

Received _____
Examined _____

U# _____

2015
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino
(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

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1b - Franchises and Consents	3
Schedule A-1c - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-10
Schedule B-4 - Taxes Charged During Year	11
Schedule D-1 - Sources of Supply and Water Developed	12
Schedule D-2 - Description of Storage Facilities	12
Schedule D-3 - Description of Transmission and Distribution Facilities	13
Schedule D-4 - Number of Active Service Connections	14
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts	16
Declaration	17
Index	18

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)
I. INTANGIBLE PLANT							
1	301	Organization	155	-	-	-	155
2	302	Franchises and Consents (Schedule A-1b)	1,169	-	-	-	1,169
3	303	Other Intangible Plant	1,262,443	-	-	-	1,262,443
4		Total intangible plant	1,263,767	-	-	-	1,263,767
II. LANDED CAPITAL							
5	306	Land and Land Rights	3,619,998	89,153	-	-	3,709,151
		Total Landed Capital	3,619,998	89,153	-	-	3,709,151
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	19,942	-	-	-	19,942
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	1,728,324	-	-	-	1,728,324
11	316	Supply Mains	64,133	-	-	-	64,133
12	317	Other Source of Supply Plant	16,607	-	-	-	16,607
13		Total source of supply plant	1,829,006	-	-	-	1,829,006
IV. PUMPING PLANT							
14	321	Structures and Improvements	1,875,906	-	-	-	1,875,906
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	6,649,807	5,689	(1,790)	-	6,653,706
18	325	Other Pumping Plant	904,353	-	-	-	904,353
19		Total pumping plant	9,430,066	5,689	(1,790)	-	9,433,965
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	162,904	-	-	-	162,904
21	332	Water Treatment Equipment	659,984	-	-	-	659,984
22		Total water treatment plant	822,888	-	-	-	822,888

**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)
VI. TRANSMISSION AND DIST. PLANT							
23	341	Structures and improvements	275,926	-	-	-	275,926
24	342	Reservoirs and tanks	4,853,524	-	(3,005)	-	4,850,519
25	343	Transmission and distribution mains	24,852,227	651,390	(35,163)	-	25,468,454
26	344	Fire mains	133,593	9,260	-	-	142,853
27	345	Services	10,150,692	684,255	(45,026)	-	10,789,921
28	346	Meters	2,210,652	137,782	(52,847)	-	2,295,587
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	3,323,397	107,352	(4,249)	-	3,426,500
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	45,800,011	1,590,039	(140,290)	-	47,249,760
VII. GENERAL PLANT							
33	371	Structures and improvements	60,648	-	-	-	60,648
34	372	Office furniture and equipment	78,789	1,117	(7,847)	-	72,059
35	373	Transportation equipment	441,034	(309)	-	-	440,725
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	134	-	-	-	134
38	376	Communication equipment	134,945	-	-	-	134,945
39	377	Power operated equipment	638,536	31,727	(3,000)	-	667,263
40	378	Tools, shop and garage equipment	121,622	12,930	(1,713)	-	132,839
41	379	Other general plant	1,858	-	-	-	1,858
42		Total general plant	1,477,566	45,465	(12,560)	-	1,510,471
VIII. UNDISTRIBUTED ITEMS							
43	390	Other tangible property	1,593	-	-	-	1,593
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,593	-	-	-	1,593
47		Total utility plant in service	64,244,895	1,730,346	(154,640)	-	65,820,601

**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 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 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)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	65,820,602	64,295,249
3		Construction Work in Progress	756,491	1,181,420
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	66,577,093	65,476,670
6		Less Accumulated Depreciation		
7		Plant in Service	21,255,265	19,876,372
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	21,255,265	19,876,372
10		Less Other Reserves		
11		Deferred Income Taxes	7,677,944	6,414,308
12		Deferred Investment Tax Credit	63,708	66,588
13		Other Reserves	7,611	5,825
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	7,749,263	6,486,721
15		Less Adjustments		
16		Contributions in Aid of Construction	2,175,712	2,191,175
17		Advances for Construction	3,351,630	3,482,837
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	5,527,343	5,674,012
20		Add Materials and Supplies	172,620	168,604
21		Add Working Cash (=Line 34)	518,593	518,593
		Add General Office, Rgions, District office, CSA allocation	1,063,345	864,139
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	33,799,781	34,990,902



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 (=Line 31 + Line 32 - Line 33)		"See attached schedule"

