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2015
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Ojai Location: Ojai, Ventura
(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	165	-	-	-	165
2	302	Franchises and Consents (Schedule A-1b)	5,348	-	-	-	5,348
3	303	Other Intangible Plant	387,895	-	-	-	387,895
4		Total intangible plant	393,408	-	-	-	393,408
		II. LANDED CAPITAL					
5	306	Land and Land Rights	491,967	-	-	-	491,967
		Total Landed Capital	491,967	-	-	-	491,967
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	126,040	130	-	-	126,170
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	2,464,207	89,554	-	-	2,553,761
11	316	Supply Mains	208,121	-	-	-	208,121
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	2,798,368	89,684	-	-	2,888,052
		IV. PUMPING PLANT					
14	321	Structures and Improvements	240,230	51,702	-	-	291,932
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	3,802,318	98,972	(46,224)	-	3,855,066
18	325	Other Pumping Plant	301,805	26,294	(31,039)	-	297,060
19		Total pumping plant	4,344,353	176,968	(77,263)	-	4,444,058
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	18,113	-	-	-	18,113
21	332	Water Treatment Equipment	523,889	8,811	(9,007)	-	523,693
22		Total water treatment plant	542,002	8,811	(9,007)	-	541,806

**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	-	-	-	-	-
24	342	Reservoirs and tanks	2,486,559	-	-	-	2,486,559
25	343	Transmission and distribution mains	9,681,276	391,868	(20,445)	-	10,052,699
26	344	Fire mains	29,410	63,924	-	-	93,334
27	345	Services	4,647,553	221,660	(16,201)	-	4,853,012
28	346	Meters	636,829	74,596	(39,059)	-	672,366
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	1,131,438	17,178	-	-	1,148,616
31	349	Other transmission and distribution plant	21,132	-	-	-	21,132
32		Total transmission and distribution plant	18,634,197	769,226	(75,705)	-	19,327,718
		VII. GENERAL PLANT					
33	371	Structures and improvements	220,958	5,680	-	-	226,638
34	372	Office furniture and equipment	90,988	4,425	-	-	95,413
35	373	Transportation equipment	223,145	35,036	(60,137)	-	198,044
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	5,250	-	-	-	5,250
39	377	Power operated equipment	101,810	-	-	-	101,810
40	378	Tools, shop and garage equipment	77,089	652	-	-	77,741
41	379	Other general plant	-	17,940	-	-	17,940
42		Total general plant	719,240	63,733	(60,137)	-	722,836
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	1,037	-	-	-	1,037
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,037	-	-	-	1,037
47		Total utility plant in service	27,924,572	1,108,422	(222,112)	-	28,810,882

**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	28,810,880	27,924,571
3		Construction Work in Progress	283,076	284,009
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	29,093,955	28,208,580
6		Less Accumulated Depreciation		
7		Plant in Service	6,172,390	5,509,793
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	6,172,390	5,509,793
10		Less Other Reserves		
11		Deferred Income Taxes	4,888,997	4,200,734
12		Deferred Investment Tax Credit	23,115	24,219
13		Other Reserves	15,789	15,916
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	4,927,901	4,240,869
15		Less Adjustments		
16		Contributions in Aid of Construction	451,268	447,027
17		Advances for Construction	454,129	471,129
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	905,397	918,156
20		Add Materials and Supplies	53,342	55,468
21		Add Working Cash (=Line 34)	358,800	358,800
		Add General Office, Rgions, District office, CSA allocation	329,615	242,432
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	17,830,024	18,196,463



