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2015
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo
(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	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	335,590	502,295	-	-	837,885
4		Total intangible plant	335,590	502,295	-	-	837,885
		II. LANDED CAPITAL					
5	306	Land and Land Rights	376,567	-	-	-	376,567
		Total Landed Capital	376,567	-	-	-	376,567
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	7,127	-	-	-	7,127
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	1,655,731	8,032	-	-	1,663,763
11	316	Supply Mains	91,280	-	-	-	91,280
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	1,754,138	8,032	-	-	1,762,170
		IV. PUMPING PLANT					
14	321	Structures and Improvements	399,654	-	(421)	-	399,233
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	4,427,411	122,477	(116,183)	-	4,433,705
18	325	Other Pumping Plant	391,390	137,760	(34,844)	-	494,306
19		Total pumping plant	5,218,455	260,237	(151,448)	-	5,327,244
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	78,174	6,374	-	-	84,548
21	332	Water Treatment Equipment	1,994,103	83,149	(45,549)	-	2,031,703
22		Total water treatment plant	2,072,277	89,523	(45,549)	-	2,116,251

**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	56,567	-	-	-	56,567
24	342	Reservoirs and tanks	974,294	1,087,391	(40,000)	-	2,021,685
25	343	Transmission and distribution mains	3,919,551	325,185	(1,947)	-	4,242,789
26	344	Fire mains	-	-	-	-	-
27	345	Services	1,210,221	44,960	(15,284)	-	1,239,897
28	346	Meters	516,853	14,076	(45,947)	-	484,982
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	657,351	78,548	(18,463)	-	717,436
31	349	Other transmission and distribution plant	3,533	-	-	-	3,533
32		Total transmission and distribution plant	7,338,370	1,550,160	(121,641)	-	8,766,889
VII. GENERAL PLANT							
33	371	Structures and improvements	74,874	5,323	-	-	80,197
34	372	Office furniture and equipment	73,761	5,914	(5,683)	-	73,992
35	373	Transportation equipment	206,491	-	-	-	206,491
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	13,333	-	-	-	13,333
39	377	Power operated equipment	201,877	1,454	-	-	203,331
40	378	Tools, shop and garage equipment	41,926	-	(2,244)	-	39,682
41	379	Other general plant	1,307	-	-	-	1,307
42		Total general plant	613,569	12,691	(7,927)	-	618,333
VIII. UNDISTRIBUTED ITEMS							
43	390	Other tangible property	13,826	-	-	-	13,826
44	391	Utility plant purchased	21,008	-	-	-	21,008
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	34,834	-	-	-	34,834
47		Total utility plant in service	17,743,800	2,422,938	(326,565)	-	19,840,173

**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	19,840,174	17,743,800
3		Construction Work in Progress	992,103	939,510
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	20,832,277	18,683,311
6		Less Accumulated Depreciation		
7		Plant in Service	6,752,955	6,517,871
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	6,752,955	6,517,871
10		Less Other Reserves		
11		Deferred Income Taxes	1,766,529	1,309,094
12		Deferred Investment Tax Credit	4,743	5,247
13		Other Reserves	9,544	9,544
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	1,780,815	1,323,885
15		Less Adjustments		
16		Contributions in Aid of Construction	837,940	870,592
17		Advances for Construction	552,901	588,910
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	1,390,841	1,459,502
20		Add Materials and Supplies	62,149	59,723
21		Add Working Cash (=Line 34)	516,700	516,700
		Add General Office, Rgions, District office, CSA allocation	266,478	191,845
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	11,752,992	10,150,320
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"	
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

