to fund the Meter Installation and Retrofit Program in the Arden-Cordova District, pursuant to Commission resolution W-4810. The surcharges below will go into effect on the effective date of Advice Letter 1756-W. (T)

	<u>Years 4.5-10</u>	<u>Years 11-20</u>	
For a single unit of occupancy, including premises not exceeding 12,000 sq. ft. in area	\$1.95/mo.	\$1.28/mo.	(R)
For a duplex including premises not exceeding 12,000 sq. ft. in areas	\$1.95/mo.	\$1.28/mo.	(R)
			(D)

7. As authorized by the California Public Utilities Commission, an amount of \$8.36 per month is to be applied to the customer bills for a 18-month amortization period, beginning on the effective date of Advice Letter 1741-W, which is March 30, 2018. The surcharge may be recalibrated annually, if necessary. This surcharge will recover the under-collection in the MCBA Balancing Account.

(To be inserted by utility)

Advice Letter No. 1756-W

Decision No. _____

Issued By

R. J. Sprowls

President

(To be inserted by P.U.C.)

Date Filed October 12, 2018

Effective November 11, 2018

Resolution No. W-4810/W-5158

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	
Residential	88,682	112,704	79,680	104,814	120,840	230,187	253,224	990,131
Commercial	103,481	112,477	94,734	117,370	132,912	199,409	204,098	964,481
Industrial	29	78	60	94	74	111	216	662
Public authorities	1,089	1,908	1,942	1,942	6,768	11,982	17,502	43,133
Irrigation	5,933	4,688	7,586	9,537	33,273	47,871	105,016	213,904
Other	4	23	-	24	17	66	7	141
Contract	-	-	-	-	-	-	-	-
Total	199,218	231,878	184,002	233,781	293,884	489,626	580,063	2,212,452

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	323,911	278,030	274,298	177,683	168,644	1,222,566	2,212,697	2,171,253	
Commercial	275,283	197,317	205,936	142,239	147,238	968,013	1,932,494	1,800,481	
Industrial	111	376	111	480	68	1,146	1,808	1,603	
Public authorities	14,241	13,202	7,765	7,873	3,818	46,899	90,032	94,808	
Irrigation	66,207	109,260	42,103	59,021	17,255	293,846	507,750	549,406	
Other	95	-	175	13	87	370	511	730	
Contract	-	-	-	-	-	-	-	-	
Total	679,848	598,185	530,388	387,309	337,110	2,532,840	4,745,292	4,618,281	

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 _____ 72,117 *

* Assumes 4.2275 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>274,363</u></u>
100-3	Construction Work in Progress	\$	<u><u>4,548,465</u></u>
241	Advances for Construction	\$	<u><u>20,778,596</u></u>
265	Contributions in Aid of Construction	\$	<u><u>27,944,008</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 Arden-Cordova District
Name of District
of Golden State Water Company
Name of Utility
at 3005 Gold Canal Drive, Rancho Cordova CA 95670
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 10, 2019
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