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

EO
27-Feb-14

GOLDEN STATE WATER COMPANY
Region 3 Customer Service Areas

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

	CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
			2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
		OPERATING EXPENSES:			
1	70400	PURCHASED WATER	17,711.3	59.3	1,226,831.4
2	72600	POWER FOR PUMPING	3,035.3	45.7	138,602.2
3	73500	PUMP TAXES	7,289.1	109.4	797,615.2
4	74400	CHEMICALS	2,009.9	56.8	114,257.7
5	77300	COMMON CUSTOMER ACCOUNT	2,002.5	25.0	50,095.4
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	227.6	0.0	0.0
8	78000	OPERATION LABOR	4,018.2	12.5	50,227.0
9	78100	ALL OTHER OPERATION EXPENSES	2,514.1	55.4	139,290.1
10	78700	MAINTENANCE LABOR	1,822.2	12.5	22,777.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	6,900.0	65.6	452,533.8
12	79200	OFFICE SUPPLIES AND EXPENSE	650.2	38.2	24,821.9
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	544.1	165.1	(89,822.1)
15	79500	PENSIONS AND BENEFITS	2,704.7	181	(4,868.5)
16	79600	BUSINESS MEALS	6.6	28.4	187.6
17	79700	REGULATORY COMMISSION	0.0	0.5	0.0
18	79800	OUTSIDE SERVICES	252.0	52.7	13,276.2
19	79900	MISCELLANEOUS	14.1	13.1	192.5
20	79910	ALLOCATED GENERAL OFFICE	7,784.1	0.0	62,066.3
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	80.4	62.4	5,018.7
22	81100	RENT	216.8	17.5	(3,868.2)
23	81500	A&G LABOR	1,045.1	12.5	13,063.2
24	50300	DEPRECIATION AND AMORTIZATION	13,098.6	0.0	0.0
25	50710	PROPERTY TAXES	2,770.2	40.0	110,807.9
26	50720	PAYROLL TAXES	565.1	1.0	2,260.5
27	50730	LOCAL TAXES	1,198.3	90.5	218,683.7
28		STATE INCOME TAX	2,435.6	96.0	233,819.6
29		FEDERAL INCOME TAX	8,756.7	96.4	928,210.7
30		TOTAL OPERATING EXPENSES	89,652.8		4,506,080.6
31		PROPERTY TAXES - 5% OF REVENUE	1,875.2	58.4	109,404.2
32		TOTAL	91,528.7		4,615,484.8
33		AVERAGE LAG ----->			50.26

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

34	(1) Average Lag in Collection of Revenues	73.58 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	50.26 days
36	(3) Excess of Collection Lag over Payment Lag	23.32 days
37	(4) Total of Expenses, Taxes and Depreciation	\$91,526.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$250.8
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$5,846.6</u>

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

DISTRICT ALLOCATION

Orange County	Claremont	San Dimas	San Gabriel Valley	Barstow	Calipatria	Desert	Wrightwood	Total Region III
2,561	856	995	606	519	75	146	89	5,847

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	18,918,153	958,222	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,658,907	57,929	-	-
4	(b) Charged to Account 265	60,765	-	-	-
5	(c) Charged to Clearing Accounts	52,832	-	-	-
6	(d) Salvage recovered	11,291	-	-	-
7	(e) All other credits ^{1/}	-	9	-	-
8	Total credits	1,783,795	57,938	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	154,640	-	-	-
11	(b) Cost of removal	308,200	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	462,840	-	-	-
14	Balance in reserve at end of year	20,239,108	1,016,160	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} 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)
I. SOURCE OF SUPPLY PLANT							
1	311	Structures and improvements	(10,873)	(453)	-	-	(11,326)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(814,639)	(61,874)	-	-	(876,513)
6	316	Supply mains	(12,018)	(1,244)	-	-	(13,262)
7	317	Other source of supply plant	(5,212)	(972)	-	-	(6,184)
8		Total source of supply plant	(842,742)	(64,543)	-	-	(907,285)
II. PUMPING PLANT							
9	321	Structures and improvements	(453,781)	(47,460)	-	-	(501,241)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(3,155,908)	(270,647)	1,790	1,000	(3,423,765)
13	325	Other pumping plant	(398,085)	(39,159)	-	-	(437,244)
14		Total pumping plant	(4,007,774)	(357,266)	1,790	1,000	(4,362,250)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(74,216)	(3,959)	-	-	(78,175)
16	332	Water treatment equipment	(423,074)	(31,679)	-	-	(454,753)
17		Total water treatment plant	(497,290)	(35,638)	-	-	(532,928)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	(3,361)	(5,463)	-	-	(8,824)
19	342	Reservoirs and tanks	(845,388)	(120,367)	3,005	64,749	(898,001)
20	343	Transmission and distribution mains	(7,094,538)	(472,192)	35,163	61,796	(7,469,771)
21	344	Fire mains	(2,033)	(4,515)	-	1,000	(5,548)
22	345	Services	(2,452,433)	(332,943)	45,026	159,367	(2,580,983)
23	346	Meters	(1,170,447)	(183,705)	52,847	8,004	(1,293,301)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(770,750)	(66,136)	4,249	9,771	(822,866)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(12,338,950)	(1,185,321)	140,290	304,687	(13,079,294)
V. GENERAL PLANT							
28	371	Structures and improvements	(26,358)	(1,413)	-	-	(27,771)
29	372	Office furniture and equipment	(35,944)	(4,775)	7,847	-	(32,872)
30	373	Transportation equipment	(388,499)	(52,832)	-	(8,778)	(450,109)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(134)	-	-	-	(134)
33	376	Communication equipment	(122,829)	(8,421)	-	-	(131,250)
34	377	Power operated equipment	(572,916)	(53,509)	3,000	-	(623,425)
35	378	Tools, shop and garage equipment	(83,804)	(8,720)	1,713	-	(90,811)
36	379	Other general plant	(44)	(44)	-	-	(88)
37	390	Other tangible property	(869)	(22)	-	-	(891)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(1,231,397)	(129,736)	12,560	(8,778)	(1,357,351)
40		TOTAL	(18,918,153)	(1,772,504)	154,640	296,909	(20,239,108)

