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**2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598**

**Kernville, Arden, Bodfish
Squirrel Mtn, Split Mtn, Southlake,
Onyx, Mtn Shadows, Lakeland**

**Name of District: Kern River Valley Location: and Ponderosa Pine Kern Co.
(TOWN OR CITY) (County)**

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2016**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: KERN RIVER VALLEY W

ANALYSIS OF UTILITY PLANT
 December/31/2016

Page No. 33
 Run Date: 2/24/2017
 Run Time: 2:18:05PM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR ba
I. INTANGIBLE PLANT						
301	ORGANIZATION	9,761.24				9,761.24
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	84,536.91				84,536.91
	TOTAL INTANGIBLE PLANT	94,298.15				94,298.15
II. LAND PLANT						
306	LAND AND LAND RIGHTS	403,336.07	29,503.97			432,840.04
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	48,846.23				48,846.23
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	11,996.11				11,996.11
315	WELLS	2,740,314.01	859,314.71	-2,526.03		3,597,102.69
316	SUPPLY MAINS	149,026.64				149,026.64
	TOTAL SOURCE OF SUPPLY PLANT	2,950,182.99	859,314.71	-2,526.03		3,806,971.67
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	114,713.52	21,896.02			136,609.54
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	2,842,228.74	412,014.21	-44,683.94		3,209,559.01
3241	SYS CONTROL COMPUTER EQUIP	0.00	242,639.16			242,639.16
325	OTHER PUMPING PLANT	63,906.24				63,906.24
	TOTAL PUMPING PLANT	3,020,848.50	676,549.39	-44,683.94		3,652,713.95
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	66,397.65				66,397.65
332	WATER TREATMENT EQUIPMENT	6,733,510.38	91,421.80	-131,652.39		6,693,279.79
	TOTAL WATER TREATMENT PLANT	6,799,908.03	91,421.80	-131,652.39		6,759,677.44
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	37,492.49	91,891.66			129,384.15
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	4,678,051.72	717,757.16	-156,955.18		5,238,863.70
3421	TANK PAINTING	561,688.17				561,688.17
343	TRANS AND DIST MAINS	8,207,862.36	202,569.47	-24,814.20		8,385,617.63
344	FIRE MAINS	0.00				0.00
345	SERVICES	864,127.79	73,612.40	-17,182.45		920,557.74
346	METERS	235,230.49	16,528.99			251,759.48
348	HYDRANTS	165,989.46	20,150.70	-445.00		185,695.16
	TOTAL TRANS AND DIST PLANT	14,750,452.48	1,122,510.38	-199,396.83		15,673,566.03
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	509,720.77	7,202.77			516,923.54
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	23,742.83				23,742.83
3721	OFFICE EQUIPMENT - COMPUTERS	35,994.22	6,580.44			42,574.66
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	399,288.28				399,288.28
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	5,785.42				5,785.42
376	COMMUNICATION EQUIPMENT	24,178.15				24,178.15
377	POWER OPERATED EQUIPMENT	63,878.62				63,878.62
378	TOOLS, SHOP AND GARAGE EQUIP	280,070.12	15,440.57			295,510.69
379	OTHER GENERAL PLANT	29,080.08				29,080.08
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	1,371,738.49	29,223.78			1,400,962.27
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	170.34				170.34
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,300,692.22	408,433.37	-274,058.46	201,997.65	1,637,064.79
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,300,862.56	408,433.37	-274,058.46	201,997.65	1,637,235.13
	TOTAL UTILITY PLANT IN SERVICE	30,691,627.27	3,216,957.40	-652,317.65	201,997.65	33,458,264.68

