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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: Calipatria-Niland Location: Calipatria, Imperial  
(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	714	-	-	-	714
2	302	Franchises and Consents (Schedule A-1b)	440	-	-	-	440
3	303	Other Intangible Plant	390,036	-	-	-	390,036
4		<b>Total intangible plant</b>	<b>391,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,190</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and Land Rights	64,028	-	-	-	64,028
		<b>Total Landed Capital</b>	<b>64,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,028</b>
<b>III. SOURCE OF SUPPLY PLANT</b>							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	96,175	-	-	-	96,175
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	21,154	-	-	-	21,154
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>117,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,329</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and Improvements	501,928	5,678	-	-	507,606
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	7,107,880	44,231	(3,500)	-	7,148,611
18	325	Other Pumping Plant	145,533	-	-	-	145,533
19		<b>Total pumping plant</b>	<b>7,755,341</b>	<b>49,909</b>	<b>(3,500)</b>	<b>-</b>	<b>7,801,750</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and Improvements	1,548,586	-	-	-	1,548,586
21	332	Water Treatment Equipment	5,617,591	278,505	(9,000)	-	5,887,096
22		<b>Total water treatment plant</b>	<b>7,166,177</b>	<b>278,505</b>	<b>(9,000)</b>	<b>-</b>	<b>7,435,682</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	-	-	-	-	-
24	342	Reservoirs and tanks	3,262,166	-	-	-	3,262,166
25	343	Transmission and distribution mains	6,067,113	44,561	(202)	-	6,111,472
26	344	Fire mains	3,951	-	-	-	3,951
27	345	Services	530,895	15,182	(1,936)	-	544,141
28	346	Meters	226,721	19,946	(8,070)	-	238,597
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	530,080	49,950	(15,726)	-	564,304
31	349	Other transmission and distribution plant	-	-	-	-	-
32		<b>Total transmission and distribution plant</b>	<b>10,620,926</b>	<b>129,639</b>	<b>(25,934)</b>	-	<b>10,724,631</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	117,257	4,213	(2,000)	-	119,470
34	372	Office furniture and equipment	56,955	-	(621)	-	56,334
35	373	Transportation equipment	168,283	-	-	-	168,283
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	9,107	-	-	-	9,107
39	377	Power operated equipment	71,617	-	-	-	71,617
40	378	Tools, shop and garage equipment	37,081	2,368	(782)	-	38,667
41	379	Other general plant	-	-	-	-	-
42		<b>Total general plant</b>	<b>460,300</b>	<b>6,581</b>	<b>(3,403)</b>	-	<b>463,478</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	808	-	-	-	808
44	391	Utility plant purchased	2,130	-	-	-	2,130
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>2,938</b>	-	-	-	<b>2,938</b>
47		<b>Total utility plant in service</b>	<b>26,578,229</b>	<b>464,634</b>	<b>(41,837)</b>	-	<b>27,001,026</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	27,001,025	26,578,229
3		Construction Work in Progress	658,239	451,181
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>27,659,264</b>	<b>27,029,410</b>
6		Less Accumulated Depreciation		
7		Plant in Service	9,268,551	8,431,616
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>9,268,551</b>	<b>8,431,616</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,829,370	1,826,170
12		Deferred Investment Tax Credit	2,133	2,577
13		Other Reserves	3,408	(372,964)
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>1,834,911</b>	<b>1,455,783</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,305,708	1,339,396
17		Advances for Construction	426,116	442,319
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>1,731,823</b>	<b>1,781,715</b>
20		<b>Add Materials and Supplies</b>	63,435	50,477
21		<b>Add Working Cash (=Line 34)</b>	75,421	75,421
		<b>Add General Office, Rgions, District office, CSA allocation</b>	138,340	125,810
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>15,101,176</b>	<b>15,612,004</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"
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

