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2015  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, Los Angeles  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	442	-	-	-	442
2	302	Franchises and Consents (Schedule A-1b)	2,927	-	-	-	2,927
3	303	Other Intangible Plant	1,044,472	-	-	-	1,044,472
4		<b>Total intangible plant</b>	<b>1,047,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,047,841</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	81,445	-	-	-	81,445
		<b>Total Landed Capital</b>	<b>81,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,445</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	657,145	-	-	-	657,145
11	316	Supply Mains	154,045	-	-	-	154,045
12	317	Other Source of Supply Plant	1,728	-	-	-	1,728
13		<b>Total source of supply plant</b>	<b>812,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>812,918</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	643,512	5,983	-	-	649,495
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	2,989,453	137,745	(20,342)	-	3,106,856
18	325	Other Pumping Plant	461,221	-	-	-	461,221
19		<b>Total pumping plant</b>	<b>4,094,186</b>	<b>143,728</b>	<b>(20,342)</b>	<b>-</b>	<b>4,217,572</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	83,927	-	-	-	83,927
21	332	Water Treatment Equipment	2,461,884	-	(37,111)	-	2,424,773
22		<b>Total water treatment plant</b>	<b>2,545,811</b>	<b>-</b>	<b>(37,111)</b>	<b>-</b>	<b>2,508,700</b>

**SCHEDULE A-1a  
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
<b>VI. TRANSMISSION AND DIST. PLANT</b>							
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	829,696	2,222	-	-	831,918
25	343	Transmission and distribution mains	24,960,851	2,492,964	(778)	-	27,453,037
26	344	Fire mains	37,659	48,426	-	-	86,085
27	345	Services	11,726,637	1,020,940	(14,902)	-	12,732,675
28	346	Meters	1,900,819	170,900	(94,757)	-	1,976,962
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	3,497,081	259,200	-	-	3,756,281
31	349	Other transmission and distribution plant	55,964	-	-	-	55,964
32		<b>Total transmission and distribution plant</b>	<b>43,008,707</b>	<b>3,994,652</b>	<b>(110,437)</b>	<b>-</b>	<b>46,892,922</b>
<b>VII. GENERAL PLANT</b>							
33	371	Structures and improvements	147,168	6,069	-	-	153,237
34	372	Office furniture and equipment	78,235	714	(1,080)	-	77,869
35	373	Transportation equipment	294,404	-	-	-	294,404
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	22,001	-	-	-	22,001
39	377	Power operated equipment	221,318	-	-	-	221,318
40	378	Tools, shop and garage equipment	102,188	2,870	(1,328)	-	103,730
41	379	Other general plant	917	-	-	-	917
42		<b>Total general plant</b>	<b>866,231</b>	<b>9,653</b>	<b>(2,408)</b>	<b>-</b>	<b>873,476</b>
<b>VIII. UNDISTRIBUTED ITEMS</b>							
43	390	Other tangible property	3,996	-	-	-	3,996
44	391	Utility plant purchased	3,681	-	-	-	3,681
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>7,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,677</b>
47		<b>Total utility plant in service</b>	<b>52,464,816</b>	<b>4,148,033</b>	<b>(170,298)</b>	<b>-</b>	<b>56,442,551</b>

**SCHEDULE A-1b  
Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5	<b>Total</b>				

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	55,764,770	51,378,187
3		Construction Work in Progress	4,032,675	1,728,638
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>59,797,445</b>	<b>53,106,825</b>
6		Less Accumulated Depreciation		
7		Plant in Service	16,330,049	14,519,191
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>16,330,049</b>	<b>14,519,191</b>
10		Less Other Reserves		
11		Deferred Income Taxes	8,810,722	9,016,323
12		Deferred Investment Tax Credit	96,988	100,996
13		Other Reserves	130,543	109,122
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>9,038,253</b>	<b>9,226,441</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	4,622,689	4,302,158
17		Advances for Construction	628,590	663,140
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>5,251,279</b>	<b>4,965,298</b>
20		<b>Add Materials and Supplies</b>	<b>30,849</b>	<b>33,797</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>605,708</b>	<b>605,708</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>1,146,011</b>	<b>887,643</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>30,960,432</b>	<b>25,923,044</b>



