

Received \_\_\_\_\_  
Examined \_\_\_\_\_

U# \_\_\_\_\_

2015  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Clearlake Location: Clearlake, Lake  
(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)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	81,678	-	-	-	81,678
4		<b>Total intangible plant</b>	<b>81,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,678</b>
<b>II. LANDED CAPITAL</b>							
5	306	Land and Land Rights	175,312	-	-	-	175,312
		<b>Total Landed Capital</b>	<b>175,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,312</b>
<b>III. SOURCE OF SUPPLY PLANT</b>							
6	311	Structures and Improvements	15,424	-	-	-	15,424
7	312	Collecting and Impounding Reservoirs	25,022	-	-	-	25,022
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	50,718	-	-	-	50,718
12	317	Other Source of Supply Plant	62	-	-	-	62
13		<b>Total source of supply plant</b>	<b>91,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,226</b>
<b>IV. PUMPING PLANT</b>							
14	321	Structures and Improvements	128,625	-	-	-	128,625
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	1,179,962	-	-	-	1,179,962
18	325	Other Pumping Plant	300,712	-	-	-	300,712
19		<b>Total pumping plant</b>	<b>1,609,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,609,299</b>
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and Improvements	376,688	-	-	-	376,688
21	332	Water Treatment Equipment	1,344,001	30,990	-	-	1,374,991
22		<b>Total water treatment plant</b>	<b>1,720,689</b>	<b>30,990</b>	<b>-</b>	<b>-</b>	<b>1,751,679</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	666,031	-	-	-	666,031
25	343	Transmission and distribution mains	3,944,849	766,444	(7,624)	-	4,703,669
26	344	Fire mains	10,145	-	-	-	10,145
27	345	Services	1,762,948	230,023	(15,616)	-	1,977,355
28	346	Meters	254,551	5,134	(2,680)	-	257,005
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	322,257	82,433	(2,299)	-	402,391
31	349	Other transmission and distribution plant	934	-	-	-	934
32		<b>Total transmission and distribution plant</b>	<b>6,961,715</b>	<b>1,084,034</b>	<b>(28,219)</b>	<b>-</b>	<b>8,017,530</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	26,227	-	-	-	26,227
34	372	Office furniture and equipment	55,409	-	(2,463)	-	52,946
35	373	Transportation equipment	167,751	-	-	38,914	206,665
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	16,549	-	-	-	16,549
38	376	Communication equipment	8,019	-	-	-	8,019
39	377	Power operated equipment	13,965	1,232	-	-	15,197
40	378	Tools, shop and garage equipment	68,307	-	-	-	68,307
41	379	Other general plant	4,638	-	-	-	4,638
42		<b>Total general plant</b>	<b>360,865</b>	<b>1,232</b>	<b>(2,463)</b>	<b>38,914</b>	<b>398,548</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	6,678	-	-	-	6,678
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>6,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,678</b>
47		<b>Total utility plant in service</b>	<b>11,007,462</b>	<b>1,116,256</b>	<b>(30,682)</b>	<b>38,914</b>	<b>12,131,950</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	Total				

<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	12,131,948	11,007,462
3		Construction Work in Progress	70,582	72,178
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>12,202,530</b>	<b>11,079,639</b>
6		Less Accumulated Depreciation		
7		Plant in Service	4,630,755	4,340,006
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>4,630,755</b>	<b>4,340,006</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,489,912	1,172,245
12		Deferred Investment Tax Credit	29,939	31,919
13		Other Reserves	302	302
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>1,520,153</b>	<b>1,204,466</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	113,358	116,369
17		Advances for Construction	37,075	39,445
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>150,433</b>	<b>155,815</b>
20		<b>Add Materials and Supplies</b>	<b>25,202</b>	<b>28,963</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>30,500</b>	<b>30,500</b>
22		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>141,957</b>	<b>101,365</b>
23		<b>TOTAL DISTRICT RATE BASE (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>6,098,849</b>	<b>5,540,180</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).				