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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	8,184,841	8,843,782	(658,941)
4		601.2 Industrial sales	190,679	228,951	(38,273)
5		601.3 Sales to public authorities	991,483	1,105,782	(114,299)
6		Sub-total	9,367,003	10,178,515	(811,513)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	118,987	134,378	(15,391)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	118,987	134,378	(15,391)
16	604	Private fire protection service	60,867	56,643	4,223
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	10,645	10,919	(274)
19	607	Sales to governmental agencies by contracts	318,529	387,509	(68,979)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(21,494)	13,399	(34,894)
22		Sub-total	368,547	468,470	(99,923)
23		Total water service revenues	9,854,537	10,781,364	(926,827)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	30,631	30,250	381
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(1,466)	(58,856)	57,390
29		Total other water revenues	29,165	(28,606)	57,771
30	501	Total operating revenues *	9,883,702	10,752,757	(869,056)

* Region III WRAM, in it's entirety, is included in Orange County operating revenues. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

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			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B		13,657	15,598	(1,941)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing acco	A	B	C	-	-	-
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		6,594	7,301	(706)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			943	744	199
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	165	(165)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				21,194	23,807	(2,613)
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		519	663	(143)
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	Pumping labor and expenses	A	B		92,367	83,859	8,508
22	725	Miscellaneous expenses	A			2,288	5,162	(2,874)
23	726	Fuel or power purchased for pumping	A	B	C	689,073	765,434	(76,361)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		602	(23)	625
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		121,129	114,297	6,831
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				905,978	969,392	(63,414)

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			
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		173	57	117
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			64,270	82,281	(18,011)
34	743	Miscellaneous expenses	A	B		46	32	14
35	744	Chemicals and filtering materials	A	B		51,079	65,843	(14,764)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		104	110	(6)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		-	-	-
39	748	Maintenance of water treatment equipment	A	B		18,819	8,368	10,451
40		Total water treatment expenses				134,491	156,690	(22,198)
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		8,660	13,370	(4,711)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			16	-	16
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			1,064	273	791
46	754	Meter expenses	A			42	49	(7)
47	755	Customer installations expenses	A			4,446	6,319	(1,874)
48	756	Miscellaneous expenses	A			211,258	177,773	33,485
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		10,395	9,785	610
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		3,662	1,205	2,457
53	761	Maintenance of trans. and distribution mains	A			152,005	190,549	(38,543)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			289,676	466,918	(177,242)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			77,125	84,014	(6,889)
59	765	Maintenance of hydrants	A			39,687	49,735	(10,048)
60	766	Maintenance of miscellaneous plant	A				-	-
61		Total transmission and distribution expenses				798,036	999,991	(201,955)