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
Ojai 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	365.6	52.7		19,269.4
2	72600	198.4	34.4		6,825.5
3	73500	30.2	120.0		3,626.0
4	74400	36.2	33.8		1,224.7
5	77300	57.9	25.0		1,449.2
6	77325	0.0	0.0		0.0
7	77500	10.4	0.0		0.0
8	78000	337.6	12.5		4,220.1
9	78100	37.2	50.5		1,878.7
10	78700	107.3	12.5		1,340.7
11	78800	353.7	123.3		43,596.5
12	79200	55.2	41.0		2,265.2
13	79300	0.0	0.0		0.0
14	79400	33.8	(165.1)		(5,581.5)
15	79500	157.0	(1.8)		(282.6)
16	79600	2.9	28.4		83.4
17	79700	0.0	7.5		0.0
18	79800	14.9	66.0		983.6
19	79900	5.2	26.0		135.2
20	79910	225.3	8.0		1,796.7
21	80500	9.8	26.0		254.8
22	81100	43.7	(19.0)		(830.3)
23	81500	53.4	12.5		667.9
24	50300	789.5	0.0		0.0
25	50710	113.7	40.0		4,547.2
26	50720	40.9	4.0		163.6
27	50730	59.0	182.5		10,760.4
28		140.1	96.0		13,448.5
29		519.2	106.0		55,034.1
30	TOTAL OPERATING EXPENSES	3,798.1			166,876.9
31	CPUC FEE (1.5% OF REVENUE)	82.9	58.4		4,839.2
32	TOTAL	3,881.0			171,716.0
33	AVERAGE LAG ----->				43.94

**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	77.69 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	43.94 days
36	(3) Excess of Collection Lag over Payment Lag	33.75 days
37	(4) Total of Expenses, Taxes and Depreciation	\$3,881.0
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$10.6
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>\$358.8</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	5,309,989	199,807	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	842,162	35,949	-	-
4	(b) Charged to Account 265	16,608	-	-	-
5	(c) Charged to Clearing Accounts	-	-	-	-
6	(d) Salvage recovered	10,334	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	869,104	35,949	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	222,112	-	-	-
11	(b) Cost of removal	20,343	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	242,455	-	-	-
14	Balance in reserve at end of year	5,936,638	235,756	-	-
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	(446,049)	(96,104)	-	-	(542,153)
6	316	Supply mains	(24,320)	(4,662)	-	-	(28,982)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(470,369)	(100,766)	-	-	(571,135)
		II. PUMPING PLANT					
9	321	Structures and improvements	(30,515)	(6,318)	-	-	(36,833)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(76,754)	(184,032)	46,224	-	(214,562)
13	325	Other pumping plant	(84,467)	(11,921)	31,039	-	(65,349)
14		Total pumping plant	(191,736)	(202,271)	77,263	-	(316,744)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(4,077)	(456)	-	-	(4,533)
16	332	Water treatment equipment	(230,303)	(32,900)	9,007	-	(254,196)
17		Total water treatment plant	(234,380)	(33,356)	9,007	-	(258,729)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(88,324)	(69,375)	-	-	(157,699)
20	343	Transmission and distribution mains	(1,749,813)	(189,753)	20,445	4,572	(1,914,549)
21	344	Fire mains	(2,503)	(994)	-	-	(3,497)
22	345	Services	(1,514,262)	(154,299)	16,201	15,771	(1,636,589)
23	346	Meters	(510,504)	(67,759)	39,059	(4,091)	(543,295)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(238,352)	(22,630)	-	-	(260,982)
26	349	Other transmission and distribution plant	(8,253)	(742)	-	-	(8,995)
27		Total trans. and distribution plant	(4,112,011)	(505,552)	75,705	16,252	(4,525,606)
		V. GENERAL PLANT					
28	371	Structures and improvements	(20,219)	(4,728)	-	-	(24,947)
29	372	Office furniture and equipment	(58,375)	-	-	-	(58,375)
30	373	Transportation equipment	(132,606)	-	60,137	(6,243)	(78,712)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(5,249)	-	-	-	(5,249)
34	377	Power operated equipment	(32,030)	(6,943)	-	-	(38,973)
35	378	Tools, shop and garage equipment	(52,275)	(5,111)	-	-	(57,386)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(739)	(43)	-	-	(782)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(301,493)	(16,825)	60,137	(6,243)	(264,424)
40		TOTAL	(5,309,989)	(858,770)	222,112	10,009	(5,936,638)

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	5,548,498	5,305,940	242,558
4		601.2 Industrial sales	4,794	5,096	(303)
5		601.3 Sales to public authorities	135,595	158,773	(23,178)
6		Sub-total	5,688,886	5,469,809	219,077
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	122,594	126,809	(4,215)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	122,594	126,809	(4,215)
16	604	Private fire protection service	13,747	12,536	1,211
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	(16,101)	(17,438)	1,337
22		Sub-total	(2,354)	(4,902)	2,548
23		Total water service revenues	5,809,126	5,591,716	217,410
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	6,528	5,435	1,093
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	14,577	4,840	9,737
29		Total other water revenues	21,105	10,275	10,830
30	501	Total operating revenues *	5,830,231	5,601,991	228,240

