

ORIGINAL  **GOLDEN SHORES**
WATER COMPANY
Quality on Tap



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RECEIVED

2015 SEP -3 P 12: 04

AZ CORP COMMISSION
DOCKET CONTROL

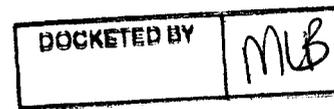
August 26, 2015

Arizona Corporation Commission

DOCKETED

SEP 03 2015

Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85701-1347



Ref: Docket No. W-01815A-14-0173, Report Review Questions

To whom it may concern:

Please find in this letter our answers to the Staff's Annual Report Questions for our 2014 application for a rate increase. Our answers are in numerical order.

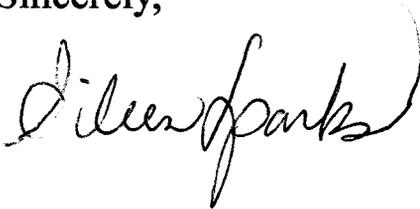
1. Variance in water revenue (other) . We believe the amount reported on the 2014 report is correct. We believe that the fact that the 2013 amount was 0 dollars was due to the fact that we were working with a new accountant and it appears that the "other" revenue was included with the "total" revenue as an error.
2. Variance in repairs and maintenance from 2013 to 2014. We believe this discrepancy is due to categorized expenses that were re-categorized after the ACC reports were prepared. Apparently, over \$20,000 was reclassified into different expense categories. This again was an error since we were transitioning between 2 outside accountants.
3. Variance in outside services. This difference is due to the salaries of the 2 officers. In 2013, both officers had corporations and were being paid as consultants for an outside service. This had been done, again based

on the advice of a previous accountant, in order to save the company on payroll taxes, workman's compensation, etc. While in the process of filing our emergency rate case, our consultant advised us to put our 2 officers on payroll and salaries, which we did in January of 2014. There is no correction to be made, the figures are correct.

4. Variance in miscellaneous expenses of \$265.00. This is again due to a reclassification of expenses after the report was filed, again working with a new accountant.

In conclusion, we ask for your understanding with these issues. We are a small company, under new management, and we are still learning the business as we go. Also, the transitioning from one accountant to the other did cause certain problems as well. We thank you in advance for working with us, please know we are doing the very best we can.

Sincerely,

A handwritten signature in cursive script that reads "Eileen Sparks". The signature is written in black ink and is positioned below the word "Sincerely,".

Eileen Sparks
Secretary
Golden Shores Water Co. Inc.



**GOLDEN SHORES
WATER COMPANY**
Quality on Tap

August 24,2015

Arizona Corp. Commission
1200 West Washiungton Street
Phoenix, AZ 85007-2927

Ref: Docket No. W-01815A-14-0173
Letter of Deficiency

Dear Sir/Madam:

I am writing this in response to the letter of deficiency we received regarding our pending rate case. I will address the letter of deficiencies in numerical order:

1. Salary and Wage Expense: Please see attached list
2. Purchased Power: Please see attached list
3. Repairs and Mainten: Please see attached list
4. Outside Services: Please see attached list
5. Current $\frac{3}{4}$ meter minimum charge: Please see amended page 9
6. Current 1 inch meter minimum charge: Please see amended page 9
7. Current 2 inch meter minimum charge: Please see amended page 9
8. Deposit: Please see amended page 11
9. Deposit interest: please see amended page 11
- 10.Re-establishment charge: Please see amended page 11

Thank you,



Eileen Sparks
Secretary
Golden Shores Water Co. Inc.

| | |
|---|--------------------------|
| Company Name: Golden Shores Water Co | Test Year Ended: 2014 |
|---|--------------------------|

CURRENT AND PROPOSED SERVICE CHARGES

CUSTOMER CLASS: Residential Commercial Industrial
 Irrigation All Other, specify _____

| SERVICE LINE AND METER INSTALLATION CHARGES | CURRENT CHARGES | PROPOSED CHARGES |
|---|------------------------|------------------|
| 5/8" X 3/4" Meter | \$410.00 | \$500.00 |
| 3/4" Meter | \$455.00 | \$575.00 |
| 1" Meter | \$520.00 | \$675.00 |
| 1-1/2" Meter | \$740.00 | \$900.00 |
| 2" Meter | \$1,800.00 | \$2,165.00 |
| 3" Meter | \$2,340.00 | \$2,660.00 |
| 4" Meter | \$3,405.00 | \$4,265.00 |
| 6" Meter | \$6,510.00 | \$7,750.00 |
| Establishment | \$30.00 | \$45.00 |
| Reconnection (delinquent) | \$45.00 | \$50.00 |
| After Hours Service Charge | \$45.00 | \$50.00 |
| Meter Test | \$30.00 | \$45.00 |
| Deposit | R14-2-403.B | \$75.00 |
| Deposit Interest | R14-2-403.B | \$0.01% |
| Re-establishment (within 12 months) | R14-2-403.B | \$65.00 |
| NSF Check | \$10.00 | \$25.00 |
| Deferred Re-read | 1.50% | 2.00% |
| Meter Re-read | \$15.00 | \$20.00 |
| Late Fee | \$1.50% unpaid balance | \$5.00 |