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	65.5	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	1.5	(4,868.5)
16	79600	BUSINESS MEALS	6.6	28.4	187.6
17	79700	REGULATORY COMMISSION	0.0	0.0	0.0
18	79800	OUTSIDE SERVICES	252.0	52.7	13,276.2
19	79900	MISCELLANEOUS	14.1	13.7	192.5
20	79910	ALLOCATED GENERAL OFFICE	7,784.1	3.0	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	40.9	110,807.9
26	50720	PAYROLL TAXES	565.1	4.0	2,260.5
27	50730	LOCAL TAXES	1,198.3	18.5	218,683.7
28		STATE INCOME TAX	2,435.6	96.9	233,819.6
29		FEDERAL INCOME TAX	8,756.7	96.9	928,210.7
30		TOTAL OPERATING EXPENSES	89,652.8		4,506,080.6
31		PROPERTY % OF REVENUE	1,873.2	0.4	109,404.2
32		TOTAL	91,526.7		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	
40	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	8,264,647	166,974	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	810,065	27,279	-	-
4	(b) Charged to Account 265	59,461	-	-	-
5	(c) Charged to Clearing Accounts	-	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits <sup>1/</sup>	-	-	-	-
8	<b>Total credits</b>	869,526	27,279	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	41,837	-	-	-
11	(b) Cost of removal	18,033	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	59,870	-	-	-
14	Balance in reserve at end of year	9,074,303	194,253	-	-
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	(78,412)	(962)	-	-	(79,374)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	(4,686)	(410)	-	-	(5,096)
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(83,098)</b>	<b>(1,372)</b>	<b>-</b>	<b>-</b>	<b>(84,470)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	(162,273)	(12,699)	-	200	(174,772)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,259,227)	(289,291)	3,500	400	(2,544,618)
13	325	Other pumping plant	(5,520)	(6,302)	-	-	(11,822)
14		<b>Total pumping plant</b>	<b>(2,427,020)</b>	<b>(308,292)</b>	<b>3,500</b>	<b>600</b>	<b>(2,731,212)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	(324,258)	(37,631)	-	-	(361,889)
16	332	Water treatment equipment	(2,817,627)	(269,644)	9,000	100	(3,078,171)
17		<b>Total water treatment plant</b>	<b>(3,141,885)</b>	<b>(307,275)</b>	<b>9,000</b>	<b>100</b>	<b>(3,440,060)</b>
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(302,566)	(80,902)	-	-	(383,468)
20	343	Transmission and distribution mains	(1,475,801)	(115,275)	202	2,500	(1,588,374)
21	344	Fire mains	(268)	(134)	-	-	(402)
22	345	Services	(221,447)	(17,413)	1,936	2,530	(234,394)
23	346	Meters	(129,813)	(18,841)	8,070	2,514	(138,070)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(111,727)	(10,549)	15,726	9,074	(97,476)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		<b>Total trans. and distribution plant</b>	<b>(2,241,622)</b>	<b>(243,114)</b>	<b>25,934</b>	<b>16,618</b>	<b>(2,442,184)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(68,908)	(2,732)	2,000	715	(68,925)
29	372	Office furniture and equipment	(27,135)	(3,451)	621	-	(29,965)
30	373	Transportation equipment	(168,285)	-	-	-	(168,285)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(2,141)	(568)	-	-	(2,709)
34	377	Power operated equipment	(71,618)	-	-	-	(71,618)
35	378	Tools, shop and garage equipment	(30,208)	(2,659)	782	-	(32,085)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(676)	(11)	-	-	(687)
38	391	Water plant purchased	(2,051)	(52)	-	-	(2,103)
39		<b>Total general plant</b>	<b>(371,022)</b>	<b>(9,473)</b>	<b>3,403</b>	<b>715</b>	<b>(376,377)</b>
40		<b>TOTAL</b>	<b>(8,264,647)</b>	<b>(869,526)</b>	<b>41,837</b>	<b>18,033</b>	<b>(9,074,303)</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	1,095,538	1,236,253	(140,714)
4		601.2 Industrial sales	49,164	52,267	(3,103)
5		601.3 Sales to public authorities	139,567	146,343	(6,776)
6		Sub-total	<b>1,284,269</b>	<b>1,434,863</b>	<b>(150,594)</b>
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	3,657	3,354	302
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>3,657</b>	<b>3,354</b>	<b>302</b>
16	604	Private fire protection service	3,312	3,166	146
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	714,192	728,809	(14,617)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(3,321)	(1,064)	(2,257)
22		Sub-total	<b>714,183</b>	<b>730,910</b>	<b>(16,728)</b>
23		Total water service revenues	<b>2,002,108</b>	<b>2,169,127</b>	<b>(167,019)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,043	2,593	(550)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(157)	(7,551)	7,394
29		Total other water revenues	<b>1,886</b>	<b>(4,959)</b>	<b>6,844</b>
30	501	Total operating revenues *	<b>2,003,994</b>	<b>2,164,169</b>	<b>(160,175)</b>