* Amount excludes \$360,000 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, Ojai did not record \$360,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Ojai'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		-	-	-
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			1,018	680	338
5	704	Purchased water including supply balancing acco	A	B	C	373,820	305,874	67,946
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		-	2,829	(2,829)
9	708	Maintenance of collect and impound reservoirs	A			446	-	446
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			34,212	54,500	(20,288)
14	712	Maintenance of supply mains	A			49	8,091	(8,042)
15	713	Maintenance of other source of supply plant	A	B		572	289	283
16		Total source of supply expense				410,117	372,263	37,854
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		19,970	19,766	203
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		83,536	81,998	1,538
22	725	Miscellaneous expenses	A			13,443	1,337	12,106
23	726	Fuel or power purchased for pumping	A	B	C	244,272	260,858	(16,586)
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		1,272	121	1,150
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		28,100	49,979	(21,879)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				390,593	414,060	(23,468)

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		9,077	8,985	92
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			19,084	29,959	(10,875)
34	743	Miscellaneous expenses	A	B		23	167	(145)
35	744	Chemicals and filtering materials	A	B		17,672	25,185	(7,512)
		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		1,158	273	885
39	748	Maintenance of water treatment equipment	A	B		9,590	5,850	3,740
40		Total water treatment expenses				56,604	70,419	(13,815)
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		9,379	19,609	(10,231)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			675	676	(1)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			-	-	-
46	754	Meter expenses	A			835	6,550	(5,714)
47	755	Customer installations expenses	A			19,622	24,322	(4,700)
48	756	Miscellaneous expenses	A			46,618	30,194	16,424
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		9,077	8,985	92
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		5,780	9,075	(3,295)
53	761	Maintenance of trans. and distribution mains	A			107,336	183,765	(76,429)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			29,521	68,483	(38,962)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			7,293	15,272	(7,978)
59	765	Maintenance of hydrants	A			17,835	(26,589)	44,424
60	766	Maintenance of miscellaneous plant	A				-	-
61		Total transmission and distribution expenses				253,972	340,342	(86,369)

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				39,371	36,671	2,700
62	771	Supervision	A	B		21,885	21,563	322
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		14,984	31,043	(16,059)
65	773	Customer records and collection expenses	A			1,067	2,260	(1,193)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			101	3,836	(3,735)
68	775	Uncollectible accounts	A	B	C	7,357	5,886	1,471
69		Total customer account expenses				84,765	101,260	(16,495)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			48,833	4,978	43,855
73	783	Advertising expenses	A			415	213	202
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				49,248	5,191	44,057
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				529,287	539,153	(9,866)
77	791	Administrative and general salaries	A	B	C	66,207	69,054	(2,847)
78	792	Office supplies and other expenses	A	B	C	94,899	97,791	(2,892)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			29,313	30,565	(1,253)
82	795	Employees' pensions and benefits	A	B	C	193,636	211,878	(18,242)
83	796	Franchise requirements	A	B	C	1,604	1,827	(223)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			5,868	9,526	(3,658)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			(19,646)	2,195	(21,841)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	66,745	12,149	54,596
90		Total administrative and general expenses				967,911	974,137	(6,226)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	39,498	42,235	(2,737)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				39,498	42,235	(2,737)
95		Total operating expenses				2,252,707	2,319,906	(67,198)

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	154,041	154,041			
2	State income taxes	188,362	127,274		61,088	
3	Payroll taxes	30,415	30,415			
4	Other state and local taxes	77,013	77,013			
5	Other federal taxes	-	-			
6	Federal income tax	596,556	370,051		226,505	
7	Groundwater assessments	22,429	22,429			
8						
	Total	1,068,816	781,223		287,593	

**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 Casitas Municipal Water District								
30	Annual quantities purchased		209,770	(Unit chosen) ²				CCF	
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: 1