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016
SCHEDULE A-1d
KERN RIVER VALLEY DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2016	Balance 12/31/2015
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 30,654,969.3	\$ 29,101,348.3
4	GENERAL OFFICE PRORATE	\$ 1,472,548.3	\$ 1,111,111.5
5	RATE BASE WRITE-UP (NET)	\$ 1,103,442.3	\$ 612,088.4
6	PLANT NOT FUNDED BY CALWATER	\$ (2,412,669.3)	\$ (2,563,251.5)
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ 30,818,290.5</u>	<u>\$ 28,261,296.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 10,721,175.1	\$ 10,077,540.6
10	GENERAL OFFICE PRORATE	\$ 526,359.0	\$ 463,348.0
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 11,247,534.1</u>	<u>\$ 10,540,888.6</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,589,099.0	\$ 1,475,619.7
14	DEFERRED ITC	\$ 3,780.0	\$ 4,228.5
15	GENERAL OFFICE PRORATE	\$ 134,021.8	\$ 103,015.3
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 1,726,900.8</u>	<u>\$ 1,582,863.5</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 540,609.1	\$ 555,093.6
19	ADVANCES FOR CONSTRUCTION	\$ 12,726.8	\$ 13,225.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (12,248.9)	\$ (11,683.4)
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 565,584.8</u>	<u>\$ 580,002.4</u>
22	ADD MATERIALS AND SUPPLIES	\$ 8,658.8	\$ 7,374.7
23	ADD TANK PAINTING	\$ 242,967.5	\$ 125,635.4
24	ADD ADOPTED WORKING CASH (= Line 37)	\$ 283,000.0	\$ 279,700.0
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 17,812,897.1</u></u>	<u><u>\$ 15,970,252.3</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27 DETERMINATION OF OPERATIONAL CASH REQUIREMENT

28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible	\$ 4,439,533.2	\$ 3,715,141.9
29	Purchased Power & Commodity for Resale*	\$ 223,169.6	\$ 229,236.8
30	Meter Revenues: Bimonthly Billing	\$ 1,035,297.3	\$ 1,049,306.5
31	Other Revenues: Flat Rate Monthly Billing	\$ 932.3	\$ 821.7
32	Total Revenues (Line 30 + Line 31)	<u>\$ 1,036,229.6</u>	<u>\$ 1,050,128.2</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.09%	0.08%
34	5/24 x Line 28 x (100% - Line 33)	\$ 924,070.6	\$ 773,382.3
35	1/24 x Line 28 x Line 33	\$ 166.4	\$ 121.1
36	1/12 x Line 29	\$ 18,597.5	\$ 19,103.1
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 942,834.5	\$ 792,606.5
38	Total Adopted	\$ 283,000.0	\$ 279,700.0

SCHEDULE A-3**KERN RIVER VALLEY****Depreciation and Amortization Reserves****2016**

Line No.	Item (a)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year		436,695.78				
			10,488,736.16	1,754,899.94	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	90,496.23				
			875,560				
4	b) Charged to account No. 265		20,716.11				
5	c) Charged to clearing accounts	(G)	4,632.43				
			0.00				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	8,883.85				
			0.00	(B) 83,521.14			
8	Total Credits		1,000,288.62	83,521.14			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	72,060.81				
			378,259.19				
11	b) Cost of removal	(G)	0.00				
			21,770.04				
12	c) All other debits	(G)	(953.63)		(C) 0.00		
			0.00				
13	Total Debits		471,136.41		0.00		
14	Balances in reserves at end of year		11,454,584.15	1,838,421.08	0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized						
16	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation						
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:		882,739.20				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 31

Analysis of Depreciation Reserve - Account no 250

Run Date: 3/2/2017

Schedule A-3A

Dept: KERN RIVER VALLEY
WATER CO.

