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2015
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Desert Location: Victorville, 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

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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)
I. INTANGIBLE PLANT							
1	301	Organization	711	-	-	-	711
2	302	Franchises and Consents (Schedule A-1b)	101	-	-	-	101
3	303	Other Intangible Plant	1,284,467	-	-	-	1,284,467
4		Total intangible plant	1,285,279	-	-	-	1,285,279
II. LANDED CAPITAL							
5	306	Land and Land Rights	646,904	-	-	-	646,904
		Total Landed Capital	646,904	-	-	-	646,904
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	5,243,721	-	-	-	5,243,721
11	316	Supply Mains	99,089	163,318	-	-	262,407
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	5,342,810	163,318	-	-	5,506,128
IV. PUMPING PLANT							
14	321	Structures and Improvements	414,065	-	-	-	414,065
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	3,553,313	53,479	(47,157)	-	3,559,635
18	325	Other Pumping Plant	740,619	-	-	-	740,619
19		Total pumping plant	4,707,997	53,479	(47,157)	-	4,714,319
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	95,264	-	-	-	95,264
21	332	Water Treatment Equipment	1,246,996	3,313	(1,553)	-	1,248,756
22		Total water treatment plant	1,342,260	3,313	(1,553)	-	1,344,020

**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	6,899	-	-	-	6,899
24	342	Reservoirs and tanks	2,994,976	-	-	-	2,994,976
25	343	Transmission and distribution mains	11,995,120	1,435,450	(5,024)	-	13,425,546
26	344	Fire mains	13,609	-	-	-	13,609
27	345	Services	2,906,466	205,440	(24,214)	-	3,087,692
28	346	Meters	543,613	23,927	(9,936)	-	557,604
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	1,635,752	40,983	(2,339)	-	1,674,396
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	20,096,435	1,705,800	(41,513)	-	21,760,722
VII. GENERAL PLANT							
33	371	Structures and improvements	380,347	(4,448)	-	-	375,899
34	372	Office furniture and equipment	122,786	3,967	(3,575)	-	123,178
35	373	Transportation equipment	411,730	88,683	(68,780)	-	431,633
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	394	-	-	-	394
38	376	Communication equipment	65,239	(35)	-	-	65,204
39	377	Power operated equipment	228,614	-	-	-	228,614
40	378	Tools, shop and garage equipment	70,898	2,597	-	-	73,495
41	379	Other general plant	-	-	-	-	-
42		Total general plant	1,280,008	90,764	(72,355)	-	1,298,417
VIII. UNDISTRIBUTED ITEMS							
43	390	Other tangible property	1,164	-	-	-	1,164
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,164	-	-	-	1,164
47		Total utility plant in service	34,702,857	2,016,674	(162,578)	-	36,556,953

**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	36,556,955	34,702,857
3		Construction Work in Progress	3,482,166	1,512,706
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	40,039,121	36,215,563
6		Less Accumulated Depreciation		
7		Plant in Service	9,800,815	8,968,683
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	9,800,815	8,968,683
10		Less Other Reserves		
11		Deferred Income Taxes	5,443,070	5,176,272
12		Deferred Investment Tax Credit	18,124	20,356
13		Other Reserves	817	832
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	5,462,010	5,197,460
15		Less Adjustments		
16		Contributions in Aid of Construction	1,268,441	1,296,388
17		Advances for Construction	248,453	257,568
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	1,516,894	1,553,956
20		Add Materials and Supplies	81,674	78,804
21		Add Working Cash (=Line 34)	146,165	146,165
		Add General Office, Rgions, District office, CSA allocation	302,126	243,934
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	23,789,367	20,964,368
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).				

