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2015  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(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, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	10,633	-	-	-	10,633
2	302	Franchises and Consents (Schedule A-1b)	1,893	-	-	-	1,893
3	303	Other Intangible Plant	1,966,081	-	-	-	1,966,081
4		<b>Total intangible plant</b>	<b>1,978,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978,607</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	1,422,934	-	-	-	1,422,934
		<b>Total Landed Capital</b>	<b>1,422,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,422,934</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	4,592,776	-	-	-	4,592,776
11	316	Supply Mains	11,213,740	62,689	-	-	11,276,429
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>15,806,516</b>	<b>62,689</b>	<b>-</b>	<b>-</b>	<b>15,869,205</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	1,277,801	-	-	-	1,277,801
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	19,569,007	67,628	(64,337)	7,073	19,579,371
18	325	Other Pumping Plant	655,267	12,685	(5,370)	-	662,582
19		<b>Total pumping plant</b>	<b>21,502,075</b>	<b>80,313</b>	<b>(69,707)</b>	<b>7,073</b>	<b>21,519,754</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	3,001,387	2,909	(2,291)	-	3,002,005
21	332	Water Treatment Equipment	9,916,054	166,613	(186,039)	-	9,896,628
22		<b>Total water treatment plant</b>	<b>12,917,441</b>	<b>169,522</b>	<b>(188,330)</b>	<b>-</b>	<b>12,898,633</b>

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>VI. TRANSMISSION AND DIST. PLANT</b>							
23	341	Structures and improvements	8,552	-	-	-	8,552
24	342	Reservoirs and tanks	10,232,845	-	-	-	10,232,845
25	343	Transmission and distribution mains	29,037,848	702,112	(11,798)	-	29,728,162
26	344	Fire mains	100,930	40,673	-	-	141,603
27	345	Services	11,309,783	767,975	(66,347)	-	12,011,411
28	346	Meters	7,806,276	962,228	(118,854)	-	8,649,650
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	4,325,091	103,098	(17,291)	-	4,410,898
31	349	Other transmission and distribution plant	58,574	-	-	-	58,574
32		<b>Total transmission and distribution plant</b>	<b>62,879,899</b>	<b>2,576,086</b>	<b>(214,290)</b>	<b>-</b>	<b>65,241,695</b>
<b>VII. GENERAL PLANT</b>							
33	371	Structures and improvements	515,014	6,439	-	-	521,453
34	372	Office furniture and equipment	159,274	2,321	(15,450)	-	146,145
35	373	Transportation equipment	491,977	73,467	(55,284)	(38,914)	471,246
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	12,601	-	-	-	12,601
38	376	Communication equipment	53,532	-	-	-	53,532
39	377	Power operated equipment	49,112	-	-	(272)	48,840
40	378	Tools, shop and garage equipment	252,631	1,653	(809)	272	253,747
41	379	Other general plant	2,970	-	-	-	2,970
42		<b>Total general plant</b>	<b>1,537,111</b>	<b>83,880</b>	<b>(71,543)</b>	<b>(38,914)</b>	<b>1,510,534</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	301,968	-	-	-	301,968
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>301,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>301,968</b>
47		<b>Total utility plant in service</b>	<b>118,346,551</b>	<b>2,972,490</b>	<b>(543,870)</b>	<b>(31,841)</b>	<b>120,743,330</b>

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

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

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	120,713,611	118,324,945
3		Construction Work in Progress	2,360,116	409,114
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>123,073,727</b>	<b>118,734,058</b>
6		Less Accumulated Depreciation		
7		Plant in Service	42,893,736	39,760,484
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>42,893,736</b>	<b>39,760,484</b>
10		Less Other Reserves		
11		Deferred Income Taxes	9,034,481	7,343,648
12		Deferred Investment Tax Credit	189,116	197,888
13		Other Reserves	454,246	449,504
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>9,677,843</b>	<b>7,991,040</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	30,850,935	31,993,806
17		Advances for Construction	21,697,098	21,962,815
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>52,548,033</b>	<b>53,956,622</b>
20		<b>Add Materials and Supplies</b>	<b>188,417</b>	<b>106,976</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>(286,300)</b>	<b>(286,300)</b>
22		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>1,944,667</b>	<b>1,386,806</b>
23		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>19,800,900</b>	<b>18,233,394</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