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			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
	790	Transferred Customer Expenses				123,321	114,885	8,436
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		43,063	47,962	(4,899)
65	773	Customer records and collection expenses	A			132,421	96,048	36,373
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			33,234	80,743	(47,510)
68	775	Uncollectible accounts	A	B	C	18,496	27,219	(8,723)
69		Total customer account expenses				350,534	366,857	(16,323)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			421	-	421
73	783	Advertising expenses	A			1,204	1,484	(280)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				1,625	1,484	140
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				1,887,572	1,937,115	(49,543)
77	791	Administrative and general salaries	A	B	C	61,513	78,245	(16,732)
78	792	Office supplies and other expenses	A	B	C	77,930	111,782	(33,852)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			17,128	25,641	(8,513)
82	795	Employees' pensions and benefits	A	B	C	382,343	380,530	1,813
83	796	Franchise requirements	A	B	C	1,331	1,252	79
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			13,177	33,092	(19,915)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			465	301	164
		Maintenance						
89	805	Maintenance of general plant	A	B	C	27,970	12,904	15,066
90		Total administrative and general expenses				2,469,428	2,580,860	(111,432)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	52,402	51,586	816
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				52,402	51,586	816
95		Total operating expenses *				4,733,688	5,150,667	(416,979)

* Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

**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	373,624	373,624			
2	State income taxes	177,829	120,157		57,672	
3	Payroll taxes	57,299	57,299			
4	Other state and local taxes	129,246	129,246			
5	Other federal taxes	-	-			
6	Federal income tax	563,199	349,359		213,840	
7	Groundwater assessments	(8,479)	(8,479)			
8						
	Total	1,292,718	1,021,206		271,512	

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

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

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² 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.

³ 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: Ill
District: Mountain_Desert
CSA: Barstow
System: 347 - Barstow

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
	Well 6 Pump	1973	2120	10	09N02W01M08S	185	12	150	DWT	Elec.	100	875	355			Well to System	
	Well 7 Pump	1986	2120	1457	Unknown	185	16	141	DWT	Elec.	100	1000	295			Well to System	
	Well 10 Pump	1988	2120	1	Unknown	185	16	162	DWT	Elec.	125	1000	364			Well to System	
	Well 11 Pump	1988	2120	414	Unknown	185	16	162	DWT	Elec.	125	1000	380			Well to System	
	Well 12 Pump	2005	2120	491	09N02W01M14S	200	16		DWT	Elec.	125	1100	370			Well to System	
	Well 13 Pump	2005	2120	1099	09N02W01F09S	210	16		DWT	Elec.	125	850	384			Well to System	
	Well 14 Pump								DWT	Elec.	125	1000	300			Well to System	
	Booster A			2230					H.S.C.	Elec.	50	500	250			Pumps from Bear Valley Zone to Arville Tank Zone	
																No Facilities	
																No Facilities	
	College	Reservoir	1989	2648						V.T.	Elec.	20	350	60	Elev Resv	W. Steel	Floats on College Zone
		Booster A	1995	2648						V.T.	Elec.	15	350	60			Booster A & B pump to Village Zone. Backup Generator. VFDs
		Booster B	1995	2648												Out of service	
	Crooks	Well 1	1989	2098	0	Unknown	185	16	132	DWT	Elec.	200	1500	356			
	Well 1 Pump																
	Mn Filters																
	Backwash Tank																
	Booster A	2003	2098						E.S.	Elec.	25	1000	75	Backwash	B. Steel		
Eaton	East Reservoir		2341													Pumps from Bear Valley Zone to Arrowhead Zone	
	West Reservoir	1971	2341													Floats on Eaton Zone	
	Booster A	2006	2341													Floats on Eaton Zone	
	Booster B	2006	2341						V.T.	Elec.	50	500	220			Boosters pump to Lenwood Zone	
	Booster C	2006	2341						V.T.	Elec.	50	500	220				
Eaton Addition																No Facilities	
Flora	Booster A		2218						H.S.C.	Elec.	75	700	220			All boosters pump from Bear Valley Zone to Arville Tank Zone	
	Booster B		2218						H.S.C.	Elec.	75	1350	160				
	Booster C	1968	2218						H.S.C.	Elec.	75	900	210				
Glen Road	Well 1	1990	2182	822	09N02W06H03S	265	16	236	DWT	Elec.	250	1800	400			Well to System	
	Well 1 Pump	1991	2182	55	09N02W06H02S	275	16	235	DWT	Elec.	150	1200	374			Well to System	
	Well 2																
	Well 2 Pump																
Jade Strip Central																No Facilities	
Jade Strip East																No Facilities	
Jade Strip West																No Facilities	
Jasper	Booster A	1990	2218						E.S.	Elec.	40	500	165			Pump from Bear Valley Zone to Eaton Zone	
	Booster B	1990	2218						E.S.	Elec.	40	500	165				
Lenwood	Reservoir	1989	2510											Elev Resv	W. Steel	Floats on Lenwood Zone	
Leona Site																No Facilities	
Linda Vista Resv Site																No Facilities	
Main	Reservoir		2202											Ground	B. Steel	A & C pump from Bear	