<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

EO  
27-Feb-14

GOLDEN STATE WATER COMPANY  
Region 3 Customer Service Areas

DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	17,711.3	69.3	1,226,831.4
2 72600	POWER FOR PUMPING	3,035.3	45.7	138,602.2
3 73500	PUMP TAXES	7,289.1	109.4	797,615.2
4 74400	CHEMICALS	2,009.9	56.8	114,257.7
5 77300	COMMON CUSTOMER ACCOUNT	2,002.5	25.0	50,095.4
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	227.6	0.0	0.0
8 78000	OPERATION LABOR	4,018.2	12.5	50,227.0
9 78100	ALL OTHER OPERATION EXPENSES	2,514.1	55.4	139,290.1
10 78700	MAINTENANCE LABOR	1,822.2	12.5	22,777.7
11 78800	ALL OTHER MAINTENANCE EXPENSES	6,900.0	65.6	452,533.8
12 79200	OFFICE SUPPLIES AND EXPENSE	650.2	38.2	24,821.9
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	544.1	(165.1)	(89,822.1)
15 79500	PENSIONS AND BENEFITS	2,704.7	(1.8)	(4,868.5)
16 79600	BUSINESS MEALS	6.6	28.4	187.6
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	252.0	52.7	13,276.2
19 79900	MISCELLANEOUS	14.1	13.7	192.5
20 79910	ALLOCATED GENERAL OFFICE	7,784.1	3.0	62,066.3
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	80.4	62.4	5,018.7
22 81100	RENT	216.8	(17.8)	(3,868.2)
23 81500	A&G LABOR	1,045.1	12.5	13,063.2
24 50300	DEPRECIATION AND AMORTIZATION	13,098.6	0.0	0.0
25 50710	PROPERTY TAXES	2,770.2	40.0	110,807.9
26 50720	PAYROLL TAXES	565.1	4.0	2,260.5
27 50730	LOCAL TAXES	1,198.3	182.5	218,683.7
28	STATE INCOME TAX	2,435.6	96.0	233,819.6
29	FEDERAL INCOME TAX	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	856	995	606	518	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	14,681,002	678,341	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,264,360	64,740	-	-
4	(b) Charged to Account 265	171,460	-	-	-
5	(c) Charged to Clearing Accounts	42,394	-	-	-
6	(d) Salvage recovered	3,926	-	-	-
7	(e) All other credits <sup>1/</sup>	-	-	-	-
8	<b>Total credits</b>	1,482,140	64,740	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	170,299	-	-	-
11	(b) Cost of removal	62,562	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	232,861	-	-	-
14	Balance in reserve at end of year	15,930,281	743,081	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					