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

| | |
|---|--------------------------|
| Company Name: Golden Shores Water Co | Test Year Ended: 2014 |
|---|--------------------------|

CURRENT AND PROPOSED SERVICE CHARGES

CUSTOMER CLASS: Residential Commercial Industrial
 Irrigation All Other, specify _____

| SERVICE LINE AND METER INSTALLATION CHARGES | CURRENT CHARGES | PROPOSED CHARGES |
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| Establishment | \$30.00 | \$45.00 |
| Reconnection (delinquent) | \$45.00 | \$50.00 |
| After Hours Service Charge | \$45.00 | \$50.00 |
| Meter Test | \$30.00 | \$45.00 |
| Deposit | R14-2-403.B | \$75.00 |
| Deposit Interest | R14-2-403.B | \$0.01% |
| Re-establishment (within 12 months) | R14-2-403.B | \$65.00 |
| NSF Check | \$10.00 | \$25.00 |
| Deferred Re-read | 1.50% | 2.00% |
| Meter Re-read | \$15.00 | \$20.00 |
| Late Fee | \$1.50% unpaid balance | \$5.00 |

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Golden Shores Water Co. Salary & Wage 2014

- 1. Linda Wayland – President...salary: \$76,279.50**
Duties: Oversees all aspects of running the company. Works hand in hand with office staff and field operations to verify work is being performed properly, bills are paid, customer service needs are met, available 24/7 for any issues that may arise.
- 2. Mark A Sparks – Vice President...salary: \$71,308.54**
Duties: In charge of all field operations, repairs, maintenance, meeting with contractors, sales representatives, purchasing of supplies and equipment. On call 24/7 for all emergency repairs and maintainance.
- 3. Roy Loyd – Field Operator...wages: \$36,289.17**
Duties: Works closely with Mark Sparks to answer service calls, customer complaints, meter installations, does monthly meter readings, works closely with customers to handle their complaints and concerns.
- 4. Angela Redd – Office Manager...Wages: \$26,782.67**
Duties: Receives customers payments, inputs payments , prepares bank deposits, prepares work orders, handles all front office duties.
- 5. Cameron Stone – Field Operator...Wages: \$5222.62 (resigned)**
- 6. Timothy Fontenot – Field Operator...Wages: \$16,661.25 (resigned)**
- 7. Karen Brereton – Remote Operator....Wages: \$5750.00**
Handles all water testing and sampling, files necessary reports such as : CCR, etc. On call, for all water quality issues and complaints.

Outside Services
2014

401 - Operating Expenses

630 - Contract Services

631 - Contract Services - Engineering

| Type | Date | Num | Adj | Name | Memo | Class | Cr | Split | Debit | Credit | B |
|------|------------|-----|-----|------|------|-------|----|------------------|----------|--------|---|
| BNL | 05/01/2014 | | | ADEQ | | 231 | | Accounts Payable | 3,066.72 | | 3 |
| | | | | | | | | | 3,066.72 | 0.00 | 3 |

Total 631 - Contract Services - Engineering

632 - Contract Services - Accounting

Account Services Rate Case

| | | | | | | | | | | | |
|--------|------------|-------|--|--------------------|--------------|-----|--|------------------|-----------|--------|----|
| BNL | 03/06/2014 | | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 3,401.25 | | 3 |
| BNL | 04/21/2014 | 39972 | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 1,367.50 | | 4 |
| BNL | 05/31/2014 | | | Ullmann & Co. P.C. | Missing Bill | 231 | | Accounts Payable | 2,251.25 | | 7 |
| BNL | 06/12/2014 | ? | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 1,500.00 | | 8 |
| BNL | 06/17/2014 | | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 1,235.00 | | 9 |
| Credit | 06/17/2014 | | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | | 120.00 | 9 |
| BNL | 10/01/2014 | | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 495.00 | | 10 |
| BNL | 11/01/2014 | | | Ullmann & Co. P.C. | | 231 | | Accounts Payable | 412.50 | | 11 |
| | | | | | | | | | 10,662.50 | 120.00 | 11 |

Total Account Services Rate Case

Accounting Services Regular

| | | | | | | | | | | | |
|-----|------------|--|--|--------------------------|--------------------------------|-----|--|------------------|-----------|--------|----|
| BNL | 01/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 1 |
| BNL | 01/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 22.85 | |
| BNL | 02/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 1 |
| BNL | 02/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 22.20 | 1 |
| BNL | 03/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 2 |
| BNL | 03/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 23.29 | 2 |
| BNL | 04/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 3 |
| BNL | 04/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 24.53 | 3 |
| BNL | 05/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 4 |
| BNL | 05/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 25.39 | 4 |
| BNL | 06/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 5 |
| BNL | 06/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 26.11 | 5 |
| BNL | 07/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 6 |
| BNL | 07/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 26.10 | 6 |
| BNL | 08/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 7 |
| BNL | 08/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 28.92 | 7 |
| BNL | 09/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 8 |
| BNL | 09/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 25.36 | 8 |
| BNL | 10/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 9 |
| BNL | 10/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 25.84 | 9 |
| BNL | 11/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 10 |
| BNL | 11/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 25.71 | 10 |
| BNL | 12/01/2014 | | | 2KR Consulting | | 231 | | Accounts Payable | 1,000.00 | | 11 |
| BNL | 12/15/2014 | | | Arizona Dept. of Revenue | Accounting Credit & Excess Tax | 231 | | Accounts Payable | | 22.80 | 11 |
| | | | | | | | | | 12,000.00 | 299.10 | 11 |