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**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)
		2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
1	70400				
		OPERATING EXPENSES:			
1	70400		0.0	0.0	0.0
2	72600		1,164.7	37.5	43,688.4
3	73500		0.0	0.0	0.0
4	74400		107.4	31.7	3,401.8
5	77300		349.3	25.0	8,737.6
6	77325		0.0	0.0	0.0
7	77500		23.8	0.0	0.0
8	78000		656.4	12.5	8,204.9
9	78100		387.1	66.5	25,752.8
10	78700		133.7	12.5	1,670.9
11	78800		270.7	59.7	16,162.6
12	79200		54.8	29.8	1,632.8
13	79300		0.0	0.0	0.0
14	79400		61.6	(165.1)	(10,176.8)
15	79500		352.9	(1.8)	(635.2)
16	79600		1.4	28.4	41.0
17	79700		0.0	7.5	0.0
18	79800		185.0	54.5	10,080.0
19	79900		41.3	(156.2)	(6,449.6)
20	79910		1,357.0	8.0	10,820.2
21	80500		21.5	61.2	1,315.3
22	81100		35.2	(21.0)	(740.1)
23	81500		82.1	12.5	1,025.9
24	50300		1,924.6	0.0	0.0
25	50710		454.0	40.0	18,159.1
26	50720		71.6	4.0	286.3
27	50730		74.3	182.5	13,568.0
28			166.8	95.0	16,014.2
29			576.6	106.0	61,123.5
30			8,553.9		223,683.6
31			<u>175.9</u>	58.4	<u>10,272.2</u>
32			8,729.8		233,955.8
33					26.15
					AVERAGE LAG ----->

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

34	(1) Average Lag in Collection of Revenues	14.18 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	26.15 days
36	(3) Excess of Collection Lag over Payment Lag	-11.97 days
37	(4) Total of Expenses, Taxes and Depreciation	\$8,729.8
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$23.9
39	(6) Average Amount of Working Cash Capital Required as a Result of	
40	Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>(\$286.3)</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	38,693,955	1,066,532	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	2,293,139	121,594	-	-
4	(b) Charged to Account 265	1,545,227	27,719	-	-
5	(c) Charged to Clearing Accounts	20,515	-	-	-
6	(d) Salvage recovered	9,000	-	-	-
7	(e) All other credits <sup>1/</sup>	7,345	2,368	-	-
8	<b>Total credits</b>	3,875,226	151,681	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	543,871	-	-	-
11	(b) Cost of removal	92,273	-	-	-
12	(c) All other debits <sup>1/</sup>	257,510	-	-	-
13	<b>Total debits</b>	893,654	-	-	-
14	Balance in reserve at end of year	41,675,527	1,218,213	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					