**SCHEDULE A-3a**

**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(236,879)	(23,526)	-	-	(260,405)
6	316	Supply mains	(92,309)	(2,988)	-	-	(95,297)
7	317	Other source of supply plant	(1,727)	-	-	-	(1,727)
8		<b>Total source of supply plant</b>	<b>(330,915)</b>	<b>(26,514)</b>	<b>-</b>	<b>-</b>	<b>(357,429)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(228,135)	(16,281)	-	-	(244,416)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,102,101)	(121,671)	20,342	5,501	(1,197,929)
13	325	Other pumping plant	(198,678)	(19,971)	-	-	(218,649)
14		<b>Total pumping plant</b>	<b>(1,528,914)</b>	<b>(157,923)</b>	<b>20,342</b>	<b>5,501</b>	<b>(1,660,994)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(43,130)	(2,040)	-	-	(45,170)
16	332	Water treatment equipment	(1,526,850)	(118,170)	37,111	4,620	(1,603,289)
17		<b>Total water treatment plant</b>	<b>(1,569,980)</b>	<b>(120,210)</b>	<b>37,111</b>	<b>4,620</b>	<b>(1,648,459)</b>
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(396,672)	(20,577)	-	-	(417,249)
20	343	Transmission and distribution mains	(5,590,111)	(474,256)	778	11,819	(6,051,770)
21	344	Fire mains	(1,273)	(1,273)	-	-	(2,546)
22	345	Services	(2,994,132)	(384,634)	14,902	29,145	(3,334,719)
23	346	Meters	(856,705)	(157,958)	94,757	7,551	(912,355)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(711,989)	(69,592)	-	-	(781,581)
26	349	Other transmission and distribution plant	(25,943)	(940)	-	-	(26,883)
27		<b>Total trans. and distribution plant</b>	<b>(10,576,825)</b>	<b>(1,109,230)</b>	<b>110,437</b>	<b>48,515</b>	<b>(11,527,103)</b>
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(54,972)	(3,429)	-	-	(58,401)
29	372	Office furniture and equipment	(37,031)	(4,741)	1,080	-	(40,692)
30	373	Transportation equipment	(242,039)	(42,394)	-	-	(284,433)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(22,001)	-	-	-	(22,001)
34	377	Power operated equipment	(209,625)	(11,691)	-	-	(221,316)
35	378	Tools, shop and garage equipment	(100,106)	(2,082)	1,329	-	(100,859)
36	379	Other general plant	(917)	-	-	-	(917)
37	390	Other tangible property	(3,996)	-	-	-	(3,996)
38	391	Water plant purchased	(3,681)	-	-	-	(3,681)
39		<b>Total general plant</b>	<b>(674,368)</b>	<b>(64,337)</b>	<b>2,409</b>	<b>-</b>	<b>(736,296)</b>
40		<b>TOTAL</b>	<b>(14,681,002)</b>	<b>(1,478,214)</b>	<b>170,299</b>	<b>58,636</b>	<b>(15,930,281)</b>



**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	10,197,230	11,288,349	(1,091,119)
4		601.2 Industrial sales	20,788	27,584	(6,796)
5		601.3 Sales to public authorities	355,517	413,059	(57,542)
6		Sub-total	<b>10,573,534</b>	<b>11,728,992</b>	<b>(1,155,458)</b>
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	88,344	120,892	(32,548)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>88,344</b>	<b>120,892</b>	<b>(32,548)</b>
16	604	Private fire protection service	34,089	34,007	82
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	78,847	-	78,847
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(23,485)	(8,913)	(14,572)
22		Sub-total	<b>89,451</b>	<b>25,094</b>	<b>64,357</b>
23		Total water service revenues	<b>10,751,330</b>	<b>11,874,978</b>	<b>(1,123,648)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	19,073	16,565	2,508
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(3,969)	(70,140)	66,171
29		Total other water revenues	<b>15,104</b>	<b>(53,575)</b>	<b>68,679</b>
30	501	Total operating revenues *	<b>10,766,434</b>	<b>11,821,404</b>	<b>(1,054,970)</b>

\* 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			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		4,472	5,365	(893)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	35	(35)
4	703	Miscellaneous expenses	A			4,855	1,988	2,868
5	704	Purchased water including supply balancing acco	A	B	C	74,332	26,207	48,125
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		2,866	2,886	(20)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		19,242	7,745	11,497
9	708	Maintenance of collect and impound reservoirs	A			243	321	(78)
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			4,917	67,861	(62,944)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	340	(340)
16		<b>Total source of supply expense</b>				<b>110,928</b>	<b>112,747</b>	<b>(1,819)</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		4,299	4,426	(127)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		65,106	48,576	16,530
22	725	Miscellaneous expenses	A			33,184	2,677	30,507
23	726	Fuel or power purchased for pumping	A	B	C	494,570	551,859	(57,288)
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		4,299	4,329	(29)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		3,729	4,923	(1,194)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		125,177	147,243	(22,066)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>730,365</b>	<b>764,034</b>	<b>(33,668)</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		4,299	4,329	(29)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			(168,134)	(233,343)	65,209
34	743	Miscellaneous expenses	A	B		630	120	511
35	744	Chemicals and filtering materials	A	B		215,114	298,599	(83,486)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		4,299	4,680	(381)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		-	8,000	(8,000)
39	748	Maintenance of water treatment equipment	A	B		58,548	51,081	7,467
40		<b>Total water treatment expenses</b>				<b>114,756</b>	<b>133,466</b>	<b>(18,710)</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		26,397	13,435	12,963
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	217	(217)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			33,434	35,261	(1,827)
46	754	Meter expenses	A			60,214	60,762	(548)
47	755	Customer installations expenses	A			8,132	13,774	(5,642)
48	756	Miscellaneous expenses	A			64,264	57,046	7,218
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		29,966	16,155	13,811
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		-	-	-
53	761	Maintenance of trans. and distribution mains	A			204,058	215,172	(11,113)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			197,570	133,408	64,162
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			12,252	6,435	5,817
59	765	Maintenance of hydrants	A			23,449	25,636	(2,187)
60	766	Maintenance of miscellaneous plant	A				-	-
61		<b>Total transmission and distribution expenses</b>				<b>659,737</b>	<b>577,300</b>	<b>82,437</b>