District: Coastal

CSA: Ojai

System: 153 - Ojai

Plant	Major Facility	Year Built	Base Elev. (AF)	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
Sierra Cuyama	Reservoir	2012	803														
	Booster A Connection	1965	810	0					VT	Elec	20	960	72	0.500	Forebay	W. Steel	Emergency Generator
	Booster B Reservoir		954						H.S.C E.S.	Elec Elec	10 7.5	600 100	50 130	0.300	Forebay	B. Steel	Pumps from Casitas to Main Zone Interconnection w/ Casitas MWD Booster A to Main Zone Booster B to Signal Booster Zone. Tank on elevated ground. Fills by altitude valve from Main Zone.
Valley View	Booster A	2002	1088						E.S.	Elec	40	250	350				Emergency Generator
	Booster B	2002	1088						E.S.	Elec	40	324	341				Boosters to Heidelberg Tank 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	-	659	-	21,649	-	35,203	-	4,151
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	501	3,092	979	1,492	-	2,620	3,151	4,435
16	Asbestos Cement	-	-	-	3,514	-	41,858	43,570	-
17	Ductile Iron	-	-	-	50	-	127	19,363	21
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	421	-	577	-	2,308	19,926	-
20									
21									
22	Total	501	4,172	979	27,282	-	82,116	86,010	8,607

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	15,188	-	-	-	-	-	-	-	76,850
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	16,270
28	Asbestos Cement	-	-	-	-	-	-	-	-	88,942
29	Ductile Iron	1,509	-	2,159	-	-	-	-	-	23,229
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	29	-	-	-	-	-	-	-	23,261
32										-
33										-
34	Total	16,726	-	2,159	-	-	-	-	-	228,552

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	2,468	2,468	-	-
Commercial (including domestic)	333	329	-	-
Industrial	4	4	-	-
Public authorities	25	23	-	-
Irrigation	31	31	-	-
Other	-	-	-	-
Subtotal	2,861	2,855	-	-
Private fire connections	-	-	38	39
Public fire hydrants	-	-	-	-
Total	2,861	2,855	38	39

* 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	1,987	
3/4 - in	297	1,327
1 - in	507	1,263
1 1/2 - in	58	22
2 - in	85	205
3 - in	7	1
4 - in	1	18
6 - in	1	15
8 - in	-	10
Other	-	33
Total	2,943	2,894

* 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	4
2. Used, before repair	4
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	1,926
2. More than 10, but less than 15 years	796
3. More than 15 years	221

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	33,192	31,306	31,086	44,304	48,052	50,727	56,630
Industrial	28	-	65	-	60	-	121	274
Public authorities	788	723	754	1,014	1,235	1,606	1,017	7,137
Irrigation	644	854	837	2,899	3,515	2,140	3,708	14,597
Other	-	-	5,495	3,882	4,668	3,495	-	17,540
Contract	-	-	-	-	-	-	-	-
Total	34,652	32,883	38,237	52,099	57,530	57,968	61,476	334,845

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	48,836	53,095	57,475	55,539	49,787	264,732	560,029
Industrial	-	62	-	71	-	133	407	613
Public authorities	975	1,626	1,248	1,375	1,221	6,445	13,582	22,673
Irrigation	3,317	4,801	3,872	4,393	2,307	18,690	33,287	40,964
Other	10,824	6,172	3,194	603	-	20,793	38,333	33,604
Contract	-	-	-	-	-	-	-	-
Total	63,952	65,756	65,789	61,981	53,315	310,793	645,638	867,692

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 _____ 12,096

* 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>53,342</u></u>
100.3	Construction Work in Progress	\$	<u><u>283,076</u></u>
241	Advances for Construction	\$	<u><u>454,129</u></u>
265	Contributions in Aid of Construction	\$	<u><u>451,268</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)

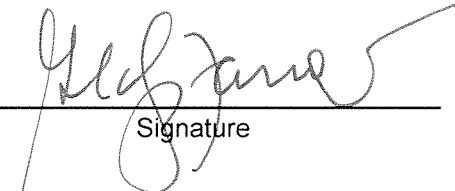
of Ojai District
Name of District

of Golden State Water Company
Name of Utility

at 408 Bryant Circle Suite G, Ojai CA 93023
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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