**SCHEDULE A-3a**

**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(1,608,022)	(174,526)	-	-	(1,782,548)
6	316	Supply mains	(2,280,798)	(222,032)	-	11,605	(2,491,225)
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(3,888,820)</b>	<b>(396,558)</b>	<b>-</b>	<b>11,605</b>	<b>(4,273,773)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(133,900)	(31,923)	-	-	(165,823)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(8,377,004)	(749,764)	59,630	-	(9,067,138)
13	325	Other pumping plant	(60,020)	(29,028)	5,370	-	(83,678)
14		<b>Total pumping plant</b>	<b>(8,570,924)</b>	<b>(810,715)</b>	<b>65,000</b>	<b>-</b>	<b>(9,316,639)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(876,179)	(75,035)	2,291	-	(948,923)
16	332	Water treatment equipment	(5,017,014)	(423,416)	186,039	30,932	(5,223,459)
17		<b>Total water treatment plant</b>	<b>(5,893,193)</b>	<b>(498,451)</b>	<b>188,330</b>	<b>30,932</b>	<b>(6,172,382)</b>
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(2,926,119)	(252,798)	-	-	(3,178,917)
20	343	Transmission and distribution mains	(7,984,231)	(548,815)	11,798	12,362	(8,508,886)
21	344	Fire mains	(2,000)	(3,270)	-	-	(5,270)
22	345	Services	(4,061,411)	(591,463)	118,177	37,146	(4,497,551)
23	346	Meters	(2,617,189)	(606,393)	282,982	(6,901)	(2,947,501)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(1,390,479)	(86,502)	17,291	228	(1,459,462)
26	349	Other transmission and distribution plant	(25,554)	(1,353)	-	-	(26,907)
27		<b>Total trans. and distribution plant</b>	<b>(19,006,983)</b>	<b>(2,090,594)</b>	<b>430,248</b>	<b>42,835</b>	<b>(20,624,494)</b>
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(245,287)	(11,485)	-	-	(256,772)
29	372	Office furniture and equipment	(115,271)	(6,164)	15,450	-	(105,985)
30	373	Transportation equipment	(452,656)	(20,516)	94,199	(2,099)	(381,072)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(8,688)	(903)	-	-	(9,591)
33	376	Communication equipment	(16,017)	-	-	-	(16,017)
34	377	Power operated equipment	(49,111)	-	272	-	(48,839)
35	378	Tools, shop and garage equipment	(177,521)	(16,067)	537	-	(193,051)
36	379	Other general plant	(2,970)	-	-	-	(2,970)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	(266,514)	(7,428)	-	-	(273,942)
39		<b>Total general plant</b>	<b>(1,334,035)</b>	<b>(62,563)</b>	<b>110,458</b>	<b>(2,099)</b>	<b>(1,288,239)</b>
40		<b>TOTAL</b>	<b>(38,593,955)</b>	<b>(3,858,881)</b>	<b>794,036</b>	<b>83,273</b>	<b>(41,675,527)</b>



**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	9,247,077	8,513,440	733,637
4		601.2 Industrial sales	4,960	5,228	(268)
5		601.3 Sales to public authorities	195,210	217,422	(22,212)
6		Sub-total	<b>9,447,247</b>	<b>8,736,090</b>	<b>711,157</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	2,176,762	2,708,044	(531,282)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	<b>2,176,762</b>	<b>2,708,044</b>	<b>(531,282)</b>
12	603	Sales to irrigation customers			
13		603.1 Metered sales	881,276	999,070	(117,794)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>881,276</b>	<b>999,070</b>	<b>(117,794)</b>
16	604	Private fire protection service	258,577	258,077	500
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(36,835)	(8,976)	(27,859)
22		Sub-total	<b>221,742</b>	<b>249,101</b>	<b>(27,360)</b>
23		Total water service revenues	<b>12,727,026</b>	<b>12,692,304</b>	<b>34,721</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	21,137	21,145	(8)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	26,895	17,415	9,480
29		Total other water revenues	<b>48,033</b>	<b>38,560</b>	<b>9,473</b>
30	501	Total operating revenues *	<b>12,775,058</b>	<b>12,730,864</b>	<b>44,194</b>

\* Amount excludes \$30,000 of 2015 WRAM under-collection, which is estimated to not be collected within 24 months as required for revenue recognition under the accounting guidance for alternative revenue programs. As a result, for 2015, Arden Cordova did not record \$30,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Arden Cordova's February 2016 filing to the CPUC for recovery.