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				140,438	131,425	9,014
62	771	Supervision	A	B		3,148	5,495	(2,347)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		41,021	32,587	8,434
65	773	Customer records and collection expenses	A			103,713	98,905	4,808
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	35	(35)
68	775	Uncollectible accounts	A	B	C	21,317	29,348	(8,030)
69		<b>Total customer account expenses</b>				<b>309,638</b>	<b>297,793</b>	<b>11,844</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			-	-	-
73	783	Advertising expenses	A			-	916	(916)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>-</b>	<b>916</b>	<b>(916)</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				1,903,280	1,906,630	(3,350)
77	791	Administrative and general salaries	A	B	C	11,920	2,472	9,448
78	792	Office supplies and other expenses	A	B	C	55,739	77,310	(21,571)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			14,211	16,734	(2,523)
82	795	Employees' pensions and benefits	A	B	C	299,395	281,371	18,024
83	796	Franchise requirements	A	B	C	755	246	510
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			8,412	6,370	2,042
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			700	830	(130)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	39,040	57,379	(18,339)
90		<b>Total administrative and general expenses</b>				<b>2,333,453</b>	<b>2,349,342</b>	<b>(15,889)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	14,280	14,580	(300)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>14,280</b>	<b>14,580</b>	<b>(300)</b>
95		<b>Total operating expenses *</b>				<b>4,273,157</b>	<b>4,250,178</b>	<b>22,979</b>

\* Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

**SCHEDULE B-4**  
**Taxes Charged During Year**

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	510,719	510,719			
2	State income taxes	218,427	147,589		70,838	
3	Payroll taxes	52,229	52,229			
4	Other state and local taxes	191,151	191,151			
5	Other federal taxes	-	-			
6	Federal income tax	691,774	429,116		262,658	
7	Groundwater assessments	1,326,544	1,326,544			
8						
	Total	2,990,843	2,657,347		333,496	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
1	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		____ (Unit) <sup>2</sup>	
2				Claim	Capacity	Max	Min		
3									
4								"None"	
5									
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant	Location	Number	Diversions in Water	<sup>3</sup> Depth				____ (Unit) <sup>2</sup>
10	(Name or Number)								
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18				____ (Unit) <sup>2</sup>					
19	Designation	Location	Number	Maximum	Minimum	____ (Unit) <sup>2</sup>			
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) <sup>2</sup>	"REFER TO ATTACHED SCHEDULE"				
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<sup>3</sup> Average depth to water surface below ground surface.

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting Reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Concrete			
11	Earth			
12	Wood			
13	Steel			
	Total			

Plant Facility Index

Region: III  
District: Foothill  
CSA: San Gabriel Valley  
System: 332 - South Arcadia