Run Time: 11:00:00 AM

ACCOUNT	BEGIN		PROVISIONS	RETIREMENT	SALVAGE	COST TO		OTHER	END BALANCE
	BALANCE					REMOVE			
I. SOURCE OF SUPPLY PLANT									
3110	STRUCTURES AND IMPROVEMENTS	36,160.13	-2,456.88	0.00	0.00	0.00	0.00	0.00	33,703.25
3120	COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130	LAKE, RIVER AND OTHER INTAKES	3,360.03	405.48	0.00	0.00	0.00	0.00	0.00	3,765.51
3140	SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150	WELLS	1,395,940.86	142,006.08	-2,526.03	0.00	0.00	0.00	0.00	1,535,420.91
3160	SUPPLY MAINS	69,825.17	3,874.68	0.00	0.00	0.00	0.00	0.00	73,699.85
3170	OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,505,286.19	143,829.36	-2,526.03	0.00	0.00	0.00	0.00	1,646,589.52
II. PUMPING PLANT									
3210	STRUCTURES AND IMPROVEMENTS	28,843.74	4,875.36	0.00	0.00	0.00	0.00	0.00	33,719.10
3220	BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230	OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240	PUMPING EQUIPMENT	1,243,413.12	102,373.32	-44,683.94	0.00	0.00	0.00	0.00	1,301,102.50
3241	SYSTEM CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3250	OTHER PUMPING PLANT	12,634.93	3,399.84	0.00	0.00	0.00	0.00	0.00	16,034.77
	TOTAL PUMPING PLANT	1,284,891.79	110,648.52	-44,683.94	0.00	0.00	0.00	0.00	1,350,853.37
III. WATER TREATMENT PLANT									
3310	STRUCTURES AND IMPROVEMENTS	21,337.08	2,987.88	0.00	0.00	0.00	0.00	0.00	24,324.96
3320	WATER TREATMENT EQUIPMENT	3,233,396.81	248,341.92	-131,652.39	0.00	0.00	0.00	0.00	3,350,086.34
	TOTAL WATER TREATMENT PLANT	3,254,733.89	251,329.80	-131,652.39	0.00	0.00	0.00	0.00	3,374,411.30
IV. TRANS AND DIST PLANT									
3410	STRUCTURES AND IMPROVEMENTS	6,886.97	1,420.92	0.00	0.00	0.00	0.00	0.00	8,307.89
3420	RESERVOIRS AND TANKS	1,511,401.00	174,383.64	-156,955.18	0.00	-21,770.04	0.00	0.00	1,507,059.42
3421	TANK PAINTING	172,681.61	50,046.36	0.00	0.00	0.00	0.00	0.00	222,727.97
3430	TRANS AND DIST MAINS	1,796,493.55	124,708.44	-24,814.20	0.00	0.00	0.00	0.00	1,896,387.79
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	330,565.30	9,764.64	-17,182.45	0.00	0.00	0.00	0.00	323,147.49
3460	METERS	144,738.84	-8,466.36	0.00	0.00	0.00	0.00	0.00	136,272.48
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	82,351.32	1,361.04	-445.00	0.00	0.00	0.00	0.00	83,267.36
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST PLANT	4,045,118.59	353,218.68	-199,396.83	0.00	-21,770.04	0.00	0.00	4,177,170.40
V. GENERAL PLANT									
3710	STRUCTURES AND IMPROVEMENTS	91,965.21	19,573.32	0.00	0.00	0.00	0.00	0.00	111,538.53
3720	OFFICE FURNITURE AND EQUIP	96,813.47	0.00	0.00	0.00	0.00	0.00	0.00	96,813.47
3721	OFFICE EQUIPMENT - COMPUTERS	16,030.74	0.00	0.00	0.00	0.00	0.00	0.00	16,030.74
3722	OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730	TRANSPORTATION EQUIPMENT	115,849.83	0.00	0.00	0.00	0.00	0.00	0.00	115,849.83
3740	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750	LABORATORY EQUIPMENT	6,309.13	726.60	0.00	0.00	0.00	0.00	0.00	7,035.73
3760	COMMUNICATION EQUIPMENT	8,500.13	3,624.36	0.00	0.00	0.00	0.00	0.00	12,124.49
3770	POWER OPERATED EQUIPMENT	4,903.35	0.00	0.00	0.00	0.00	0.00	0.00	4,903.35
3780	TOOLS, SHOP AND GARAGE EQUIP	60,871.22	19,857.00	0.00	0.00	0.00	0.00	0.00	80,728.22
3790	OTHER GENERAL PLANT	21,287.86	2,372.88	0.00	0.00	0.00	0.00	0.00	23,660.74
3800	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	-63,506.66	0.00	0.00	0.00	0.00	0.00	0.00	-63,506.66
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	389,024.28	46,154.16	0.00	0.00	0.00	0.00	0.00	405,178.44
	GO PLANT ALLOCATION	476,377.20	95,108.10	-72,060.81	933.08	0.00	20.55	0.00	500,378.12
	TOTAL DEPRECIATION	10,925,431.94	1,000,288.62	-450,320.00	933.08	-21,770.04	20.55	0.00	11,454,584.15