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		(555)	277	(832)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		1,000	605	395
4	703	Miscellaneous expenses	A			1,322	8,043	(6,721)
5	704	Purchased water including supply balancing acco	A	B	C	271,869	139,649	132,221
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		2,010	-	2,010
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		17	-	17
9	708	Maintenance of collect and impound reservoirs	A			231	37,915	(37,684)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			10,744	8,583	2,161
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			9,758	1,350	8,408
14	712	Maintenance of supply mains	A			-	134	(134)
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>296,397</b>	<b>196,556</b>	<b>99,841</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		20,386	18,427	1,960
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		124,229	104,477	19,752
22	725	Miscellaneous expenses	A			23,052	33,668	(10,616)
23	726	Fuel or power purchased for pumping	A	B	C	812,576	944,847	(132,272)
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		8,570	7,426	1,144
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		1,007	207	799
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		94,494	94,277	216
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>1,084,313</b>	<b>1,203,329</b>	<b>(119,016)</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		32,338	35,849	(3,512)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			195,889	198,354	(2,465)
34	743	Miscellaneous expenses	A	B		53,084	40,267	12,818
35	744	Chemicals and filtering materials	A	B		78,214	107,023	(28,809)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		16,789	14,737	2,052
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		79,046	17,506	61,541
39	748	Maintenance of water treatment equipment	A	B		69,959	73,593	(3,634)
40		<b>Total water treatment expenses</b>				<b>525,319</b>	<b>487,328</b>	<b>37,992</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		39,108	31,084	8,024
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			25,933	28,118	(2,184)
46	754	Meter expenses	A			80,021	92,145	(12,125)
47	755	Customer installations expenses	A			14,569	18,221	(3,651)
48	756	Miscellaneous expenses	A			131,990	122,131	9,859
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		7,760	5,580	2,180
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		5,944	2,813	3,131
53	761	Maintenance of trans. and distribution mains	A			35,810	33,196	2,614
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services				18,403	20,167	(1,765)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			40,590	45,400	(4,810)
59	765	Maintenance of hydrants	A			16,689	5,088	11,601
60	766	Maintenance of miscellaneous plant	A				-	-
61		<b>Total transmission and distribution expenses</b>				<b>416,816</b>	<b>403,942</b>	<b>12,874</b>

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				236,710	220,450	16,260
62	771	Supervision	A	B		23,292	16,642	6,649
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		50,660	48,682	1,977
65	773	Customer records and collection expenses	A			71,450	82,978	(11,527)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	(139)	139
68	775	Uncollectible accounts	A	B	C	24,298	(538)	24,835
69		<b>Total customer account expenses</b>				<b>406,409</b>	<b>368,076</b>	<b>38,334</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			172,632	145,634	26,998
73	783	Advertising expenses	A			1,800	675	1,125
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>174,432</b>	<b>146,309</b>	<b>28,123</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				3,303,083	3,329,616	(26,534)
77	791	Administrative and general salaries	A	B	C	4,792	6,568	(1,777)
78	792	Office supplies and other expenses	A	B	C	95,254	107,109	(11,856)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			18,452	23,389	(4,937)
82	795	Employees' pensions and benefits	A	B	C	450,953	460,399	(9,446)
83	796	Franchise requirements	A	B	C	1,097	693	404
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			33,229	10,670	22,559
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			(1,761)	76,203	(77,964)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	10,660	3,837	6,823
90		<b>Total administrative and general expenses</b>				<b>3,915,758</b>	<b>4,018,485</b>	<b>(102,727)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	37,798	37,443	355
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>37,798</b>	<b>37,443</b>	<b>355</b>
95		<b>Total operating expenses</b>				<b>6,857,243</b>	<b>6,861,467</b>	<b>(4,224)</b>

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	756,065	756,065			
2	State income taxes	215,211	145,416		69,795	
3	Payroll taxes	73,546	73,546			
4	Other state and local taxes	112,010	112,010			
5	Other federal taxes	-	-			
6	Federal income tax	681,591	422,799		258,792	
7	Groundwater assessments	-	-			
8						
	Total	1,838,423	1,509,836		328,587	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4	Treatment Plant	American	Coloma Plt					3,135,031	
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) <sup>2</sup>	Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions in Water	<sup>3</sup> Depth				
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) <sup>2</sup>		"None"			
31									
32									