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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	17,711.3	89.3	1,226,831.4
2	72600	3,035.3	45.7	138,602.2
3	73500	7,289.1	109.4	797,615.2
4	74400	2,009.9	56.8	114,257.7
5	77300	2,002.5	25.0	50,095.4
6	77325	0.0	0.0	0.0
7	77500	227.6	0.0	0.0
8	78000	4,018.2	12.5	50,227.0
9	78100	2,514.1	35.4	139,290.1
10	78700	1,822.2	12.5	22,777.7
11	78800	6,900.0	65.6	452,533.8
12	79200	650.2	38.2	24,821.9
13	79300	0.0	0.0	0.0
14	79400	544.1	(165.1)	(89,822.1)
15	79500	2,704.7	(1.8)	(4,868.5)
16	79600	6.6	28.4	187.6
17	79700	0.0	7.5	0.0
18	79800	252.0	52.7	13,276.2
19	79900	14.1	13.7	192.5
20	79910	7,784.1	3.0	62,066.3
21	80500	80.4	82.4	5,018.7
22	81100	216.8	(17.8)	(3,668.2)
23	81500	1,045.1	12.5	13,063.2
24	50300	13,098.6	0.0	0.0
25	50710	2,770.2	40.0	110,807.9
26	50720	565.1	4.0	2,260.5
27	50730	1,198.3	182.5	218,683.7
28		2,435.6	96.0	233,819.6
29		8,756.7	106.0	928,210.7
30	TOTAL OPERATING EXPENSES	89,652.8		4,506,080.6
31	CPUC FEE (1.5% OF REVENUE)	1,873.9	58.4	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	866	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	8,239,007	729,679	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	877,324	87,521	-	-
4	(b) Charged to Account 265	62,969	-	-	-
5	(c) Charged to Clearing Accounts	59,289	-	-	-
6	(d) Salvage recovered	3,546	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	1,003,128	87,521	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	162,578	-	-	-
11	(b) Cost of removal	95,940	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	258,518	-	-	-
14	Balance in reserve at end of year	8,983,617	817,200	-	-
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	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(1,285,977)	(187,725)	-	-	(1,473,702)
6	316	Supply mains	(14,827)	(1,922)	-	-	(16,749)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(1,300,804)	(189,647)	-	-	(1,490,451)
II. PUMPING PLANT							
9	321	Structures and improvements	(120,716)	(10,476)	-	-	(131,192)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,174,445)	(144,620)	47,157	34,580	(1,237,328)
13	325	Other pumping plant	(64,066)	(32,069)	-	-	(96,135)
14		Total pumping plant	(1,359,227)	(187,165)	47,157	34,580	(1,464,655)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(51,697)	(2,315)	-	-	(54,012)
16	332	Water treatment equipment	(192,712)	(59,856)	1,553	20	(250,995)
17		Total water treatment plant	(244,409)	(62,171)	1,553	20	(305,007)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	(4,164)	(137)	-	-	(4,301)
19	342	Reservoirs and tanks	(725,362)	(74,275)	-	-	(799,637)
20	343	Transmission and distribution mains	(2,670,822)	(227,907)	5,024	22,216	(2,871,489)
21	344	Fire mains	(660)	(460)	-	-	(1,120)
22	345	Services	(518,471)	(95,332)	24,214	36,529	(553,060)
23	346	Meters	(376,793)	(45,174)	9,936	1,750	(410,281)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(294,338)	(32,551)	2,339	576	(323,974)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(4,590,610)	(475,836)	41,513	61,071	(4,963,862)
V. GENERAL PLANT							
28	371	Structures and improvements	(26,907)	(8,862)	-	-	(35,769)
29	372	Office furniture and equipment	(70,263)	(7,441)	3,575	-	(74,129)
30	373	Transportation equipment	(341,682)	(59,290)	68,780	(3,277)	(335,469)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(394)	-	-	-	(394)
33	376	Communication equipment	(21,995)	(4,071)	-	-	(26,066)
34	377	Power operated equipment	(228,613)	-	-	-	(228,613)
35	378	Tools, shop and garage equipment	(53,601)	(5,083)	-	-	(58,684)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(502)	(16)	-	-	(518)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(743,957)	(84,763)	72,355	(3,277)	(759,642)
40		TOTAL	(8,239,007)	(999,582)	162,578	92,394	(8,983,617)

**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	2,398,171	2,609,908	(211,737)
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	25,136	29,319	(4,182)
6		Sub-total	2,423,307	2,639,226	(215,919)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	2,985	-	2,985
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	2,985	-	2,985
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	4,128	4,094	34
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	2,160	2,798	(638)
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(5,301)	923	(6,224)
22		Sub-total	987	7,815	(6,828)
23		Total water service revenues	2,427,279	2,647,042	(219,762)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	14,525	9,528	4,998
26	612	Rent from water property	12,696	13,754	(1,058)
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(709)	(16,882)	16,172
29		Total other water revenues	26,512	6,400	20,112
30	501	Total operating revenues *	2,453,791	2,653,441	(199,650)