\* Region III WRAM, in its 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			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		27,506	26,013	1,493
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		49,424	51,624	(2,200)
4	703	Miscellaneous expenses	A			-	20,337	(20,337)
5	704	Purchased water including supply balancing acco	A	B	C	29,944	62,181	(32,237)
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		26,202	25,864	338
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			20,660	38,488	(17,828)
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			-	-	-
14	712	Maintenance of supply mains	A			9,138	15,801	(6,663)
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>162,874</b>	<b>240,309</b>	<b>(77,435)</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		1,097	736	361
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		55	225	(170)
22	725	Miscellaneous expenses	A			74	-	74
23	726	Fuel or power purchased for pumping	A	B	C	152,528	156,171	(3,643)
<b>Maintenance</b>								
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		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		13,039	18,156	(5,117)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>166,793</b>	<b>175,288</b>	<b>(8,495)</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	174	3,380	(3,207)	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		191,679	208,675	(16,997)	
34	743	Miscellaneous expenses	A	B	11,343	14,845	(3,502)	
35	744	Chemicals and filtering materials	A	B	397,908	432,743	(34,835)	
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B	199	-	199	
37	746	Maintenance of structures and equipment						
38	747	Maintenance of structures and improvements	A	B	16,157	22,718	(6,561)	
39	748	Maintenance of water treatment equipment	A	B	126,686	46,421	80,264	
40		<b>Total water treatment expenses</b>			<b>744,145</b>	<b>728,783</b>	<b>15,361</b>	
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	2,072	1,879	193	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		42	55	(13)	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		730	3,484	(2,754)	
46	754	Meter expenses	A		13,389	13,193	196	
47	755	Customer installations expenses	A		1,252	1,470	(218)	
48	756	Miscellaneous expenses	A		34,695	43,285	(8,590)	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	1,038	2,064	(1,026)	
50	758	Maintenance of structures and plant						
51	759	Maintenance of structures and improvements	A	B	-	-	-	
52	760	Maintenance of reservoirs and tanks	A	B	-	10,670	(10,670)	
53	761	Maintenance of trans. and distribution mains	A		58,613	16,295	42,318	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		6,305	7,476	(1,171)	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		2,934	4,295	(1,361)	
59	765	Maintenance of hydrants	A		537	10,050	(9,513)	
60	766	Maintenance of miscellaneous plant	A			-	-	
61		<b>Total transmission and distribution expenses</b>			<b>121,607</b>	<b>114,216</b>	<b>7,391</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				17,902	16,677	1,225
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		6,044	6,202	(158)
65	773	Customer records and collection expenses	A			23,983	18,958	5,025
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			11,343	14,669	(3,326)
68	775	Uncollectible accounts	A	B	C	2,412	5,748	(3,335)
69		<b>Total customer account expenses</b>				<b>61,684</b>	<b>62,253</b>	<b>(570)</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			618	-	618
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>618</b>	<b>-</b>	<b>618</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				274,007	281,199	(7,192)
77	791	Administrative and general salaries	A	B	C	38,270	40,964	(2,694)
78	792	Office supplies and other expenses	A	B	C	48,096	67,769	(19,673)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			7,668	9,479	(1,811)
82	795	Employees' pensions and benefits	A	B	C	206,823	199,768	7,055
83	796	Franchise requirements	A	B	C	416	582	(166)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			3,565	1,179	2,386
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			633	863	(230)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	9,072	9,519	(447)
90		<b>Total administrative and general expenses</b>				<b>588,550</b>	<b>611,323</b>	<b>(22,773)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	-	-	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>-</b>	<b>-</b>	<b>-</b>
95		<b>Total operating expenses *</b>				<b>1,846,271</b>	<b>1,932,172</b>	<b>(85,901)</b>