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

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

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

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

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 117 - Arden

Plant	Major Facility	Year Built	Base Elev.	2015 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Greenhills	Well No 5 Well 5 Pump	1951	84	2	09N05E36F01M	268	12	156	DWT	Elec	50	600	260				Well to sand trap to pressure tank to system.
Morse	Well No. 8 Well 8 Pump	1965	56	66	09N05E26R01M	425	14	140	DWT	Elec	50	600	281				Well to pressure tank to system.
Rushden	Well No 6 Well 6 Pump	1953	60	502	09N05E36E01M	288	12	120	DWT	Elec	75	600	245				Well to system. VFD controller. Aquastream.
Shadowglen	Well No. 1 Well 1 Pump	1950	61	1	09N05E36L01M	260	12	140	DWT	Elec	50	650	240				Well to sand trap to pressure tank to system.
SSWD Connection - Morse & Hempstead	Connection		57	0													Emergency connection with Sacramento Suburban Water District
SSWD Connection - Morse S of Cottage	Connection		54	0													Emergency connection with Sacramento Suburban Water District
Trussel																	No Facilities
Watt	Well No. 2 Well 2 Pump	1950	62	206	08N05E01C02M	292	12	150	DWT	Elec	50	600	245				Well to pressure tank to system.
Windsor	Well No. 4 Well 4 Pump	1951	57	0	09N05E35J01M	387	12	120	DWT	Elec	50	550	230				Out of service, to be destroyed in 2016





Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2015 Prod (AF)	Wells			Pumps					Tanks			Remarks	
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type		Material
Dolecetto	Well No.6 Well 6 Pump	1956	87	953	09N06E27R01M	405	12&16	120									Well to perchlorate treatment to system.
El Segundo																	No Facilities
Folsom Canal Turnout	Booster A Booster B Booster C Booster D Booster E		125 125 125 125 125						VT VT VT VT VT	Elec Elec Elec Elec Elec	75 75 75 75 75	2360 2360 2360 2360 2360	103 103 103 103 103				Folsom Canal to Coloma Treatment Plant, VFD Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma
Folsom Well																	No Facilities
Georgetown																	No Facilities
Gilbert																	No Facilities
Gold Country	Well No. 21	1994	118	0	09N/07E-20C01M	520	20	320	DWT	Elec	125	800	410				Out of Service. To be destroyed in 2016
Marcel																	No Facilities
Mather	Well No. 18 Well 18 Pump	1986	96	1,290	08N06E02M01M	560	16	242									Well to perchlorate treatment to system.
Negrara	Well No. 10	1959	92	0	09N06E26L01	416	12&16	160	DWT	Elec	75	700	250				Out of Service. To be destroyed in 2016
Oselot	Booster A Booster B Booster C Booster D Booster E Reservoir	2006 2006 2006 2006 2006 2006	97 97 97 97 97						VT VT VT VT VT	Elec Elec Elec Elec Elec	50 50 50 75 75	1250 1250 1250 2000 2000	130 130 130 130 130	5.000	Ground	W. Steel	Resv to system Resv to system Resv to system Resv to system Resv to system
Park	Well No. 17 Well 17 Pump	1960	113	590	9N07E18M01M	502	16	185									Well to system
Paseo	Well 24 Well 24 Pump	2013		228	09N06E34L02M	512	17		Subm	Elec	125	1050	326				Well to System
PRV Station 1 - Gold Express & Gold																	Sunrise East Zone to Sunrise West
PRV Station 2 - Coloma & Citrus																	Sunrise East Zone to Sunrise West
PRV Station 3 - Folsom & Sunrise																	Sunrise East Zone to Sunrise West
PRV Station 4 - Trade Center W of																	Sunrise East Zone to Sunrise West
PRV Station 5 - Citrus S of Coloma																	Sunrise East Zone to Sunrise West
Pyrites WTP	Treatment Plant Booster A	2005	116	0					VT	Elec	30	1800	40				Filtered Water Boosters to



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

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

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

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

Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1,000	Over 1,000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Total								