EO  
00-Jan-00

**GOLDEN STATE WATER COMPANY**  
Clearlake 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	
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	23.3	35.2	821.6
2	72600	POWER FOR PUMPING	72.7	44.5	3,232.2
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	39.0	30.4	1,185.5
5	77300	COMMON CUSTOMER ACCOUNT	25.6	25.0	639.3
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	15.4	0.0	0.0
8	78000	OPERATION LABOR	297.9	12.5	3,724.2
9	78100	ALL OTHER OPERATION EXPENSES	95.9	72.8	6,977.8
10	78700	MAINTENANCE LABOR	56.7	12.5	708.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	63.7	44.1	2,808.8
12	79200	OFFICE SUPPLIES AND EXPENSE	53.0	49.7	2,635.4
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	23.9	(165.1)	(3,948.7)
15	79500	PENSIONS AND BENEFITS	131.3	(1.8)	(236.3)
16	79600	BUSINESS MEALS	1.2	28.4	34.0
17	79700	REGULATORY COMMISSION	0.0	7.5	0.0
18	79800	OUTSIDE SERVICES	7.1	40.5	287.5
19	79900	MISCELLANEOUS	0.6	28.0	16.8
20	79910	ALLOCATED GENERAL OFFICE	100.1	8.0	798.5
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	1.2	9.9	11.7
22	81100	RENT	14.1	(16.1)	(227.1)
23	81500	A&G LABOR	20.4	12.5	255.6
24	50300	DEPRECIATION AND AMORTIZATION	226.3	0.0	0.0
25	50710	PROPERTY TAXES	38.0	40.0	1,520.8
26	50720	PAYROLL TAXES	30.8	4.0	123.1
27	50730	LOCAL TAXES	0.1	182.5	20.5
28		STATE INCOME TAX	43.2	96.0	4,144.2
29		FEDERAL INCOME TAX	165.6	106.0	17,552.8
30		TOTAL OPERATING EXPENSES	1,547.2		43,086.9
31		CPUC FEE ( 1.5% OF REVENUE)	31.5	58.4	1,838.0
32		TOTAL	1,578.7		44,925.0
33		AVERAGE LAG ----->			27.85

**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	34.90 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	27.85 days
36	(3) Excess of Collection Lag over Payment Lag	7.05 days
37	(4) Total of Expenses, Taxes and Depreciation	\$1,578.7
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$4.3
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>\$30.5</u>