\* 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	135,019	135,019			
2	State income taxes	(130,209)	(87,981)		(42,228)	
3	Payroll taxes	27,237	27,237			
4	Other state and local taxes	30,272	30,272			
5	Other federal taxes	-	-			
6	Federal income tax	(412,384)	(255,807)		(156,577)	
7	Groundwater assessments	-	-			
8						
	Total	(350,065)	(151,260)		(198,805)	

**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								"None"	
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	Purchased Water for Resale								
27									
28									
29	Purchased from Imperial Irrigation District								
30	Annual quantities purchased		583,421	(Unit chosen) <sup>2</sup>				CCF	
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: III  
District: Mountain-Desert  
CSA: Calipatria  
System: 352 - Calipatria

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)
Blair Rd	Booster A	2005	-168	1339					V.T.	Elec.	20	900	50		Calipatria Zone to Niland Zone
	Booster B	2005	-168						V.T.	Elec.	60	1150	135		
	Booster C	2005	-168						V.T.	Elec.	60	1150	135		
	Booster D	2005	-168						V.T.	Elec.	60	1150	135		
Holabird	Raw Water Resv - East	2005	-179												Gravity flow from IID Canal to Raw Water Resvs Pump from Raw Water Resv to Microfloc Treatment Units VFDs on all Pump from clearwell, through GAC filters, to Finished Water Resvs VFDs on all
	Raw Water Resv - West	2005	-179												
	Raw Water Booster A	2005	-179						V.T.	Elec.	25	1850	37		
	Raw Water Booster B	2005	-179						V.T.	Elec.	25	1850	37		
	Raw Water Booster C	2005	-179						V.T.	Elec.	25	1850	37		
	Raw Water Booster D	2005	-179						V.T.	Elec.	25	1850	37		
	Treated Water-Booster A	2005	-179						V.T.	Elec.	25	1850	34		
	Treated Water-Booster B	2005	-179						V.T.	Elec.	25	1850	34		
	Treated Water-Booster C	2005	-179						V.T.	Elec.	25	1850	34		
	Treated Water-Booster D	2005	-179						V.T.	Elec.	25	1850	34		
	Finished Water Resv - East	2005	-179						V.T.	Elec.	25	1850	34		
	Finished Water Resv - West	2005	-179						V.T.	Elec.	25	1850	34		
	Finished Water Booster A	2005	-179						V.T.	Elec.	60	1100	170		
	Finished Water Booster B	2005	-179						V.T.	Elec.	60	1100	170		
	Finished Water Booster C	2005	-179						V.T.	Elec.	60	1100	170		
	Finished Water Booster D	2005	-179						V.T.	Elec.	60	1100	170		
	Finished Water Booster E	2005	-179						V.T.	Elec.	60	1100	170		
	Backwash Booster A	2005	-179						V.T.	Elec.	150	6500	62		
	Backwash Booster B	2005	-179						V.T.	Elec.	150	6500	62		
	Niland	Settling Basin 3	2005	-179											
Settling Basin 4		2005	-179												
Lift Station Booster A		2005	-179						Sump	Elec.	5	175	32		
Lift Station Booster B		2005	-179						Sump	Elec.	5	175	32		
Niland	Sludge Basin 1	2005	-179												Pump from Finished Water Resvs to Microfloc Units, VFDs Used for backwash detention Pump from Settling Basins 3 and 4 to Sludge Basins Used for sludge drying
	Sludge Basin 2	2005	-179												
	East Resv	2004	-58												
Niland	West Resv	2004	-58												Float on Niland System To Navy Seal Base
	Booster A	2004	-58						V.T.	Elec.	15	100			