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping**

Line No.	Description	1	2	3	4	5	6	8	10
11	Cast Iron	-	-	-	672	-	1,022	106	471
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	181	1,047	-	-	-	2,325	-	-
16	Asbestos Cement	-	102	35	38,510	-	273,626	187,746	47,397
17	Ductile Iron	-	-	-	1,029	-	4,428	116,862	634
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	6,654	-	5,508	-	17,777	30,658	2,337
20									
21									
22	Total	181	7,803	35	45,719	-	299,178	335,372	50,839

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping (Continued)**

Line No.	Description	12	14	16	18	20	24	Other Sizes		Total All Sizes
								22/30		
23	Cast Iron	-	-	152	-	-	-	-	-	2,423
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,553
28	Asbestos Cement	80,368	2,928	15,523	-	-	-	210	-	646,445
29	Ductile Iron	50,508	1,887	36,971	3,472	438	20,128	3,407	-	239,764
30	HDPE	-	-	-	-	-	4,070	-	-	4,070
31	PVC	46,843	3,643	5,650	-	-	-	-	-	119,070
32										-
33										-
34	Total	177,719	8,458	58,296	3,472	438	24,198	3,617	-	1,015,325

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year *</b>	<b>Prior Year</b>	<b>Current Year *</b>
Residential	11,040	12,234	3,225	2,175
Commercial (including domestic)	1,150	1,169	-	-
Industrial	4	4	-	-
Public authorities	37	37	-	-
Irrigation	426	439	-	-
Other	-	-	-	-
<b>Subtotal</b>	<b>12,657</b>	<b>13,883</b>	<b>3,225</b>	<b>2,175</b>
Private fire connections	-	-	556	568
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>12,657</b>	<b>13,883</b>	<b>3,781</b>	<b>2,743</b>

\* data run as of 1/5/2016

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services *</b>
5/8 x 3/4 - in	2,803	
3/4 - in	9,588	2,007
1 - in	1,340	9,727
1 1/2 - in	113	76
2 - in	1,112	864
3 - in	53	164
4 - in	19	123
6 - in	22	166
8 - in	16	307
Other	1	3,192
<b>Total</b>	<b>15,067</b>	<b>16,626</b>

\* data run as of 1/5/2016

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	-
2. Used, before repair	107
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	14,030
2. More than 10, but less than 15 years	587
3. More than 15 years	450

**SCHEDULE D-7**

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	167,285	186,595	165,492	260,337	253,796	313,974	
Industrial	93	25	50	20	159	29	175	551
Public authorities	3,650	3,623	3,805	7,515	8,358	7,782	9,525	44,258
Irrigation	8,082	5,340	12,318	19,817	44,073	30,214	58,518	178,362
Other	325	38	1,219	63	(582)	110	654	1,827
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>179,435</b>	<b>195,621</b>	<b>182,884</b>	<b>287,752</b>	<b>305,804</b>	<b>352,109</b>	<b>377,802</b>	<b>1,881,407</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	410,039	330,236	378,562	265,600	230,019	1,614,456	3,270,865
Industrial	59	256	28	158	24	525	1,076	1,450
Public authorities	8,282	13,315	8,049	6,538	1,078	37,262	81,520	104,734
Irrigation	39,847	68,379	40,809	40,561	10,986	200,582	378,944	502,854
Other	60	399	72	377	39	947	2,774	20,756
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>458,287</b>	<b>412,585</b>	<b>427,520</b>	<b>313,234</b>	<b>242,146</b>	<b>1,853,772</b>	<b>3,735,179</b>	<b>4,418,705</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 69,492 \*

\* Assumes 4.1797 per household.

## End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$	<u>188,417</u>
100.3	Construction Work in Progress	\$	<u>2,360,116</u>
241	Advances for Construction	\$	<u>21,697,098</u>
265	Contributions in Aid of Construction	\$	<u>30,850,935</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 books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2015, through December 31,

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

  
Signature

909 394-3600  
Telephone Number

April 27, 2016  
Date

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