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GOLDEN STATE WATER COMPANY
Los Osos 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	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	188.3	62.9	11,833.8
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	268.7	36.1	9,686.6
5	77300	COMMON CUSTOMER ACCOUNT	46.0	25.0	1,150.8
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	4.4	0.0	0.0
8	78000	OPERATION LABOR	320.2	12.5	4,002.1
9	78100	ALL OTHER OPERATION EXPENSES	185.4	50.2	9,303.9
10	78700	MAINTENANCE LABOR	57.8	12.5	722.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	362.3	72.6	26,298.5
12	79200	OFFICE SUPPLIES AND EXPENSE	48.2	51.4	2,477.2
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	25.1	(165.1)	(4,150.5)
15	79500	PENSIONS AND BENEFITS	174.3	(1.8)	(313.7)
16	79600	BUSINESS MEALS	0.9	28.4	25.4
17	79700	REGULATORY COMMISSION	0.0	7.5	0.0
18	79800	OUTSIDE SERVICES	5.6	45.4	252.9
19	79900	MISCELLANEOUS	0.5	28.0	14.0
20	79910	ALLOCATED GENERAL OFFICE	177.8	8.0	1,417.4
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	4.6	39.6	182.0
22	81100	RENT	1.1	0.0	0.0
23	81500	A&G LABOR	45.7	12.5	571.2
24	50300	DEPRECIATION AND AMORTIZATION	557.2	0.0	0.0
25	50710	PROPERTY TAXES	95.9	40.0	3,836.7
26	50720	PAYROLL TAXES	34.8	4.0	139.1
27	50730	LOCAL TAXES	0.0	182.5	0.0
28		STATE INCOME TAX	94.3	96.0	9,055.4
29		FEDERAL INCOME TAX	357.6	106.0	37,905.7
30		TOTAL OPERATING EXPENSES	3,056.6		114,411.1
31		CPUC FEE (1.5% OF REVENUE)	<u>63.6</u>	58.4	<u>3,713.3</u>
32		TOTAL	3,120.2		118,124.4
33		AVERAGE LAG ----->			37.43

**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	97.87 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	37.43 days
36	(3) Excess of Collection Lag over Payment Lag	60.44 days
37	(4) Total of Expenses, Taxes and Depreciation	\$3,120.2
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$8.5
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>\$516.7</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	6,341,076	176,801	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	517,356	21,661	-	-
4	(b) Charged to Account 265	32,652	-	-	-
5	(c) Charged to Clearing Accounts	37,599	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	587,607	21,661	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	326,564	-	-	-
11	(b) Cost of removal	47,621	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	374,185	-	-	-
14	Balance in reserve at end of year	6,554,498	198,462	-	-
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	(4,980)	(148)	-	-	(5,128)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(811,866)	(49,837)	-	-	(861,703)
6	316	Supply mains	(30,844)	(1,853)	-	-	(32,697)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(847,690)	(51,838)	-	-	(899,528)
II. PUMPING PLANT							
9	321	Structures and improvements	(92,981)	(8,952)	421	-	(101,512)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(989,221)	(184,180)	116,183	-	(1,057,218)
13	325	Other pumping plant	(134,330)	(16,047)	34,844	-	(115,533)
14		Total pumping plant	(1,216,532)	(209,179)	151,448	-	(1,274,263)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	(30,286)	(1,751)	-	-	(32,037)
16	332	Water treatment equipment	(800,811)	(97,113)	45,549	-	(852,375)
17		Total water treatment plant	(831,097)	(98,864)	45,549	-	(884,412)
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	(27,571)	(1,290)	-	-	(28,861)
19	342	Reservoirs and tanks	(507,884)	(22,409)	40,000	35,240	(455,053)
20	343	Transmission and distribution mains	(1,258,237)	(68,984)	1,947	8,599	(1,316,675)
21	344	Fire mains	-	-	-	-	-
22	345	Services	(565,943)	(40,905)	15,284	1,719	(589,845)
23	346	Meters	(465,165)	(26,514)	45,947	-	(445,732)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(243,878)	(12,292)	18,463	2,063	(235,644)
26	349	Other transmission and distribution plant	(1,962)	(77)	-	-	(2,039)
27		Total trans. and distribution plant	(3,070,640)	(172,471)	121,641	47,621	(3,073,849)
V. GENERAL PLANT							
28	371	Structures and improvements	(63,582)	(1,063)	-	-	(64,645)
29	372	Office furniture and equipment	(33,205)	(1,055)	5,682	-	(28,578)
30	373	Transportation equipment	(168,891)	(37,600)	-	-	(206,491)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(12,436)	(897)	-	-	(13,333)
34	377	Power operated equipment	(38,918)	(13,930)	-	-	(52,848)
35	378	Tools, shop and garage equipment	(25,413)	-	2,244	-	(23,169)
36	379	Other general plant	(1,307)	-	-	-	(1,307)
37	390	Other tangible property	(11,843)	(355)	-	-	(12,198)
38	391	Water plant purchased	(19,522)	(355)	-	-	(19,877)
39		Total general plant	(375,117)	(55,255)	7,926	-	(422,446)
40		TOTAL	(6,341,076)	(587,607)	326,564	47,621	(6,554,498)