Total Accounting Services Regular

632 - Contract Services - Accounting

634 - Contract Services - Management

| | | | | | | | | | | | |
|-----|------------|--|--|---------------------|--|-----|--|------------------|--------|------|--|
| BNL | 06/15/2014 | | | Chase Card Services | | 231 | | Accounts Payable | 559.45 | | |
| | | | | | | | | | 559.45 | 0.00 | |

Total 634 - Contract Services - Management

635 - Contract Services - Water Test

| | | | | | | | | | | | |
|--------|------------|-------|--|--------------------------|--|-----|--|------------------|----------|-------|---|
| BNL | 01/31/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 03/05/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 04/01/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 04/01/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 04/23/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 05/01/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 80.00 | | |
| BNL | 05/01/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 100.00 | | |
| BNL | 06/05/2014 | 67018 | | Mohave Environmental Lab | | 231 | | Accounts Payable | 1,350.00 | | 1 |
| BNL | 07/01/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 100.00 | | 2 |
| BNL | 08/21/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 100.00 | | 2 |
| BNL | 09/16/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 400.00 | | 2 |
| BNL | 10/09/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 125.00 | | 2 |
| BNL | 10/10/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 25.00 | | 2 |
| Credit | 10/23/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | | 80.00 | 2 |
| BNL | 11/04/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 75.00 | | 2 |
| BNL | 11/06/2014 | | | Mohave Environmental Lab | | 231 | | Accounts Payable | 150.00 | | 2 |
| | | | | | | | | | 2,905.00 | 80.00 | 2 |

Total 635 - Contract Services - Water Test

636 - Contract Services - Other

| | | | | | | | | | | | |
|-------|------------|----|--|----------|--|--------|--|-----------------------|-------|--|--|
| Check | 01/08/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 67.85 | | |
| Check | 01/14/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 38.00 | | |
| Check | 01/22/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 72.35 | | |
| Check | 01/29/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 40.00 | | |
| Check | 02/05/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 70.10 | | |
| Check | 02/19/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 77.10 | | |
| Check | 03/05/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 72.35 | | |
| Check | 03/19/2014 | ER | | ADP | | 131.22 | | Chase Payroll Account | 72.35 | | |
| Check | 03/21/2014 | ER | | Adp Fees | | 131.22 | | Chase Payroll Account | 7.00 | | |

| | | | | | | | | | |
|---------------------------------------|------------|--------|-------------|-----------------|--------|-----------------------|-------------------------|----------------------|------------------|
| Check | 04/02/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 72.35 | | |
| Check | 04/16/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | | |
| Check | 04/30/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | | |
| Check | 05/01/2014 | 100949 | Jan Kington | Notary Services | 131.21 | Chase Regular Account | 40.00 | | |
| Check | 05/14/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | | |
| Check | 05/28/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | | |
| Check | 06/11/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | 1 | |
| Check | 06/25/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | 1 | |
| Check | 07/09/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | 1 | |
| Check | 07/23/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | 1 | |
| Check | 08/06/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | 1 | |
| Check | 08/20/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | 1 | |
| Check | 09/03/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 70.10 | 1 | |
| Check | 09/17/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 77.10 | 1 | |
| Check | 10/01/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 71.65 | 1 | |
| Check | 10/15/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 78.65 | 1 | |
| Check | 10/29/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 71.65 | 1 | |
| Check | 11/12/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 71.65 | 1 | |
| Check | 11/26/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 78.65 | 1 | |
| Check | 12/10/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 85.40 | 1 | |
| Check | 12/24/2014 | ER | ADP | | 131.22 | Chase Payroll Account | 71.65 | 2 | |
| | | | | | | | <u>2,041.95</u> | <u>0.00</u> | <u>2</u> |
| Total 636 - Contract Services - Other | | | | | | | <u>31,235.62</u> | <u>499.10</u> | <u>36</u> |
| Total 630 - Contract Services | | | | | | | <u>31,235.62</u> | <u>499.10</u> | <u>36</u> |
| Total 401 - Operating Expenses | | | | | | | <u>31,235.62</u> | <u>499.10</u> | <u>36</u> |
| TOTAL | | | | | | | <u>31,235.62</u> | <u>499.10</u> | <u>36</u> |