* 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		981	1,641	(660)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			113	245	(131)
5	704	Purchased water including supply balancing acco	A	B	C	-	11,715	(11,715)
Maintenance								
6	706	Maintenance supervision and engineering	A	B		315	-	315
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		865	390	475
9	708	Maintenance of collect and impound reservoirs	A			2,435	3,786	(1,351)
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			6,621	25,892	(19,271)
14	712	Maintenance of supply mains	A			204	-	204
15	713	Maintenance of other source of supply plant	A	B		1,039	505	533
16		Total source of supply expense				12,572	44,173	(31,601)
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		195	196	(1)
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		115,789	105,557	10,232
22	725	Miscellaneous expenses	A			16,465	23,718	(7,253)
23	726	Fuel or power purchased for pumping	A	B	C	165,394	178,007	(12,613)
Maintenance								
24	729	Maintenance supervision and engineering	A	B		-	64	(64)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		29,976	34,619	(4,643)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		142,615	157,757	(15,141)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				470,434	499,917	(29,483)

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	-	-	-	
32	741	Operation supervision, labor and expenses					C	
33	742	Operation labor and expenses	A		104,629	77,728	26,900	
34	743	Miscellaneous expenses	A	B	9,331	5,185	4,146	
35	744	Chemicals and filtering materials	A	B	13,998	16,790	(2,792)	
		Maintenance						
36	746	Maintenance supervision and engineering	A	B	7,022	3,124	3,898	
37	746	Maintenance of structures and equipment					C	
38	747	Maintenance of structures and improvements	A	B	130,945	135,834	(4,889)	
39	748	Maintenance of water treatment equipment	A	B	35,825	37,021	(1,196)	
40		Total water treatment expenses			301,749	275,683	26,067	
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B	2,637	3,444	(808)	
42	751	Operation supervision, labor and expenses					C	
43	752	Storage facilities expenses	A		1,005	322	683	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		4,145	5,771	(1,626)	
46	754	Meter expenses	A		27,741	38,119	(10,378)	
47	755	Customer installations expenses	A		2,923	8,248	(5,326)	
48	756	Miscellaneous expenses	A		95,438	86,613	8,825	
		Maintenance						
49	758	Maintenance supervision and engineering	A	B	7,237	8,167	(930)	
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	15,767	8,282	7,486	
53	761	Maintenance of trans. and distribution mains	A		418,233	470,022	(51,789)	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		35,147	53,039	(17,893)	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		13,970	18,299	(4,329)	
59	765	Maintenance of hydrants	A		16,612	23,498	(6,887)	
60	766	Maintenance of miscellaneous plant	A			-	-	
61		Total transmission and distribution expenses			640,855	723,826	(82,971)	

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				34,818	32,436	2,382
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		28,752	39,212	(10,461)
65	773	Customer records and collection expenses	A			41,419	42,383	(964)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			38,475	30,974	7,501
68	775	Uncollectible accounts	A	B	C	4,274	6,719	(2,445)
69		Total customer account expenses				147,737	151,724	(3,987)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			1,201	1,247	(46)
73	783	Advertising expenses	A			251	106	146
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				1,453	1,353	100
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				532,926	546,914	(13,988)
77	791	Administrative and general salaries	A	B	C	198,442	178,824	19,618
78	792	Office supplies and other expenses	A	B	C	98,663	145,956	(47,294)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			17,362	19,426	(2,064)
82	795	Employees' pensions and benefits	A	B	C	383,337	377,774	5,563
83	796	Franchise requirements	A	B	C	702	810	(108)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			4,786	5,044	(258)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			3,012	3,153	(141)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	8,736	2,190	6,546
90		Total administrative and general expenses				1,247,967	1,280,092	(32,125)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	43,971	50,450	(6,479)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				43,971	50,450	(6,479)
95		Total operating expenses *				2,866,738	3,027,218	(160,480)

* 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	155,241	155,241			
2	State income taxes	(220,483)	(148,978)		(71,505)	
3	Payroll taxes	59,249	59,249			
4	Other state and local taxes	26,178	26,178			
5	Other federal taxes	-	-			
6	Federal income tax	(698,285)	(433,155)		(265,130)	
7	Groundwater assessments	3,671	3,671			
8						
	Total	(674,429)	(337,794)		(336,635)	

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: III
District: Mountain-Desert
CSA: Morongo Valley
System: 359 - Morongo del Sur