**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	4,010,236	4,004,955	5,281
4		601.2 Industrial sales	3,507	5,158	(1,651)
5		601.3 Sales to public authorities	102,923	101,157	1,767
6		Sub-total	4,116,667	4,111,270	5,397
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	56,036	69,770	(13,735)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	56,036	69,770	(13,735)
16	604	Private fire protection service	8,688	8,465	224
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	(15,383)	(7,149)	(8,233)
22		Sub-total	(6,694)	1,316	(8,010)
23		Total water service revenues	4,166,008	4,182,356	(16,348)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	5,248	4,170	1,078
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	13,259	14,556	(1,297)
29		Total other water revenues	18,506	18,726	(220)
30	501	Total operating revenues *	4,184,514	4,201,082	(16,567)

Amount excludes \$90,000 of 2015 WRAM under-collection, which is estimated to not be collected within 24 months as required for revenue recognition under the accounting guidance for alternative revenue programs. As a result, for 2015, Los Osos did not record \$90,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Los Osos's February 2016 filing to the CPUC for recovery.

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
I. SOURCE OF SUPPLY EXPENSE								
Operation								
1	701	Operation supervision and engineering	A	B		244	-	244
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		163	213	(49)
4	703	Miscellaneous expenses	A			855	839	16
5	704	Purchased water including supply balancing acco	A	B	C	39,237	33,872	5,365
Maintenance								
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		98	323	(225)
9	708	Maintenance of collect and impound reservoirs	A			107	(1,201)	1,307
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			51,953	2,754	49,200
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				92,657	36,799	55,859
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		18,569	12,219	6,350
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		81,678	82,490	(812)
22	725	Miscellaneous expenses	A			20,999	20,013	985
23	726	Fuel or power purchased for pumping	A	B	C	148,871	154,237	(5,366)
Maintenance								
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		851	735	116
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		60,432	31,515	28,917
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				331,400	301,210	30,190

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		8,842	5,819	3,024
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			119,778	147,194	(27,416)
34	743	Miscellaneous expenses	A	B		6,831	10,061	(3,229)
35	744	Chemicals and filtering materials	A	B		177,826	193,412	(15,586)
		Maintenance						
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		32	545	(513)
39	748	Maintenance of water treatment equipment	A	B		40,134	29,410	10,724
40		Total water treatment expenses				353,445	386,442	(32,997)
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		9,477	9,734	(257)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			434	81	353
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			5,200	2,034	3,166
46	754	Meter expenses	A			1,666	3,085	(1,420)
47	755	Customer installations expenses	A			1,036	382	654
48	756	Miscellaneous expenses	A			76,208	69,827	6,381
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		8,842	5,819	3,024
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		3,863	313	3,550
53	761	Maintenance of trans. and distribution mains	A			82,737	34,947	47,790
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			18,256	16,905	1,351
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			8,680	2,847	5,833
59	765	Maintenance of hydrants	A			2,762	7,923	(5,161)
60	766	Maintenance of miscellaneous plant	A				-	-
61		Total transmission and distribution expenses				219,160	153,898	65,263