401 - Operating Expenses
615 - Purchased Power

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|--------------------------------|------------|-----|-----|------------------------|-----------------|--------|-----|-----------------------|------------------|---------------|------------------|
| Bill | 01/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 1,147.63 | | 1,147.63 |
| Bill | 01/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 39.14 | | 1,186.77 |
| Bill | 01/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,581.74 | | 2,768.51 |
| Bill | 01/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 68.62 | | 2,837.13 |
| Bill | 02/28/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 62.01 | | 2,899.14 |
| Bill | 02/28/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 1,949.72 | | 4,848.86 |
| Bill | 02/28/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 35.90 | | 4,884.76 |
| Bill | 02/28/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,589.04 | | 6,473.80 |
| Check | 03/14/2014 | ER | | MOHAVE ELECTRIC CO-0P | | 131.21 | | Chase Regular Account | 1,000.00 | | 7,473.80 |
| Bill | 03/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,111.87 | | 9,585.67 |
| Bill | 03/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 41.50 | | 9,627.17 |
| Bill | 03/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,529.53 | | 11,156.70 |
| Bill | 03/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 55.28 | | 11,211.98 |
| Bill | 04/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,570.27 | | 13,782.25 |
| Bill | 04/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 35.90 | | 13,818.15 |
| Bill | 04/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,676.91 | | 15,495.06 |
| Bill | 04/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 63.45 | | 15,558.51 |
| Deposit | 05/08/2014 | | | MoHAVE Electric Refund | | 131.21 | | Chase Regular Account | | 509.92 | 15,048.59 |
| Bill | 05/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 85.44 | | 15,134.03 |
| Bill | 05/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,638.53 | | 17,772.56 |
| Bill | 05/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 39.50 | | 17,812.06 |
| Bill | 05/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,521.14 | | 19,333.20 |
| Bill | 06/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 120.29 | | 19,453.49 |
| Bill | 06/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,916.04 | | 22,369.53 |
| Bill | 06/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 48.83 | | 22,418.36 |
| Bill | 06/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,317.07 | | 23,735.43 |
| Bill | 07/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 3,935.66 | | 27,671.09 |
| Bill | 07/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 53.90 | | 27,724.99 |
| Bill | 07/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,382.57 | | 29,107.56 |
| Bill | 07/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 170.83 | | 29,278.19 |
| Bill | 08/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 148.94 | | 29,427.13 |
| Bill | 08/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,842.17 | | 32,269.30 |
| Bill | 08/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 67.11 | | 32,336.41 |
| Bill | 08/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,277.86 | | 33,614.27 |
| Bill | 09/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 137.42 | | 33,751.69 |
| Bill | 09/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 3,007.22 | | 36,758.91 |
| Bill | 09/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 98.87 | | 36,857.78 |
| Bill | 09/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,480.00 | | 38,337.78 |
| Bill | 10/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,653.42 | | 40,991.20 |
| Bill | 10/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 90.19 | | 41,081.39 |
| Bill | 10/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,387.48 | | 42,468.87 |
| Bill | 10/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 55.69 | | 42,524.56 |
| Bill | 11/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 2,317.52 | | 44,842.08 |
| Bill | 11/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 41.87 | | 44,883.95 |
| Bill | 11/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,453.51 | | 46,337.46 |
| Bill | 11/30/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 68.88 | | 46,406.34 |
| Bill | 12/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516003 | 231 | | Accounts Payable | 1,934.07 | | 48,340.41 |
| Bill | 12/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516011 | 231 | | Accounts Payable | 41.25 | | 48,381.66 |
| Bill | 12/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516014 | 231 | | Accounts Payable | 1,534.23 | | 49,915.89 |
| Bill | 12/31/2014 | | | MOHAVE ELECTRIC CO-0P | Acct # 78516015 | 231 | | Accounts Payable | 67.41 | | 49,983.30 |
| Total 615 - Purchased Power | | | | | | | | | 50,493.22 | 509.92 | 49,983.30 |
| Total 401 - Operating Expenses | | | | | | | | | 50,493.22 | 509.92 | 49,983.30 |
| TOTAL | | | | | | | | | 50,493.22 | 509.92 | 49,983.30 |

Repairs + Maintenance
2014

401 - Operating Expenses
620 - Materials & Supplies
620.1 - Operations
Total 620.1 - Operations
620 - Materials & Supplies - Other