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	
Cal-Am Intercon - Golden West & Key West	Interconnection		335	0													Emergency connection with Cal-Am Water Company
Cal-Am Intercon - Olive & El Monte				0													
City of Arcadia Connection - Longden	Interconnection		363	0								1250					Emergency connection with City of Arcadia
City of Arcadia Connection - Short St	Interconnection	1979	408	0								250					Connection with City of Arcadia
City of El Monte Connection	Interconnection PRV Station SA2		306	0													Emergency connection with City of El Monte Main Zone to Gidley Zone
Encinita	Well 1	1952	330	473	01S11W16D01S	1000	16	200									Wells pump through
	Well 1 Pump								DWT	Elec.	150	1000	400				GAC filters to System
	Well 2	1955	330	640	01S11W18A04S	1000	16	240									
	Well 2 Pump								DWT	Elec.	150	1000	456				VFD on Well 1
	Well 3	1977	330	667	01S11W18A06S	700	14	250									
	Well 3 Pump								DWT	Elec.	150	900	450	0.026	Backwash	B. Steel	
	Backwash Tank																
	GAC Filters																
Farna	Well 1	1951	315	279	01S11W10F02S	540	18	160									Well to System, VFD
	Well 1 Pump								DWT	Dual	150	1000	480				Well to Resv
	Well 2	1966	315	72	01S11W10F03S	600	16	190									
	Well 2 Pump								DWT	Elec.	75	1000	179	1.00	Ground	W.Steel	
	Reservoir	1988	315														
	Booster A	1988	315						V.T.	Elec.	25	500	160				Booster to System
	Booster B	1988	315						V.T.	Elec.	50	700	220				Booster to System
Booster C	1988	315						V.T.	Elec.	50	1000	150					
Booster D	2010	315						V.T.	Elec.	100	1000	230				Booster to System	
Gidley																	No Facilities
Graydon	Well 2	1957	406		01S11W35L02S	540	16										Not Equiped, Monitoring Well
Jeffries	Well 4	1988	368	677	01S11W02C02S	1003	16	240									Well to System, VFD
	Well 4 Pump								DWT	Elec	200	1300	450				Backup Generator
Loma																	No Facilities
Persimmon	Well 1	1955	307	59	01S11W09Q04S	800	16	151									Well to PRV to sand trap to System
	Well 1 Pump								DWT	Elec.	150	1000	447				
PRV Station SA1 - Arden Way N of Arden Dr																	Main Zone to Gidley Zone

Plant Facility Index

Region: III  
District: Foothill  
CSA: San Gabriel Valley  
System: 333 - South San Gabriel

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	
Monterey Park Intercon	Interconnection			0													Emergency connection with City of Monterey Park
Earle																	No Facilities
Garvey	Forebay Well 3		265											0.02	Forebay	B. Steel	Out of service Under Construction
San Gabriel	Well 1 Well 1 Pump	1948	262	1475	01S12W25B10S	465	16	262	DWT	Elec.	200	1000	470				Both wells pump through GAC Filters to System
	Well 2 Well 2 Pump Backwash Tank GAC Filters Perchlorate Filters	1956	262	478	01S12W25B11S	472	16	225	Subm.	Elec.	50	300	480	0.013	Backwash	B. Steel	
Saxon	Well 3 Well 3 Pump	1946	308	185	01S12W24E04S	650	18	219	DWT	Elec.	75	500	380				Well to System
	Well 4 Well 4 Pump	1991	308	267	01S12W24E05S	1000	16	250	DWT	Elec.	125	1000	370				Well to System
Tegner																	No Facilities
Teresa	Booster A	1948	429						H.S.C.	Elec.	25	300	160				Pumps to Teresa Zone
	Booster B	1958	429						H.S.C.	Elec.	25	300	160				Pumps to Teresa Zone
	Booster C	1987	429						H.S.C.	Gas	35	400	165				Pumps to Teresa Zone
	Reservoir	1939	429											0.50	Elev Resv	W. Steel	Floats on Main Zone
USG-1	MWD Connection	1967	339	1								3375					PRV to Main Zone



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

DISTRICT	Purchased from	Quantity in CCF
San Gabriel Valley	City of Arcadia	-
	Upper SGVMWD	570
	Upper SGVMWD - Recycled	7,045
		7,615

**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	-	575	-	8,228	-	26,035	13,163	5,699
12	Cement Lined Steel	-	-	-	-	-	1,959	-	1,576
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	94	437	885	40,088	10,282	48,349	39,450	6,513
16	Asbestos Cement	-	197	-	8,863	-	28,847	35,333	5,668
17	Ductile Iron	-	-	-	1,264	-	4,741	134,685	15
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	1,040	-	5,096	27,406	2,425
20									
21									
22	Total	94	1,209	885	59,483	10,282	115,027	250,037	21,896