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			31,179	29,041	2,138	
62	771	Supervision	A	B	19,453	14,858	4,595	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	25,155	7,895	17,260	
65	773	Customer records and collection expenses	A		34,283	26,600	7,684	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		(7)	-	(7)	
68	775	Uncollectible accounts	A	B	2,709	3,132	(423)	
69		Total customer account expenses			112,773	81,526	31,247	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		10,972	6,998	3,974	
73	783	Advertising expenses	A		-	738	(738)	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		Total sales expenses			10,972	7,736	3,236	
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses			419,157	426,970	(7,813)	
77	791	Administrative and general salaries	A	B	37,757	35,480	2,278	
78	792	Office supplies and other expenses	A	B	80,578	65,872	14,707	
79	793	Property insurance	A		-	-	-	
80	793	Property insurance, injuries and damages		B				
81	794	Injuries and damages	A		9,180	22,180	(13,000)	
82	795	Employees' pensions and benefits	A	B	205,560	216,964	(11,404)	
83	796	Franchise requirements	A	B	1,619	742	877	
84	797	Regulatory commission expenses	A	B	-	-	-	
85	798	Outside services employed	A		29,378	16,302	13,075	
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses						
88	799	Miscellaneous general expenses	A		4,463	534	3,929	
		Maintenance						
89	805	Maintenance of general plant	A	B	40,846	10,031	30,814	
90		Total administrative and general expenses			828,539	795,075	33,464	
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	1,000	1,860	(860)	
92	812	Administrative expenses transferred - Credit	A	B	-	-	-	
93	813	Duplicate charges - Credit	A	B	-	-	-	
94		Total miscellaneous			1,000	1,860	(860)	
95		Total operating expenses			1,949,947	1,764,546	185,401	

**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	82,880	82,880			
2	State income taxes	121,608	82,169		39,439	
3	Payroll taxes	31,443	31,443			
4	Other state and local taxes	-	-			
5	Other federal taxes	-	-			
6	Federal income tax	385,143	238,909		146,234	
7	Groundwater assessments	-	-			
8						
	Total	621,074	435,401		185,673	

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: I
 District: Coastal
 CSA: Los Osos
 System: 146 - Los Osos

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	
Alamo	Reservoir	1964	640											0.084	Elev Resv	B. Steel	Floats on Alamo Zone
Bay View Heights	Booster A	2006	275						Subm	Elec	7.5	82	245				Boost from tank to Bay View Booster Zone
	Booster B	2006	275						Subm	Elec	7.5	82	245				Boost from tank to Bay View Booster Zone
	Booster C	2006	275						Subm	Elec	30	500	170				Boost from tank to Calle Cordoniz zone.
	Booster D	2006	275						Subm	Elec	30	500	170				Boost from tank to Calle Cordoniz zone.
	Reservoir	1959	250											0.220	Elev Resv	W. Steel	Floats on Bay View Zone
Cabrillo	Well No. 1	1963	179	55	30S10E24C01M	508	10										Pumps through filter to forebay
	Well 1 Pump								Subm	Elec	25	220	280				
	Booster A	2006	175						Subm	Elec	60	250	555				Boost from forebay to Alamo Zone
	Booster B	2006	175						Subm	Elec	60	250	555				Boost from forebay to Alamo Zone
	Booster C	2006	175						Subm	Elec	100	500	555				Boost from forebay to Alamo Zone
	Mn Filter Reservoir	1971	171											0.044	Forebay	B. Steel	Forebay for boosters
Calle Cordoniz	Reservoir	1995	385											0.250	Elev Resv	B. Steel	Floats on Calle Cordoniz Zone
Highland																	No Facilities
LOCSD Connection - 11th St	Connection		120	0													Emergency connection with LOCSD
Los Olivos	Well No. 3	1969	120	4	30S11E18K03M	232	8	180									Well to sand trap to Los Olivos Tank.
	Well 3 Pump								VT	Elec	30	150	340				
	Booster A		125						VT	Gas	70	300					Boosts from Los Olivos Tank to system.
	Booster B		125						VT	Elec	30	500	160				Boosts from Los Olivos Tank to system.
	Reservoir	1975	115											0.500	Forebay	W. Steel	Forebay for boosters
Pecho	Well No. 1	1977	69	0	30S10E13L04M	390	14	200									Well to Bay View Heights Resv Zone
	Well 1 Pump								Subm	Elec	75	450	365				
PRV Station 1 - Pecho & Skyline																	Bayview Heights Resv Zone to Cuesta Zone
PRV Station 2 - Doris & Skyline																	Bayview Heights Resv Zone to Cuesta Zone