| Type | Date | Num | Adj | Name | Memo | Class | Cr | Split | Debit | Cred |
|---------|------------|----------------------|-----|---------------------------|----------------------------|--------------------------------|----|-------|----------|------|
| Bill | 03/15/2014 | | | Chase Card Services | | 231 - Accounts Payable | | | 67.43 | |
| | | | | | | | | | 67.43 | 0 |
| Bill | 01/06/2014 | 55905609 | | ULINE | | 231 - Accounts Payable | | | 150.84 | |
| Check | 01/08/2014 | 100933 | | A and N Garage Door | Shop Garage Door Repair | 131.21 - Chase Regular Account | | | 620.13 | |
| Bill | 01/08/2014 | 1-11368 | | Greens Distribution LLC | | 231 - Accounts Payable | | | 55.20 | |
| Check | 01/14/2014 | Est | | Paypal | | 131.21 - Chase Regular Account | | | 41.50 | |
| Bill | 01/14/2014 | 4520111-11 | | Dana Kepner Company | | 231 - Accounts Payable | | | 247.26 | |
| Bill | 01/15/2014 | 87020 | | Daniel's Septic & Toilets | | 231 - Accounts Payable | | | 59.92 | |
| Bill | 01/15/2014 | | | Eisel Enterprises | | 231 - Accounts Payable | | | 376.38 | |
| Check | 01/16/2014 | Est | | Paypal | | 131.21 - Chase Regular Account | | | 25.00 | |
| Check | 01/19/2014 | Est | | Paypal | | 131.21 - Chase Regular Account | | | 117.50 | |
| Bill | 01/20/2014 | | | Harvey Clemens | Dig 150' trench | 231 - Accounts Payable | | | 90.00 | |
| Bill | 01/20/2014 | 4520128-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 70.97 | |
| Check | 01/21/2014 | Est | | Tri State Tool Repair | | 131.21 - Chase Regular Account | | | 59.42 | |
| Bill | 01/21/2014 | 1-11416 | | Greens Distribution LLC | | 231 - Accounts Payable | | | 205.50 | |
| Check | 01/23/2014 | Est | | Irrigation Supply | | 131.21 - Chase Regular Account | | | 79.80 | |
| Check | 01/27/2014 | Est | | Home Depot | | 131.21 - Chase Regular Account | | | 40.90 | |
| Bill | 01/29/2014 | 4520122-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 2,549.42 | |
| Check | 01/30/2014 | Est | | Crowne Hardware | | 131.21 - Chase Regular Account | | | 12.93 | |
| Bill | 02/01/2014 | | | Daniel's Septic & Toilets | | 231 - Accounts Payable | | | 59.92 | |
| Bill | 02/01/2014 | | | FRONTIER | | 231 - Accounts Payable | | | 285.66 | |
| Bill | 02/03/2014 | 91580 | | Fullerform Co. | | 231 - Accounts Payable | | | 1,928.25 | |
| Check | 02/04/2014 | Est | | Lowe's | | 131.21 - Chase Regular Account | | | 78.42 | |
| Check | 02/04/2014 | Est | | Endura Steel | | 131.21 - Chase Regular Account | | | 98.69 | |
| Bill | 02/05/2014 | | | OLD WESTERN TRADER | | 231 - Accounts Payable | | | 20.45 | |
| Check | 02/05/2014 | Est | | Lowe's | | 131.21 - Chase Regular Account | | | 183.73 | |
| Check | 02/05/2014 | Est | | Larson Equipment | | 131.21 - Chase Regular Account | | | 530.82 | |
| Check | 02/06/2014 | Est | | Tri-State Building | | 131.21 - Chase Regular Account | | | 10.54 | |
| Check | 02/10/2014 | Est | | Lowe's | | 131.21 - Chase Regular Account | | | 55.91 | |
| Deposit | 02/10/2014 | | | Lowe's | Deposit | 131.21 - Chase Regular Account | | | | 54 |
| Check | 02/12/2014 | Est | | Tri-State Building | | 131.21 - Chase Regular Account | | | 14.26 | |
| Check | 02/13/2014 | 100936 | | ADWR | Permit For Well | 131.21 - Chase Regular Account | | | 150.00 | |
| Bill | 02/13/2014 | 4520238-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 188.64 | |
| Bill | 02/13/2014 | 4520260-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 64.98 | |
| Bill | 02/13/2014 | 4520218-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 150.12 | |
| Check | 02/17/2014 | Est | | Paypal | | 131.21 - Chase Regular Account | | | 33.00 | |
| Bill | 02/18/2014 | 271766 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 66.77 | |
| Check | 02/24/2014 | 100937 | | CAMERON STONE | | 131.21 - Chase Regular Account | | | 125.00 | |
| Check | 02/25/2014 | Est | | Tri State Hose And F For | | 131.21 - Chase Regular Account | | | 30.50 | |
| Bill | 02/27/2014 | 4520384-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 748.32 | |
| Credit | 02/27/2014 | | | Fullerform Co. | | 231 - Accounts Payable | | | | 126 |
| Check | 02/28/2014 | Est | | Paypal | | 131.21 - Chase Regular Account | | | 104.38 | |
| Bill | 03/04/2014 | 92125 | | Fullerform Co. | | 231 - Accounts Payable | | | 1,203.15 | |
| Bill | 03/07/2014 | 4520074-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 94.29 | |
| Bill | 03/10/2014 | 4520382-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 1,300.74 | |
| Bill | 03/10/2014 | 92215 | | Fullerform Co. | | 231 - Accounts Payable | | | 990.35 | |
| Bill | 03/12/2014 | 4520444-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 668.17 | |
| Bill | 03/12/2014 | 4520382-01 | | Dana Kepner Company | | 231 - Accounts Payable | | | 316.00 | |
| Bill | 03/14/2014 | 292935 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 122.21 | |
| Bill | 03/17/2014 | | | OLD WESTERN TRADER | | 231 - Accounts Payable | | | 31.69 | |
| Bill | 03/19/2014 | 452040-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 922.47 | |
| Bill | 03/24/2014 | 4520504-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 274.78 | |
| Bill | 03/25/2014 | 2014-AA0175 01-31-14 | | AZ BLUE STAKE | | 231 - Accounts Payable | | | 131.25 | |
| Check | 03/28/2014 | 100944 | | Donis McMaster | Used Refrigerator for Shop | 131.21 - Chase Regular Account | | | 20.00 | |
| Bill | 04/03/2014 | | | OLD WESTERN TRADER | | 231 - Accounts Payable | | | 10.89 | |
| Bill | 04/09/2014 | | | OLD WESTERN TRADER | | 231 - Accounts Payable | | | 15.24 | |
| Bill | 04/09/2014 | 315384 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 263.00 | |
| Bill | 04/11/2014 | 4520596-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 884.76 | |
| Bill | 04/25/2014 | 329726 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 118.14 | |
| Bill | 04/30/2014 | 4520690-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 444.09 | |
| Bill | 05/01/2014 | 335220 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 190.00 | |
| Bill | 05/08/2014 | 340797 | | USA BLUE BOOK | | 231 - Accounts Payable | | | 37.59 | |
| Bill | 05/09/2014 | 4520749-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 226.30 | |
| Bill | 05/15/2014 | 16747 | | BOB'S ELECTRIC MOTORS | | 231 - Accounts Payable | | | 1,783.74 | |
| Bill | 05/16/2014 | 4520789-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 694.51 | |
| Credit | 05/19/2014 | 348564 | | USA BLUE BOOK | | 231 - Accounts Payable | | | | 40 |
| Bill | 05/28/2014 | 4520766-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 112.96 | |
| Bill | 05/28/2014 | 4520816-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 105.67 | |
| Bill | 05/28/2014 | 4520746-00 | | Dana Kepner Company | | 231 - Accounts Payable | | | 513.63 | |
| Check | 06/02/2014 | 100955 | | Linda Wayland Expense | Tools For Pump | 131.21 - Chase Regular Account | | | 275.00 | |