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Page No. 33

Run Date: 3/2/2017

Schedule A-3A
Dept: Bodfish

Run Time: 11:00:00 AM

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, SALVAGE, COST TO REMOVE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	5,032,039	5,133,756		(101,717)
25		601.2 Industrial Sales	407,546	330,199		77,347
26		601.3 Sales to Public Authorities	131,710	82,496		49,214
27		Sub-Total	5,571,294	5,546,450		24,844
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	1,547	1,628		(80)
38	605	Public Fire Protection Service	-	-		-
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	119,173	74,208		44,965
43		Sub-Total	120,721	75,836		44,885
44		Total Water Service Revenue	5,692,015	5,622,286		69,729
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	2,030	4,470		(2,440)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	27,325	(28,707)		56,032
51		Total Other Water Revenues	29,355	(24,237)		53,592
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	501,804	704,931		(203,127)
54		WRAM/MCBA Interest	6,085	1,775		4,311
54		Conservation Revenue Billed	(6,288)	944		(7,232)
55		Total WRAM Adjustments	501,601	707,650		(206,049)
56		Total Operating Revenues	6,222,971	6,305,699		(82,728)

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	5,032,039	5,133,756		(101,717)
25		601.2 Industrial Sales	407,546	330,199		77,347
26		601.3 Sales to Public Authorities	131,710	82,496		49,214
27		Sub-Total	5,571,294	5,546,450		24,844
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	1,547	1,628		(80)
38	605	Public Fire Protection Service	-	-		-
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	119,173	74,208		44,965
43		Sub-Total	120,721	75,836		44,885
44		Total Water Service Revenue	5,692,015	5,622,286		69,729
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	2,030	4,470		(2,440)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	27,325	(28,707)		56,032
51		Total Other Water Revenues	29,355	(24,237)		53,592
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	501,804	704,931		(203,127)
54		WRAM/MCBA Interest	6,085	1,775		4,311
54		Conservation Revenue Billed	(6,288)	944		(7,232)
55		Total WRAM Adjustments	501,601	707,650		(206,049)
56		Total Operating Revenues	6,222,971	6,305,699		(82,728)

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	100,416	32,070	68,346	
5	752	Storage Facilities Expenses	10,549	11,689	(1,140)	
7	753	Transmission and Distribution Lines	2,379	1,241	1,138	
8	754	Meter Expenses	11,346	10,695	651	
9	755	Customer Installation Expenses	147	684	(537)	
10	756	Miscellaneous	221,358	222,222	(864)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	95,899	28,401	67,498	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	25,005	17,128	7,877	
16	761	Maint. Of Transmission and Distribbut. Mains	108,587	9,769	98,818	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	4,783	86	4,697	
21	764	Maint. Of Meters	24	29	(4)	
22	765	Maint. Of Hydrants	-	-	-	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	580,494	334,014	246,480	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	302,862	282,345	20,517	
29	772	Meter Reading Expenses	10,769	11,947	(1,178)	
30	773	Customer Records and Collection Expenses	66,430	46,195	20,235	
32	774	Miscellaneous Customer Accounting Expenses	93,248	88,166	5,082	
33	775	Uncollectible Accounts	124,751	64,765	59,986	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	598,059	493,417	104,642	
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-	-	-	

9 Kern River Valley Water Co.

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	12,790	11,508	1,283
5	792	Office Supplies and Other Expenses	53,623	16,583	37,039
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	28,333	25,130	3,203
8	795	Employees Pensions and Benefits	904,126	756,343	147,783
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	624	2,673	(2,049)
12	798	Outside Service Employed	483	-	483
14	799	Miscellaneous General Expense	802,647	856,153	(53,506)
15		Maintenance			
16	805	Maintenance of General Plant	2,322	827	1,495
17		Total Administrative and General Expenses	1,804,948	1,669,217	135,731
18		VIII. Miscellaneous			
19	811	Rents	7,050	14,687	(7,637)
20	812	Admin. Exp. Transferred	(12,376)	(11,222)	(1,155)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(5,326)	3,465	(8,792)
23		Total Operating Expenses	4,179,430	3,423,661	755,769