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	
Hilltop	Reservoir	1986	3300											0.083	Elev. Resv	B. Steel	Floata on Hilltop Zone
Juniper	Booster A	1978	2820						H.S.C.	Elec.	20	100	231				Boosters pump to Pinon Reservoir Zone
	Booster B	1978	2820						E.S.	Elec.	15	120	200				
Maccele	Reservoir	1983	2945											0.250	Elev. Resv	W. Steel	Floata on Maccele Tank Zone
Mojave	Reservoir	1992	2690											0.100	Elev. Resv	B. Steel	Boosters pump to Maccele Tank Zone
	Booster A	1987	2690						H.S.C.	Elec.	25	200	310				
	Booster B	1965	2690						H.S.C.	Elec.	25	200	310				
Mojave Well Site																	No Facilities
Paradise Well Site																	
Pinon	Forebay	1986	3050											0.022	Elev. Resv	B. Steel	Floata on Pinon Reservoir Zone Boosters pump to Hilltop Reservoir Zone
	Booster A		3050						Subm.	Elec.	5	22	431				
	Booster B		3050						Subm.	Elec.	5	22	431				
PRV Station MD1 - Paradise & Juniper																	Maccele Tank Zone to Lower Paradise Zone
PRV Station MDS2 - Juniper N of Tamarisk																	Maccele Tank Zone to Tamarisk Zone
PRV Station MDS3 - Juniper S of Cedar																	Hilltop Resv Zone to Pinon Resv Zone
PRV Station MDS4 - Mojave W of Mescalero																	Maccele Tank Zone to Knobb Ave Zone
PRV Station MDSS - Paradise W of Juniper																	Maccele Zone to Upper Paradise Zone
PRV Station MDS6 - Juniper & Senilis																	Maccele Tank Zone to Senilis Zone
Vale	Well 2	2007	2557	210	01S04E28L02S	590	12										Well to Uranium Treatment at Yeager
	Well 2 Pump								DWT	Elec.	30	300	263				
Vista	Booster A	1988	2820						E.S.	Elec.	1.5	28	70				Boosters pump from Maccele Tank Zone to Vista Booster Zone
	Booster B	1988	2820						E.S.	Elec.	1.5	28	70				
Yeager	Well 2	1970	2540	2	01S04E28L06S	400	12	120									Well to Uranium Treatment Well to Uranium Treatment
	Well 2 Pump								DWT	Elec.	40	300	375				
	Well 3 Pump Uranium Removal Facilities	1982	2540	8	01S04E28L01S	405	12	80	DWT	Elec.	40	300	330				

Plant Facility Index

Region: III

District: Mountain-Desrt

CSA: Apple Valley

System: 365 - Desert View

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	
Del Sol																	No Facilities	
Desert View	Well 1	1977	3158	9	04N02W09Q01S	427	10	378										Wells thru hydro tank to system
	Well 1 Pump								Subm.	Elec.	15	80	570					
	Well 2	1998	3158	9	04N02W09Q02S	440	8											
	Well 2 Pump								Subm.	Elec.	15	80	460					
	Pressure Tank													0.0015	Pressure	Steel	Backup Generator	

Plant Facility Index

Region: III
District: Mountain-Desert
CSA: Apple Valley
System: 366 - Apple Valley North

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
AVRWC Connection - South St	Interconnection		2924	0													Interconnect w/ AVRWC
Central Tanks	NW Reservoir SE Reservoir		3225 3225											0.042 0.050	Elev. Resv Elev. Resv	B. Steel W. Steel	Floats on Tank Zone Floats on Tank Zone
Central Wells	Well 2 Well 2 Pump	1982	2960	63	06N03W34K01S	292	12	230	DWT	Elec.	50	250	540				Well to Tank Zone
Papago	Well 1 Well 1 Pump	1987	2986	191	Unknown	310	14	271.5	DWT	Elec.	75	200	513				Well to Tank Zone
PRV Station AVN1 - South Rd & Mesquite																	Reservoir Zone to Regulator Zone
PRV Station AVN2 - Waalew & Mesquite																	Reservoir Zone to Regulator Zone
Yucca	Booster A		3104						E.S.	Elec.	5	100	70				Pumps from Tank Zone to Yucca Booster Zone

Plant Facility Index

Region: III
District: Mountain-Desert
CSA: Apple Valley
System: 367 - Lucerne Valley