| | | | | | |
|--|------------|------------|-------------------------------------|--------------------------------|------------------|
| Bill | 06/08/2014 | 4520432-00 | Dana Kepner Company | 231 - Accounts Payable | 2,344.70 |
| Bill | 06/11/2014 | 4330637-00 | Dana Kepner Company | 231 - Accounts Payable | 27.78 |
| Bill | 06/17/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 40.04 |
| Bill | 06/18/2014 | | USA BLUE BOOK | 231 - Accounts Payable | 147.85 |
| Check | 06/30/2014 | 100956 | Conroy Concrete Pumping | 131.21 - Chase Regular Account | 438.00 |
| Bill | 06/30/2014 | | Valley Well Drilling | 231 - Accounts Payable | 820.00 |
| Bill | 07/15/2014 | | Dana Kepner Company | 231 - Accounts Payable | 148.91 |
| Bill | 07/15/2014 | | Dana Kepner Company | 231 - Accounts Payable | 1,389.01 |
| Credit | 07/15/2014 | | Dana Kepner Company | 231 - Accounts Payable | 68 |
| Bill | 07/17/2014 | | Dana Kepner Company | 231 - Accounts Payable | 119.98 |
| Check | 07/24/2014 | ER | Paypal | 131.21 - Chase Regular Account | 118.00 |
| Bill | 08/04/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 18.86 |
| Bill | 08/19/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 4.77 |
| Bill | 08/19/2014 | | Fullerform Co. | 231 - Accounts Payable | 553.86 |
| Bill | 08/25/2014 | | Dana Kepner Company | 231 - Accounts Payable | 682.81 |
| Bill | 09/12/2014 | | Dana Kepner Company | 231 - Accounts Payable | 1,385.64 |
| Bill | 09/12/2014 | | Dana Kepner Company | 231 - Accounts Payable | 4,196.63 |
| Bill | 09/18/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 96.24 |
| Bill | 09/22/2014 | | Clear Circuit | 231 - Accounts Payable | 250.00 |
| Bill | 09/29/2014 | | USA BLUE BOOK | 231 - Accounts Payable | 62.39 |
| Bill | 10/07/2014 | | Dana Kepner Company | 231 - Accounts Payable | 1,385.64 |
| Check | 10/07/2014 | ER | Paypal | 131.21 - Chase Regular Account | 35.99 |
| Bill | 10/08/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 30.60 |
| Bill | 10/14/2014 | | Fullerform Co. | 231 - Accounts Payable | 467.71 |
| Bill | 10/15/2014 | | Dana Kepner Company | 231 - Accounts Payable | 31.40 |
| Check | 10/17/2014 | ER | Paypal | 131.21 - Chase Regular Account | 49.00 |
| Check | 10/24/2014 | 100158 | Mark a Sparks Expense Reimbursement | 131.21 - Chase Regular Account | 786.84 |
| Bill | 10/24/2014 | | Greens Distribution LLC | 231 - Accounts Payable | 498.00 |
| Bill | 10/24/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 25.82 |
| Bill | 10/31/2014 | | Dana Kepner Company | 231 - Accounts Payable | 91.86 |
| Bill | 11/06/2014 | | Dana Kepner Company | 231 - Accounts Payable | 31.40 |
| Check | 11/07/2014 | ER | Chase Card Services | 131.21 - Chase Regular Account | 33.57 |
| Check | 11/07/2014 | 100161 | QMH | 131.21 - Chase Regular Account | 313.92 |
| Bill | 11/25/2014 | | Dana Kepner Company | 231 - Accounts Payable | 692.81 |
| Bill | 11/28/2014 | | BOB'S ELECTRIC MOTORS | 231 - Accounts Payable | 1,862.92 |
| Bill | 11/30/2014 | | Greens Distribution LLC | 231 - Accounts Payable | 55.00 |
| Bill | 11/30/2014 | | Greens Distribution LLC | 231 - Accounts Payable | 41.25 |
| Bill | 11/30/2014 | | OLD WESTERN TRADER | 231 - Accounts Payable | 28.70 |
| Bill | 12/17/2014 | | Fullerform Co. | 231 - Accounts Payable | 981.35 |
| Bill | 12/18/2014 | | Dana Kepner Company | 231 - Accounts Payable | 692.81 |
| Bill | 12/20/2014 | | Fullerform Co. | 231 - Accounts Payable | 1,171.54 |
| Check | 12/22/2014 | ER | Paypal | 131.21 - Chase Regular Account | 140.00 |
| Bill | 12/22/2014 | | Dana Kepner Company | 231 - Accounts Payable | 136.47 |
| Bill | 12/22/2014 | | Dana Kepner Company | 231 - Accounts Payable | 202.84 |
| Bill | 12/22/2014 | | Chase Card Services | 231 - Accounts Payable | 623.04 |
| Credit | 12/23/2014 | | Dana Kepner Company | 231 - Accounts Payable | 148 |
| Total 620 - Materials & Supplies - Other | | | | | 45,049.43 |
| Total 620 - Materials & Supplies | | | | | 45,116.86 |
| Total 401 - Operating Expenses | | | | | 45,116.86 |
| TOTAL | | | | | 45,116.86 |