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	207,637.28	207,637.28	0.00		
25	State corporate Franchise Tax	(2,118.11)	(2,118.11)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	77,748.07	77,748.07			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	88,119.27	88,119.27			0.00
30	Other Federal Tax					
31	Federal Income Tax	340,772.92	340,772.92			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	33,738.77	33,738.77			
36						
37						
38						
39		745,898.20	745,898.20	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	16,515.17	16,515.17	0.00		
25	State corporate Franchise Tax	(788.49)	(788.49)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	35,014.88	35,014.88			0.00
30	Other Federal Tax					
31	Federal Income Tax	126,857.07	126,857.07			
32	payroll allocation	5,231.58	5,231.58			
33						
34						
35	General Office Allocation	12,559.89	12,559.89			
36						
37						
38						
39		195,389.86	195,389.86	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	4,099.28	4,099.28	0.00		
25	State corporate Franchise Tax	(247.37)	(247.37)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	10,200.28	10,200.28			0.00
30	Other Federal Tax					
31	Federal income Tax	39,798.30	39,798.30			
32	payroll allocation	1,459.92	1,459.92			
33						
34						
35	General Office Allocation	3,940.29	3,940.29			
36						
37						
38						
39		59,250.68	59,250.68	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	26,944.43	26,944.43	0.00		
25	State corporate Franchise Tax	(123.69)	(123.69)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	1,902.98	1,902.98			0.00
30	Other Federal Tax					
31	Federal Income Tax	19,899.15	19,899.15			
32	payroll allocation	1,217.02	1,217.02			
33						
34						
35	General Office Allocation	1,970.15	1,970.15			
36						
37						
38						
39		51,810.04	51,810.04	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

KERN

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	Not Applicable								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased		Not Applicable						
18									
19									

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon 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.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		See Attached Schedule	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**Kern River Valley District
Well Production - Year 2016
Schedule D-1**

Unit No.	Location	I.D. Size (inches)	Depth (feet)	Production		Runhours
				AF	MGALS	HOURS
<u>Kernville/Arden</u>						
014-01	701 Evans Road	6	565	0.6	0.2	n/a
017-01	701 Evans Road	6	450	152.3	49.6	n/a
018-01	41 Lakeshore Dr.	6	540	-	-	n/a
002-01	Countrywood	6		0.3	0.1	n/a
003-01	Countrywood			-	-	n/a
002-01	226 Sirretta	10	81	-	-	n/a
003-01	24 Sirretta	10	84	-	-	n/a
004-01	24 Sirretta	10	52	-	-	n/a
005-01	530 Sirretta	10	56	-	-	n/a
007-01	150 Sirretta	8	104	-	-	n/a
009-01	190 Sirretta	10	95	-	-	n/a
010-01				-	-	n/a
011-01	150 Sirretta	10	78	-	-	n/a
012-01	150 Sirretta	12	125	-	-	n/a
013-01	150 Sirretta	8	100	-	-	n/a
014-01	65 Burlando	8	100	-	-	n/a
015-01	150 Sirretta	10	150	-	-	n/a
016-01	150 Sirretta	10	150	-	-	n/a
001-01	Old State	6	170	-	-	n/a
002-01	605 Old State	6	295	-	-	n/a
002-01	Pinehurst	6	500	-	-	n/a
003-01		6	460	-	-	n/a
<u>Split Mountain</u>						
001-01	121 Cane Peak	6	258	-	-	n/a
002-01	121 Cane Peak	8	310	20.3	6.6	n/a
003-01	1989 Evans Road	7	265	-	-	n/a
015-01				5.7	1.9	n/a
<u>Southlake</u>						
005-01	Hwy 178	12	236	54.4	17.7	n/a
005-02	Hwy 178	12	110	47.1	15.4	n/a
007-01	Hwy 178	10	205	58.0	18.9	n/a
008-01	Hwy 178	10	210	44.3	14.5	n/a
003-01	Squirrel Mountain	6	428	-	-	n/a
005-01	Squirrel Mountain	6	578	-	-	n/a
005-02	Squirrel Mountain	6		-	-	n/a
007-01	Squirrel Mountain	6	362	-	-	n/a
009-01	Squirrel Mountain	6	650	-	-	n/a
010-01	Squirrel Mountain	6	661	-	-	n/a