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

**SCHEDULE A-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	4,296,831	43,168	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	278,967	8,576	-	-
4	(b) Charged to Account 265	3,012	-	-	-
5	(c) Charged to Clearing Accounts	-	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits <sup>1/</sup>	38,914	-	-	-
8	<b>Total credits</b>	320,893	8,576	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	30,682	-	-	-
11	(b) Cost of removal	8,039	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	38,721	-	-	-
14	Balance in reserve at end of year	4,579,003	51,744	-	-
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	(15,267)	(14)	-	-	(15,281)
2	312	Collecting and impounding reservoirs	(22,760)	(133)	-	-	(22,893)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	(62)	-	-	-	(62)
8		<b>Total source of supply plant</b>	<b>(38,089)</b>	<b>(147)</b>	<b>-</b>	<b>-</b>	<b>(38,236)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	(47,451)	(3,151)	-	-	(50,602)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(817,617)	(28,201)	-	-	(845,818)
13	325	Other pumping plant	(95,530)	(12,239)	-	-	(107,769)
14		<b>Total pumping plant</b>	<b>(960,598)</b>	<b>(43,591)</b>	<b>-</b>	<b>-</b>	<b>(1,004,189)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	(145,213)	(8,589)	-	-	(153,802)
16	332	Water treatment equipment	(710,882)	(53,088)	-	-	(763,970)
17		<b>Total water treatment plant</b>	<b>(856,095)</b>	<b>(61,677)</b>	<b>-</b>	<b>-</b>	<b>(917,772)</b>
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(213,470)	(16,851)	-	-	(230,321)
20	343	Transmission and distribution mains	(1,180,473)	(71,007)	7,624	7,215	(1,236,641)
21	344	Fire mains	(332)	(332)	-	-	(664)
22	345	Services	(581,711)	(57,648)	15,616	824	(622,919)
23	346	Meters	(224,174)	(7,993)	2,680	-	(229,487)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(10,632)	(9,345)	2,299	-	(17,678)
26	349	Other transmission and distribution plant	(514)	(17)	-	-	(531)
27		<b>Total trans. and distribution plant</b>	<b>(2,211,306)</b>	<b>(163,193)</b>	<b>28,219</b>	<b>8,039</b>	<b>(2,338,241)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(9,629)	(645)	-	-	(10,274)
29	372	Office furniture and equipment	(36,861)	(5,591)	2,463	-	(39,989)
30	373	Transportation equipment	(107,703)	-	(38,914)	-	(146,617)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(16,548)	-	-	-	(16,548)
33	376	Communication equipment	(6,647)	-	-	-	(6,647)
34	377	Power operated equipment	(4,973)	(824)	-	-	(5,797)
35	378	Tools, shop and garage equipment	(39,542)	(5,908)	-	-	(45,450)
36	379	Other general plant	(2,162)	(403)	-	-	(2,565)
37	390	Other tangible property	(6,678)	-	-	-	(6,678)
38	391	Water plant purchased	-	-	-	-	-
39		<b>Total general plant</b>	<b>(230,743)</b>	<b>(13,371)</b>	<b>(36,451)</b>	<b>-</b>	<b>(280,565)</b>
40		<b>TOTAL</b>	<b>(4,296,831)</b>	<b>(281,979)</b>	<b>(8,232)</b>	<b>8,039</b>	<b>(4,579,003)</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	2,092,317	2,107,034	(14,717)
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	486	480	6
6		Sub-total	<b>2,092,802</b>	<b>2,107,514</b>	<b>(14,712)</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	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	1,559	1,437	122
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	(4,625)	(1,535)	(3,090)
22		Sub-total	<b>(3,066)</b>	<b>(98)</b>	<b>(2,968)</b>
23		Total water service revenues	<b>2,089,736</b>	<b>2,107,416</b>	<b>(17,680)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	10,510	11,570	(1,060)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	4,017	7,508	(3,491)
29		Total other water revenues	<b>14,527</b>	<b>19,078</b>	<b>(4,551)</b>
30	501	Total operating revenues	<b>2,104,263</b>	<b>2,126,494</b>	<b>(22,230)</b>