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	
Carson St PRV Station	PRV Station																Baker Zone to Sutter Zone
Emerald	Well 1	2006	3640	53	04N01W35D01S	858	12										Well to Emerald Resv
	Well 1 Pump								DWT	Elec.	75	250	632				Boosters from Resv to Mesa Booster Zone Floats on Pitzer Butte Zone
	Booster A								E.S.	Elec.	2	100	55				
	Booster B								E.S.	Elec.	2	100	55				
Reservoir	2010	3640											0.50	Elevated	W.Steel		
Meb	Well 1		3290	0	Unknown	480	10	292									Out of Service Out of Service Out of Service Out of Service
	Well 1 Pump								DWT	Elec.	15	70	304				
	Forebay Booster A	1973	3290 3290						H.S.C.	Elec.	40	200	400	0.042	Forebay	B. Steel	
Pawnee																	No Facilities
Pitzer Butte	Reservoir	1985	3620											0.042	Elev. Resv	B. Steel	Floats on Pitzer Butte Zone
Sutter	Well 7	1952	3140	7	04N01W21J01S	403	12	242									Well to Sutter Zone thru pressure tank
	Well 7 Pump Pressure Tank								Subm.	Elec.	25	200	375	0.0026	Pressure	Steel	
Topaz	Well 1 Well 1 Pump	1980	3400	43	04N01W26J01S	515	16	400									Well to Pitzer Butte Zone
Trade Post PRV Station	PRV Station																Pitzer Butte Zone to Baker Zone

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	-	-	-	-	-	243	3,000	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	510	8,471	3,984	80,531	3,299	29,910	11,881	627
16	Asbestos Cement	-	-	-	33,246	-	87,140	8,439	2,633
17	Ductile Iron	-	-	-	-	-	4	713	-
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	503	-	1,181	-	13,361	182,594	4,183
20									
21									
22	Total	510	8,974	3,984	114,958	3,299	130,658	206,627	7,443

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	-	-	-	-	-	-	-	-	3,243
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	139,213
28	Asbestos Cement	-	-	-	-	-	-	-	-	131,458
29	Ductile Iron	-	-	-	-	-	-	-	-	717
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	42,695	-	-	-	-	-	-	-	244,517
32										-
33										-
34	Total	42,695	-	-	-	-	-	-	-	519,148

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	3,734	3,762	4	3
Commercial (including domestic)	129	125	-	-
Industrial	-	-	-	-
Public authorities	9	9	-	-
Irrigation	-	-	-	-
Other	3	2	-	-
Subtotal	3,875	3,898	4	3
Private fire connections	-	-	11	11
Public fire hydrants	-	-	-	-
Total	3,875	3,898	15	14

* 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	3,738	
3/4 - in	-	2,559
1 - in	236	1,230
1 1/2 - in	3	3
2 - in	13	19
3 - in	8	6
4 - in	1	6
6 - in	-	5
8 - in	-	3
Other	-	81
Total	3,999	3,912

* 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	89
2. Used, before repair	117
3. Used, after repair	12
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,105
2. More than 10, but less than 15 years	619
3. More than 15 years	275

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	30,014	30,471	29,944	42,407	43,767	43,329	46,768
Industrial	-	-	-	-	-	-	-	-
Public authorities	197	159	264	399	394	288	379	2,080
Irrigation	-	-	-	-	-	-	-	-
Other	7,320	148	(7,223)	39	68	64	77	493
Contract	-	-	-	-	-	-	-	-
Total	37,531	30,778	22,985	42,845	44,229	43,681	47,224	269,273

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	46,676	45,235	39,373	35,308	29,356	195,948	462,648
Industrial	-	-	-	-	-	-	-	-
Public authorities	440	497	470	334	236	1,977	4,057	5,058
Irrigation	-	-	-	-	-	-	-	-
Other	40	50	42	39	40	211	704	903
Contract	-	-	-	-	-	-	-	-
Total	47,156	45,782	39,885	35,681	29,632	198,136	467,409	533,153

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 _____ 16,351 *

* 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>81,674</u>
100.3	Construction Work in Progress	\$	<u>3,482,166</u>
241	Advances for Construction	\$	<u>248,453</u>
265	Contributions in Aid of Construction	\$	<u>1,268,441</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 Desert District
Name of District

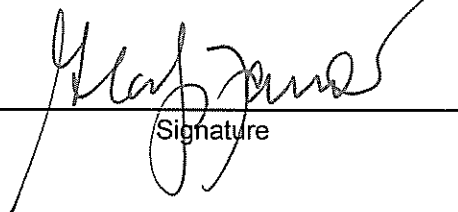
of Golden State Water Company
Name of Utility

at 13608 Hitt Road, Apple Valley, CA 92308
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

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