**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	-	318	-	66	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	2,975	1,163	29,896	-	40,693	6,310	-
17	Ductile Iron	-	-	-	-	-	-	138	99
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	549	-	4,033	28,041	941
20									
21									
22	Total	-	3,293	1,163	30,511	-	44,726	34,489	1,040

**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	-	-	-	-	-	-	-	-	384
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	3,767	-	-	-	-	-	-	-	84,804
29	Ductile Iron	94	-	-	-	-	-	-	-	331
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	35,511	-	28,688	-	-	-	-	-	97,763
32										
33										
34	Total	39,372	-	28,688	-	-	-	-	-	183,282



<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	1,050	1,044	-	-
Commercial (including domestic)	95	92	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	1	1	-	-
Other	-	-	-	-
Contract	2	2		
Subtotal	<b>1,170</b>	<b>1,161</b>	-	-
Private fire connections	-	-	8	9
Public fire hydrants	-		-	
<b>Total</b>	<b>1,170</b>	<b>1,161</b>	<b>8</b>	<b>9</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	1,283	-
3/4 - in	-	767
1 - in	39	356
1 1/2 - in	6	4
2 - in	44	31
3 - in	3	-
4 - in	2	3
6 - in	3	6
8 - in	1	2
Other	-	1
<b>Total</b>	<b>1,381</b>	<b>1,170</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	38
3. Used, after repair	1
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	640
2. More than 10, but less than 15 years	548
3. More than 15 years	193

**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	16,909	15,986	15,157	20,776	17,801	18,733	20,773
Industrial	1,404	1,132	1,037	1,193	1,086	1,126	1,121	8,099
Public authorities	1,378	1,384	1,897	2,583	3,161	2,895	3,492	16,790
Irrigation	-	16	29	48	39	12	9	153
Other	-	-	-	-	-	-	-	-
Contract	21,378	19,011	18,926	32,379	10,071	22,786	28,101	152,652
<b>Total</b>	<b>41,069</b>	<b>37,529</b>	<b>37,046</b>	<b>56,979</b>	<b>32,158</b>	<b>45,552</b>	<b>53,496</b>	<b>303,829</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	18,607	21,398	19,933	18,582	16,471	94,991	221,126
Industrial	1,004	1,044	1,002	1,173	1,300	5,523	13,622	14,845
Public authorities	3,271	3,531	2,141	1,972	2,248	13,163	29,953	32,355
Irrigation	14	72	84	65	71	306	459	368
Other	-	-	-	-	-	-	-	-
Contract	26,822	26,918	22,425	21,513	19,147	116,825	269,477	289,933
<b>Total</b>	<b>49,718</b>	<b>52,963</b>	<b>45,585</b>	<b>43,305</b>	<b>39,237</b>	<b>230,808</b>	<b>534,637</b>	<b>601,544</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 \_\_\_\_\_ 4,890 \*

\* 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>63,435</u>
100.3	Construction Work in Progress	\$	<u>658,239</u>
241	Advances for Construction	\$	<u>426,116</u>
265	Contributions in Aid of Construction	\$	<u>1,305,708</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)

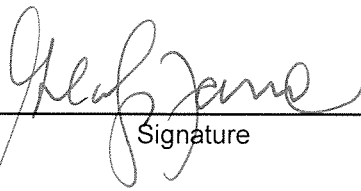
of Calipatria-Niland District  
Name of District

of Golden State Water Company  
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233  
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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