**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		-	-	-
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		72	-	72
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing acco	A	B	C	8,893	17,162	(8,269)
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		-	-	-
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	1,112	(1,112)
9	708	Maintenance of collect and impound reservoirs	A			327	-	327
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	421	(421)
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	-	-
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		43	-	43
16		<b>Total source of supply expense</b>				<b>9,334</b>	<b>18,696</b>	<b>(9,362)</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		9,837	9,206	631
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		15,076	13,574	1,502
22	725	Miscellaneous expenses	A			2,338	2,296	41
23	726	Fuel or power purchased for pumping	A	B	C	86,143	80,154	5,989
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		9,745	9,199	546
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		391	157	234
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		25,029	20,282	4,747
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>148,558</b>	<b>134,868</b>	<b>13,691</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		25,945	25,363	582
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			91,440	104,497	(13,057)
34	743	Miscellaneous expenses	A	B		16,020	19,344	(3,324)
35	744	Chemicals and filtering materials	A	B		23,239	72,443	(49,204)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		10,866	10,246	620
39	748	Maintenance of water treatment equipment	A	B		20,390	23,981	(3,591)
40		<b>Total water treatment expenses</b>				<b>187,899</b>	<b>255,875</b>	<b>(67,976)</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		10,297	11,293	(996)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			6,955	1,679	5,276
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			4,127	4,426	(298)
46	754	Meter expenses	A			25,573	25,622	(49)
47	755	Customer installations expenses	A			6,242	7,720	(1,478)
48	756	Miscellaneous expenses	A			47,316	49,186	(1,870)
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		9,746	9,219	528
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		3,564	232	3,333
53	761	Maintenance of trans. and distribution mains	A			33,058	49,864	(16,806)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			16,464	22,569	(6,105)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			2,035	2,535	(500)
59	765	Maintenance of hydrants	A			3,041	5,946	(2,905)
60	766	Maintenance of miscellaneous plant	A				-	-
61		<b>Total transmission and distribution expenses</b>				<b>168,420</b>	<b>190,291</b>	<b>(21,871)</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				17,284	16,097	1,187
62	771	Supervision	A	B		26,118	25,312	806
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		17,606	14,270	3,336
65	773	Customer records and collection expenses	A			42,101	45,572	(3,471)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			1,278	71	1,208
68	775	Uncollectible accounts	A	B	C	14,359	13,894	464
69		<b>Total customer account expenses</b>				<b>118,747</b>	<b>115,217</b>	<b>3,530</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			1,265	930	335
73	783	Advertising expenses	A			662	443	219
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>1,927</b>	<b>1,373</b>	<b>554</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				241,190	243,127	(1,937)
77	791	Administrative and general salaries	A	B	C	3,837	1,833	2,003
78	792	Office supplies and other expenses	A	B	C	62,478	58,200	4,278
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			7,720	8,080	(360)
82	795	Employees' pensions and benefits	A	B	C	195,224	203,096	(7,872)
83	796	Franchise requirements	A	B	C	1,197	700	497
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			10,776	11,466	(690)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			587	175	412
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	648	179	469
90		<b>Total administrative and general expenses</b>				<b>523,655</b>	<b>526,855</b>	<b>(3,200)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	14,238	13,813	425
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>14,238</b>	<b>13,813</b>	<b>425</b>
95		<b>Total operating expenses</b>				<b>1,172,778</b>	<b>1,256,986</b>	<b>(84,208)</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	43,898	43,898			
2	State income taxes	38,208	25,817		12,391	
3	Payroll taxes	28,078	28,078			
4	Other state and local taxes	-	-			
5	Other federal taxes	-	-			
6	Federal income tax	121,008	75,063		45,945	
7	Groundwater assessments	-	-			
8						
	Total	231,192	172,856		58,336	

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	Lakeshore						229,012	
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								
30	Annual quantities purchased			(Unit chosen) <sup>2</sup>	"REFER TO ATTACHED SCHEDULE"				
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: Clearlake

System: 131 - Clearlake

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	
Davis Ave Site																No Facilities
Laguna Vista Site																No Facilities
Lakeshore	Booster A		1330						Subm	Elec	30	500	172			Pumps water from lake to Sonoma Treatment Plant.
	Booster B		1330						Subm	Elec	30	500	172			
	Booster C		1330						Subm	Elec	30	500	172			
Manchester	Booster A		1346	13					H.S.C	Elec	50	500	260			Pump from Highland Water Co. inter-connection to system. From Highlands Mutual Water Co.
	Connection															
Oakcrest	Booster A		1580						H.S.C	Elec	3	35	100			Pumps from Resv to Oakcrest Booster Zone
	Booster B	2013														
	Hydropneumatic Tank Reservoir		1577										0.256	Pressure Elev Resv	W. Steel	Floats on system. Emergency Generator
Pine Dell Resv Site																No Facilities
Sampson	Reservoir	2002	1578										0.750	Elev Resv	W. Steel	Floats on system.
San Joaquin	Booster A		1330						H.S.C	Elec	3	100				In-line pumps from Sampson Resv Zone to Oakcrest Resv Zone
	Booster B		1330						H.S.C	Elec	3	100				
Sherwood Dr Site																No Facilities
Site above San Joaquin																No Facilities
Sonoma WTP	Treatment Plant			513												
	Settled Booster A		1417						VT	Elec	10	500	47			Settled water thru pressure filters and carbon contactors to clearwell.
	Settled Booster B		1417						VT	Elec	10	500	47			
	Settled Booster C		1417						VT	Elec	10	500	47			
	Finished Booster A		1417						VT	Elec	40	500	217			Finished water from clearwell to system.
	Finished Booster B		1417						VT	Elec	40	500	217			
	Finished Booster C		1417						VT	Elec	40	500	217			
	Clearwell		1417										0.212	Clearwell	B. Steel	Baffles installed in clearwell