**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	4,670	-	-	-	-	-	-	-	58,370
24	Cement Lined Steel	-	-	-	-	-	-	-	-	3,535
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	14,904	-	175	-	-	-	-	-	161,177
28	Asbestos Cement	15,634	-	3,923	-	-	-	-	-	98,465
29	Ductile Iron	8,913	-	-	-	-	-	-	-	149,618
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	17,852	-	-	-	202	-	-	-	54,021
32										
33										
34	Total	61,973	-	4,098	-	202	-	-	-	525,186

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year *</b>	<b>Prior Year</b>	<b>Current Year *</b>
Residential	10,381	10,444	-	-
Commercial (including domestic)	1,777	1,768	-	-
Industrial	4	5	-	-
Public authorities	69	64	-	-
Irrigation	46	42	-	-
Other	-	-	-	-
Contract	-	3	-	-
Subtotal	<b>12,277</b>	<b>12,326</b>	-	-
Private fire connections	-	-	91	92
Public fire hydrants	-	-	-	-
<b>Total</b>	<b>12,277</b>	<b>12,326</b>	<b>91</b>	<b>92</b>

\* data run as of 1/5/2016

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services *</b>
5/8 x 3/4 - in	10,133	
3/4 - in	9	6,213
1 - in	1,992	5,274
1 1/2 - in	147	9
2 - in	242	389
3 - in	28	9
4 - in	8	72
6 - in	2	31
8 - in	-	21
Other	-	400
<b>Total</b>	<b>12,561</b>	<b>12,418</b>

\* data run as of 1/5/2016

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	6
2. Used, before repair	47
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	10,473
2. More than 10, but less than 15 years	1,048
3. More than 15 years	1,040

**SCHEDULE D-7**

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	150,877	157,681	154,215	160,593	176,066	155,762	176,132
Industrial	92	301	161	366	337	381	245	1,883
Public authorities	5,751	2,298	4,676	4,501	8,341	4,644	6,044	36,255
Irrigation	705	695	659	1,022	1,059	802	914	5,856
Other	-	-	-	99,120	(98,974)	3	-	149
Contract	-	-	-	-	-	42,922	1,608	44,530
<b>Total</b>	<b>157,425</b>	<b>160,975</b>	<b>159,711</b>	<b>265,602</b>	<b>86,829</b>	<b>204,514</b>	<b>184,943</b>	<b>1,219,999</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	176,880	187,235	169,701	166,473	153,725	854,014	1,985,340
Industrial	580	86	736	92	(271)	1,223	3,106	5,367
Public authorities	5,567	7,772	4,311	3,946	4,038	25,634	61,889	81,047
Irrigation	1,131	815	1,061	741	1,078	4,826	10,682	20,802
Other	-	-	-	-	-	-	149	-
Contract	969	977	1,240	736	794	4,716	49,246	-
<b>Total</b>	<b>185,127</b>	<b>196,885</b>	<b>177,049</b>	<b>171,988</b>	<b>159,364</b>	<b>890,413</b>	<b>2,110,412</b>	<b>2,441,900</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 51,904 \*

\* 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>30,849</u></u>
100.3	Construction Work in Progress	\$	<u><u>4,032,675</u></u>
241	Advances for Construction	\$	<u><u>628,590</u></u>
265	Contributions in Aid of Construction	\$	<u><u>4,622,689</u></u>

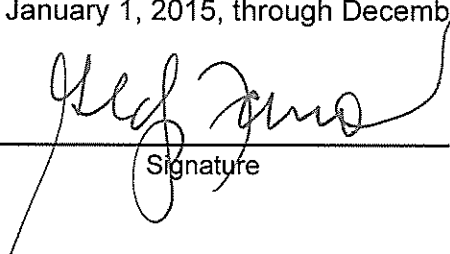
**DECLARATION**

**(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 San Gabriel Valley District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 110 East Live Oak, Arcadia, CA 91006  
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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