COMMISSIONERS
SUSAN BITTER SMITH – Chairman
BOB STUMP
BOB BURNS
DOUG LITTLE
TOM FORESE



JODI JERICH
Executive Director

ARIZONA CORPORATION COMMISSION

RECEIVED

2015 AUG -7 A 10:23

AZ CORP COMMISSION
DOCKET CONTROL

August 7, 2015

CERTIFIED MAIL

Mr. Mark A. Sparks
Golden Shores Water Company, Inc.
Post Office Box 37
12812 Oatman Highway
Topock, Arizona 86436

RE: GOLDEN SHORES WATER COMPANY, INC. – APPLICATION FOR A RATE INCREASE, DOCKET NO. W-01815A-14-0173

LETTER OF DEFICIENCY

Dear Mr. Sparks:

In reference to your amended rate application received on July 9, 2015, this letter is to inform you that your application has not met the sufficiency requirements as outlined in Arizona Administrative Code R14-2-103.

Staff has found several deficiencies with your application, which are listed on a separate attachment. The 30-day sufficiency determination period will begin anew when the company corrects the deficiencies and Docket Control receives an original and sixteen copies of the corrected pages.

You have 15 calendar days, or until August 24, 2015, to correct the deficiencies or make other arrangements with Staff to remedy your rate application. If the corrections or other arrangements are not made by the above date, you will not be in compliance with the Procedural Order issued by the Commission on December 16, 2014. Please contact the assigned Staff person if you need assistance in correcting the deficiencies.

The Staff person assigned to your application is Crystal Brown. She can be reached by phone at (602) 542-0864 or toll free at (800) 222-7000 or by email at Cbrown@azcc.gov, if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "James Armstrong".

James Armstrong
Chief, Financial & Regulatory Analysis Section
Utilities Division

cc: Docket Control Center (sixteen copies)
Dwight Nodes, Hearing Division
Delbert Smith, Engineering
Consumer Services
Legal Division

GOLDEN SHORES WATER COMPANY – LIST OF DEFICIENCIES

1. Salary and Wage Expense (Page 1 of your application) – Please provide a breakdown by name position, salary, and duties for the Salaries and Wage Expense.
2. Purchased Power, List of Purchased Power Expenses (Page 1 of your application) – Thank you for the purchased power invoices you provided. The “Water Rate Application Checklist” on page 1 of your application also requires that a list showing the individual cost components of the total purchased power expense be provided. Staff has reviewed your application and found that the list was not provided. Please provide the list.
3. Repairs and Maintenance, List of Repairs and Maintenance Expenses (Page 1 of your application) – Thank you for the repairs and maintenance invoices you provided. The “Water Rate Application Checklist” on page 1 of your application also requires that a list showing the individual cost components of the total repairs and maintenance expense be provided. Staff has reviewed your application and found that the list was not provided. Please provide the list.
4. Outside Services (Page 1 of your application) – Thank you for the outside services invoices you provided. The “Water Rate Application Checklist” on page 1 of your application also requires that a list showing the individual cost components of the outside services expense be provided. Staff has reviewed your application and found that the list was not provided. Please provide the list.
5. Current Monthly Minimum Charge for Residential & Commercial ¾-Inch Meter (Page 9 of your application) – The current monthly minimum charge for the Residential and Commercial ¾-Inch meter authorized in Decision No. 61832 is \$25; however the monthly minimum charge shown on your amended application is \$20.00. Please correct.
6. Current Monthly Minimum Charge for Residential 1-Inch Meter (Page 9 of your application) – The current monthly minimum charge for the Residential 1-Inch meter authorized in Decision No. 61832 is \$50; however the monthly minimum charge shown on your amended application is \$61.00 (which is the monthly minimum charge authorized for commercial customers in Decision No. 74168, Interim Rates Proceeding). Please correct.
7. Current Monthly Minimum Charge for Residential 2-Inch Meter (Page 9 of your application) – The current monthly minimum charge for the Residential 2-Inch meter authorized in Decision No. 61832 is \$250; however the monthly minimum charge shown on your amended application is \$305.00 (which is the monthly minimum charge authorized for commercial customers in Decision No. 74168, Interim Rates Proceeding). Please correct.
8. Deposit (Page 11 of your application) – The deposit requirement stated in Decision No. 61832 is per R14-2-403.B; however the amount shown on your amended application is \$60.00. Please correct.