**Kern River Valley District
Well Production - Year 2016
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size</u> <u>(inches)</u>	<u>Depth</u> <u>(feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
012-01	Squirrel Mountain	8	545	-	-	n/a
<u>Upper Bodfish</u>						
001-01	19 Sprint Ct.	6	419	-	-	n/a
003-01	19 Sprint Ct.	8	399	-	-	n/a
104-01	Rembach	8	520	41.3	13.5	n/a
104-02	Rembach	8	600	13.6	4.4	n/a
<u>Lower Bodfish</u>						
005-01	376 Rim Road	6	190	-	-	n/a
005-02	376 Rim Road	6	190	-	-	n/a
008-01	286 Bodfish Cyn Rod	8	250	-	-	n/a
008-02	286 Bodfish Cyn Rod	8	250	59.9	19.5	n/a
008-03	286 Bodfish Cyn Rod	8	250	-	-	n/a
013-01	Bodfish Cyn Rod	8	270	35.7	11.6	n/a
<u>Lakeland</u>						
001-01	Warren Way			-	-	n/a
003-01				-	-	n/a
004-01	Warren Way	6	132	19.9	6.5	n/a
005-01	Warren Way	8	149	16.1	5.2	n/a
006-01	Warren Way	8	570	18.5	6.0	n/a
007-01				6.4	2.1	n/a
<u>Onyx</u>						
001-01	8091 Easy St.			-	-	n/a
002-01	High 178	8	174	9.3	3.0	n/a
005-01				26.4	8.6	n/a
Sub Total				630.2	205.3	-
<u>Wheeled</u>				36.2	11.8	
Grand Total				594.0	193.6	-