Plant Facility Index

Region: I
 District: Coastal
 CSA: Los Osos
 System: 146 - Los Osos

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	
PRV Station 3 - Fearn & Skyline																	Bayview Heights Resv Zone to Cuesta Zone
PRV Station 4 - Pine & Skyline																	Bayview Heights Resv Zone to Cuesta Zone
PRV Station 5 - Rodman & Pecho Valley																	Lower Rodman Zone to Bayview Heights Resv Zone
PRV Station 6 - Rodman N of Travis																	Middle Rodman Zone to Lower Rodman Zone
PRV Station 7 - Rodman S of San Jacinto																	Alamo Zone to Middle Rodman Zone
PRV Station 8 - Travis & Houston																	Alamo Zone to Upper Rodman Zone
PRV Station 9 - Oak Ridge N of Bay Oaks																	Calle Cordoniz Zone to Bayview Heights Resv Zone
PRV Station 10 - Bay Oaks Dr extension																	Calle Cordoniz Zone to Sea Oak Zone
PRV Station 11 - Bay Oaks Dr & Crest																	Calle Cordoniz Zone to Bayview Heights Resv Zone
Rosina	Well No. 1 Well 1 Pump	1980	93	70	30S10E13J01M	408	14	250	Subm	Elec	60	400	420				Well to Bay View Heights Resv Zone
Skyline	Well No. 1 Well 1 Pump	1988	23	19	30S10E13F01M	195	14	150	DWT	Elec	25	180	311				Blends with Rosina, then to Bayview Hts Resv Zone
South Bay	Well No. 1 Well 1 Pump	2001	143	321	30S11E17N10M	715	12	310	Subm	Elec	40	270	360				Well to Bay View Heights Resv 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	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	1,150	-	-	1,058	-	-	-
16	Asbestos Cement	-	-	-	34,773	-	61,154	38,054	27
17	Ductile Iron	-	-	-	174	-	2,882	15,076	-
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	758	-	19,749	26,038	2,065
20									
21									
22	Total	-	1,150	-	35,705	1,058	83,785	79,168	2,092

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	-	-	-	-	-	-	-	-	2,208
28	Asbestos Cement	-	257	-	-	-	-	-	-	134,265
29	Ductile Iron	635	-	-	-	-	-	-	-	18,767
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	-	-	-	-	-	-	48,610
32										-
33										-
34	Total	635	257	-	-	-	-	-	-	203,850

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	3,044	3,054	-	-
Commercial (including domestic)	154	156	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	39	39	-	-
Other	-	-	-	-
Subtotal	3,246	3,258	-	-
Private fire connections	-	-	22	23
Public fire hydrants	-	-	-	-
Total	3,246	3,258	22	23

* 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	2,618	
3/4 - in	422	2,178
1 - in	259	975
1 1/2 - in	11	27
2 - in	35	72
3 - in	2	4
4 - in	-	6
6 - in	2	14
8 - in	-	5
Other	-	-
Total	3,349	3,281

* 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	-
2. Used, before repair	9
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	1,760
2. More than 10, but less than 15 years	827
3. More than 15 years	762

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	21,080	18,833	22,560	21,287	22,463	23,841	23,314
Industrial	62	-	60	-	54	-	52	228
Public authorities	243	484	571	925	1,012	1,764	624	5,623
Irrigation	186	162	125	167	98	300	121	1,159
Other	18	200	18	149	49	43	353	830
Contract	-	-	-	-	-	-	-	-
Total	21,589	19,679	23,334	22,528	23,676	25,948	24,464	161,218

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	23,523	22,482	25,809	21,820	19,905	113,539	266,917
Industrial	-	59	-	64	-	123	351	602
Public authorities	1,195	877	1,719	505	1,550	5,846	11,469	11,496
Irrigation	404	224	551	350	451	1,980	3,139	5,213
Other	35	28	35	438	45	581	1,411	1,295
Contract	-	-	-	-	-	-	-	-
Total	25,157	23,670	28,114	23,177	21,951	122,069	283,287	354,838

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 _____ 13,714 *

* 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><u>62,149</u></u>
100.3	Construction Work in Progress	\$	<u><u>992,103</u></u>
241	Advances for Construction	\$	<u><u>552,901</u></u>
265	Contributions in Aid of Construction	\$	<u><u>837,940</u></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 Los Osos District
Name of District

of Golden State Water Company
Name of Utility

at 1140 Los Olivos Avenue, Los Osos, CA 93402
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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