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	Lined 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	-	391	-	39,410	-	46,510	31,211	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	54	-	48,701	-	25,145	9,487	800
16	Asbestos Cement	-	-	-	28,219	-	156,080	153,246	26,143
17	Ductile Iron	-	-	-	-	-	57	6,987	4,133
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	630	-	10,917	116,756	15,412
20									
21									
22	Total	-	445	-	116,960	-	238,709	317,687	46,488

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	2,639	-	-	-	-	-	-	-	120,161
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	13,538	-	310	-	153	160	-	-	98,348
28	Asbestos Cement	40,133	49,637	380	-	-	-	-	-	453,838
29	Ductile Iron	6,124	981	6,619	-	4,250	4,686	-	-	33,837
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	53,458	9,704	14,658	-	-	-	-	-	221,535
32										-
33										-
34	Total	115,892	60,322	21,967	-	4,403	4,846	-	-	927,719

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	7,644	7,758	-	-
Commercial (including domestic)	1,073	1,021	-	-
Industrial	9	9	-	-
Public authorities	66	63	-	-
Irrigation	27	28	-	-
Other	5	3	-	-
Contract	2	2	-	-
Subtotal	8,826	8,884	-	-
Private fire connections	-	-	137	145
Public fire hydrants	-	-	-	-
Total	8,826	8,884	137	145

* data run as of 1/5/2016

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services *
5/8 x 3/4 - in	8,152	
3/4 - in	42	6,005
1 - in	952	2,267
1 1/2 - in	60	53
2 - in	349	363
3 - in	40	24
4 - in	19	39
6 - in	14	81
8 - in	3	59
Other	-	138
Total	9,631	9,029

* data run as of 1/5/2016

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	542
2. Used, before repair	777
3. Used, after repair	55
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	6,935
2. More than 10, but less than 15 years	1,430
3. More than 15 years	1,266

SCHEDULE D-7

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	118,785	96,320	107,901	108,266	158,061	141,372	180,891
Industrial	2,133	1,814	1,942	2,876	5,550	6,526	4,776	25,617
Public authorities	5,252	7,467	10,077	19,534	27,752	25,934	33,199	129,215
Irrigation	1,857	315	1,142	795	2,228	1,064	3,191	10,592
Other	100	366	131	428	75	613	5	1,718
Contract	2,567	2,817	4,698	8,433	10,591	10,282	13,344	52,732
Total	130,694	109,099	125,891	140,332	204,257	185,791	235,406	1,131,470

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	149,284	178,796	134,871	151,018	104,449	718,418	1,630,014
Industrial	5,673	4,892	4,508	3,402	2,461	20,936	46,553	58,136
Public authorities	26,849	29,428	22,997	18,640	7,651	105,565	234,780	272,163
Irrigation	1,680	3,461	3,022	2,642	805	11,610	22,202	28,997
Other	835	-	715	-	410	1,960	3,678	7,478
Contract	9,987	13,082	8,258	6,273	4,798	42,398	95,130	118,576
Total	194,308	229,659	174,371	181,975	120,574	900,887	2,032,357	2,326,277

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 _____ 37,739 *

* 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>172,620</u>
100.3	Construction Work in Progress	\$	<u>756,491</u>
241	Advances for Construction	\$	<u>3,351,630</u>
265	Contributions in Aid of Construction	\$	<u>2,175,712</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)

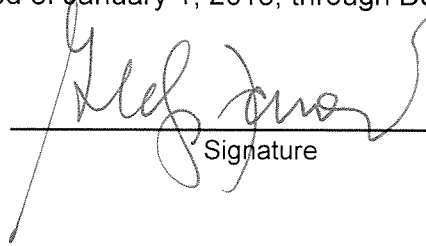
of Barstow District
Name of District

of Golden State Water Company
Name of Utility

at 1521 East Main, Barstow, CA 92311
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

INDEX

	<u>PAGE</u>
Acres Irrigated	15
Advances for construction	16
Construction work in progress	16
Contributions in aid of construction	16
Depreciation and amortization reserves	5
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	8-10
Operating revenues	7
Population served	15
Rate Base	4
Service connections, active	14
Signature	17
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2-3