9. Deposit Interest (Page 11 of your application) – The deposit requirement stated in Decision No. 61832 is per R14-2-403.B; however the requirement shown on your amended application is R14-2-403-3.1. Please correct.
10. Re-establishment (within 12 months) Charge, (Page 11 of your application) – The deposit requirement stated in Decision No. 61832 is per R14-2-403.B; however the requirement shown on your amended application is R14-2-403-3.1. Please correct.

Staff's 2014 Annual Report Review Questions

Golden Shores Water Company, Inc. (W-01815A)

Contact Information:

President:

Ms. Linda Wayland
Golden Shores Water Company, Inc.
Post Office Box 37
Topock, Arizona 86436

Telephone: 520-623-5172

Required Corrections/Explanations (Address Each Problem Separately by issue/question number):

- 1) Large variance in other water revenue (USoA No. 474) from 2013 with a total of \$0.00 to 2014 with a total of \$16,054 shown on page 8 of the 2014 annual report.
 - a. Explain and discuss why there is a large variance between the other water revenue in USoA No. 474 from 2013 with a total of \$0.00 to \$16,054 in 2014 shown on page 8.
 - b. Correct the amount of other water revenue in USoA No. 474, if the amount is inaccurate.

- 2) Large variance in repairs and maintenance expense (USoA No. 620) from 2013 with a total of \$47,343.00 to 2014 with a total of \$13,569.00 shown on page 8 of the 2014 annual report.
 - a. Explain and discuss why there is a large variance between the repairs and maintenance expense in USoA No. 620 from 2013 with a total of \$47,343.00 to 2014 with a total of \$13,569.00 in 2014 shown on page 8.
 - b. Correct the amount of repairs and maintenance expense in USoA No. 620, if the amount is inaccurate.

- 3) Large variance in outside services expense (USoA No. 630) from 2013 with a total of \$142,996.00 to 2014 with a total of \$28,174.00 shown on page 8 of the annual report.
 - a. Explain and discuss why there is a large variance between the outside services expense in USoA No. 630 from 2013 with the total of \$142,996.00 to 2014 with a total of \$28,174.00 shown on page 8.
 - b. Correct the amount of outside services expense in USoA No. 630, if the amount is inaccurate.

- 4) Large variance in miscellaneous expense (USoA No. 675) from 2013 with a total of a negative \$2,030.00 to 2014 with a total of \$2,295.00 shown on page 8 of the 2014 annual report.
 - a. Explain and discuss why there is a large variance between miscellaneous expense in USoA No. 675 from 2013 with a total of a negative \$2,030.00 to 2014 with a total of \$2,295.00 shown on page 8.
 - b. Correct the amount of miscellaneous expense in USoA No. 675, if the amount is inaccurate.

To the extent necessary, please send back revised page 8 of the 2014 annual report with the correct information. Thank you!

COMPANY NAME**GOLDEN SHORES WATER COMPANY, INC.****COMPARATIVE STATEMENT OF INCOME AND EXPENSE**

| Acct. No. | OPERATING REVENUES | PRIOR YEAR | CURRENT YEAR |
|------------------|---|--------------------|---------------------|
| 461 | Metered Water Revenue | \$ 478,948 | \$ 531,953 |
| 460 | Unmetered Water Revenue | | |
| 474 | Other Water Revenues | - | 16,054 |
| | TOTAL REVENUES | \$ 478,948 | \$ 548,007 |
| | | | |
| | OPERATING EXPENSES | | |
| 601 | Salaries and Wages | \$ 95,428 | \$ 241,921 |
| 610 | Purchased Water | 1,973 | 1,934 |
| 615 | Purchased Power | 55,888 | 49,983 |
| 618 | Chemicals | 820 | - |
| 620 | Repairs and Maintenance | 47,343 | 13,569 |
| 621 | Office Supplies and Expense | 7,424 | 28,581 |
| 630 | Outside Services | 142,996 | 28,714 |
| 635 | Water Testing | 640 | - |
| 641 | Rents | 4,800 | 4,800 |
| 650 | Transportation Expenses | 17,932 | 16,570 |
| 657 | Insurance - General Liability | 6,814 | 8,295 |
| 659 | Insurance - Health and Life | 16,103 | 21,144 |
| 666 | Regulatory Commission Expense - Rate Case | 3,036 | 6,279 |
| 675 | Miscellaneous Expense | (2,030) | 2,295 |
| 403 | Depreciation Expense | 93,017 | 95,092 |
| 408 | Taxes Other Than Income | 9,363 | 23,745 |
| 408.11 | Property Taxes | 27,537 | 23,878 |
| 409 | Income Tax | (13,788) | (3,140) |
| | TOTAL OPERATING EXPENSES | \$ 515,296 | \$ 563,660 |
| | | | |
| | OTHER INCOME/EXPENSE | | |
| 419 | Interest and Dividend Income | \$ 89 | \$ 1 |
| 421 | Non-Utility Income | | |
| 426 | Miscellaneous Non-Utility Expenses | | |
| 427 | Interest Expense | 928 | 842 |
| | TOTAL OTHER INCOME/EXP | \$ (839) | \$ (841) |
| | | | |
| | NET INCOME/(LOSS) | \$ (37,187) | \$ (16,494) |

See Independent Accountants' Compilation Report