GOLDEN STATE WATER COMPANY  
SCHEDULE D-1  
SOURCE OF SUPPLY PURCHASED WATER  
2015

<b>DISTRICT</b>	<b>Purchased from</b>	<b>Quantity in CCF</b>
Clearlake	Yolo County (Surface)	223,299
	Highlands Water Company	5,713
		229,012



**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	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	711	42,839	682	11,364	-	-	-	-
16	Asbestos Cement	-	-	-	20,845	-	40,958	45,074	-
17	Ductile Iron	-	-	-	-	-	-	391	-
18	HDPE	680	-	-	-	-	-	-	-
19	PVC	201	5,516	-	17,356	-	11,437	24,359	-
20									
21									
22	Total	1,592	48,355	682	49,565	-	52,395	69,824	-

**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	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	55,596
28	Asbestos Cement	71	-	-	-	-	-	-	-	106,948
29	Ductile Iron	-	-	-	-	-	-	-	-	391
30	HDPE	-	-	-	-	-	-	-	-	680
31	PVC	3,178	-	-	-	-	-	-	-	62,047
32										-
33										-
34	Total	3,249	-	-	-	-	-	-	-	225,662

<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	2,090	2,086	-	-
Commercial (including domestic)	78	84	-	-
Industrial	-	-	-	-
Public authorities	1	1	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Subtotal	<b>2,169</b>	<b>2,171</b>	-	-
Private fire connections	-	-	5	5
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>2,169</b>	<b>2,171</b>	<b>5</b>	<b>5</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	2,431	
3/4 - in	4	1,895
1 - in	13	266
1 1/2 - in	1	2
2 - in	4	5
3 - in	-	1
4 - in	2	4
6 - in	-	3
8 - in	-	-
Other	-	-
<b>Total</b>	<b>2,455</b>	<b>2,176</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	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,616
2. More than 10, but less than 15 years	502
3. More than 15 years	337

**SCHEDULE D-7**

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

Classification of Service								Subtotal
	January	February	March	April	May	June	July	
Residential and Commercial	9,726	9,063	9,154	10,379	10,826	11,659	14,795	75,602
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,726</b>	<b>9,063</b>	<b>9,154</b>	<b>10,379</b>	<b>10,826</b>	<b>11,659</b>	<b>14,795</b>	<b>75,602</b>

Classification of Service							Subtotal	Total Current Year	Total Prior Year
	August	September	October	November	December				
Residential and Commercial	14,385	13,246	11,929	10,246	9,822	59,628	135,230	147,777	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	1	
Irrigation	-	-	-	-	-	-	-	-	
Other	99	139	-	255	-	493	493	-	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>14,484</b>	<b>13,385</b>	<b>11,929</b>	<b>10,501</b>	<b>9,822</b>	<b>60,121</b>	<b>135,723</b>	<b>147,778</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 \_\_\_\_\_ 9,095 \*

\* 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>25,202</u>
100.3	Construction Work in Progress	\$	<u>70,582</u>
241	Advances for Construction	\$	<u>37,075</u>
265	Contributions in Aid of Construction	\$	<u>113,358</u>

**DECLARATION**

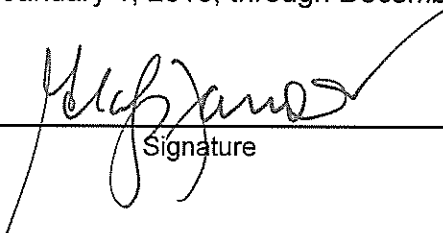
**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)  
of Clearlake District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 14595 Olympic Drive, Suite A, Clearlake, CA 95422  
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)

909 394-3600  
Telephone Number

  
Signature  
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