Number of Wells = 56

CALIFORNIA WATER SERVICE COMPANY

STORAGE FACILITIES- DECEMBER 31, 2016

SCHEDULE D - 2

District/Station	System	Tank Capacity (1000gal)	Construction Date	Date of Last Inspection/Cleaning	Coating Type	Coating Year
Kern River Valley						
ARDEN STA. 002-T2	ARDEN/KERNVILLE	50	2008	11/23/2011	GALV.	2008
ARDEN STA. 006-T1 (CHRISTMAS TREE)	ARDEN/KERNVILLE	42	0	5/8/2013		
ARDEN STA. 007-T1 (OAKWOOD)	ARDEN/KERNVILLE	42	0	4/26/2013		
ARDEN STA. 008-T1 (UPPER JUNIPER HIGHLANDS)	ARDEN/KERNVILLE	42	0	4/2/2014	GALV.	0
ARDEN STA. 009-T1 (COUNTRYWOOD)	COUNTRYWOOD	40	0	7/9/2015	GALV.	
ARDEN STA. 009-T2 (COUNTRYWOOD)	COUNTRYWOOD	21	0	3/7/2014	C.T.S.	0
ARDEN STA. 011-T1 (NELLYE DENT)	ARDEN/KERNVILLE	320	0	2/3/2016	EPOX-WHT	2016
ARDEN STA. 013-T1 (WINDY HILL)	ARDEN/KERNVILLE	79	0	4/2/2014		
ARDEN STA. 014-T1 (EVANS RD.)	ARDEN/KERNVILLE	300	0	9/30/2014	EPOX-WHT	0
BODFISH STA. 010-T1 (DODGER)	BODFISH	360	0	5/7/2013	EPOX-WHT	0
BODFISH STA. 011-T1 (RIM RD. TK)	BODFISH	42	1995	3/16/2016	EPOX-WHT	2014
BODFISH STA. 103-T3 (CANYON HEIGHTS)	BODFISH	42	0	3/5/2015	EPOX-WHT	2009
BODFISH STA. 103-T4	BODFISH	150	2005	1/22/2014	GALV.	2005
BODFISH STA. 104-T3	BODFISH	10	2007	3/22/2012		
BODFISH STA. 104-T4	BODFISH	10	2007	3/22/2012		
BODFISH STA. 203-T1 (JUNIPER HILLS)	BODFISH	100	1965	5/8/2013		
KERNVILLE STA. 001-T1 (TREAT. PLANT BAY TANK)	ARDEN/KERNVILLE	138	0	3/16/2016	EPOX-WHT	2014
KERNVILLE STA. 001-T2	ARDEN/KERNVILLE	7	0	3/7/2014	EPOX-D.S.G	0
KERNVILLE STA. 001-T3	ARDEN/KERNVILLE	409	2006	3/29/2016	EPOX-WHT	2006
KERNVILLE STA. 001-T4	ARDEN/KERNVILLE	400	2007	3/23/2015	EPOX-WHT	2007
KERNVILLE STA. 005-T1 (GROVE PARK)	ARDEN/KERNVILLE	360	1972	3/19/2014	EPOX-WHT	2007
KERNVILLE STA. 006-T1 (PASCO)	ARDEN/KERNVILLE	210	0	3/22/2012	EPOX-WHT	0
LAKELAND STA. 007-T1 (LAKELAND TK)	LAKELAND WATER	300	1996	5/7/2013	EPOX-D.S.G	0
LAKELAND STA. 008-T1	LAKELAND WATER	22	2015	3/5/2015	EPOX-WHT	2015
LAKELAND STA. 008-T2	LAKELAND WATER	22	2015	3/5/2015	EPOX-WHT	2015
MT SHADOW STA. 003-T1 (MT. SHADOWS)	ARDEN/KERNVILLE	42	0	4/1/2014	GALV.	0
MT SHADOW STA. 006-T3	ARDEN/KERNVILLE	22	2009	3/16/2016	EPOX-D.S.G	2009
MT SHADOW STA. 006-T4	ARDEN/KERNVILLE	22	2009	3/23/2011	EPOX-D.S.G	2009
ONYX STA. 001-T1	ONYX WATER	11	2011			
ONYX STA. 003-T2	ONYX WATER	100	2004	12/20/2011	EPOX-WHT	2004
ONYX STA. 003-T3	ONYX WATER	100	2004	3/29/2016	EPOX-D.S.G	2004
SOUTH LAKE STA. 001-T1 (SOUTHLAKE LOWER TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	280	1964	4/3/2014	C.T.S.	0
SOUTH LAKE STA. 002-T1 (SOUTHLAKE UPPER TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	100	2000	6/1/2016	EPOX-WHT	0
SOUTH LAKE STA. 002-T2 (SOUTHLAKE UPPER TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	100	2016	3/16/2016	EPOX-WHT	2016
SPLIT MOUNTAIN STA. 001-T1	SPLIT MOUNTAIN	10	2009	3/23/2015	EPOX-D.S.G	2009
SPLIT MOUNTAIN STA. 002-T1 (HOMESTEAD)	SPLIT MOUNTAIN	165	0	4/2/2014		
SPLIT MOUNTAIN STA. 004-T1 (PALA)	SPLIT MOUNTAIN	80	0	4/3/2014	EPOX-M.G.G	0
SPLIT MOUNTAIN STA. 015-T1	SPLIT MOUNTAIN	50	2008	3/16/2016	GALV.	2008
SQUIRREL MOUNTAIN (&QUAIL VAL) STA. 005-T1 (LEGGIO TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	93	0	12/20/2011	EPOX-WHT	1998
SQUIRREL MOUNTAIN (&QUAIL VAL) STA. 007-T1 (GAUTCHE TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	210	0	2/9/2016	EPOX-WHT	1996
SQUIRREL MOUNTAIN (&QUAIL VAL) STA. 013-T1 (KISSACK TK)	SOUTHLAKE/SQUIRREL MOUNTAIN	300	1996	12/23/2009	EPOX-WHT	1996
District Total		5,073				

KERN

**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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING								
		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING - Continued							Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20			
23	Cast Iron									
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									
32	Wood									
33	Other (specify)									
34	Total									

California Water Service Company
Supply And Distributions Mains
12/31/2016

Department: 134-KERN RIVER VALLEY WATER CO.

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"							-800			-800
1 - 1/4"										
1 - 1/2"										
2"		12,001		1,710			21,385		6,522	41,618
2-3/8"										
2-1/2"	14,485									14,485
3"	5,208						2,813		8,764	16,785
3-1/2"										
4"	97,177		108				6,501		30,313	134,099
4-1/2"										
5"										
5-1/2"										
6"	115,284		54				32		85,039	200,409
7"										
8"	19,398					3,834	596		23,470	47,298
9"										
10"	1,800									1,800
10-3/4"										
12"										
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	253,352	12,001	162	1,710		3,834	30,527		154,108	455,694

SCHEDULE D-4 Kern
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	4022	3845	0	0
Industrial	0	0		
Public Authorities	16	15		
Irrigation				
Other (specify)	0	2	0	0
Sub-Total	4038	3862	0	0
Private Fire Connections			4	3
Public Fire Connections			0	0
Totals	4038	3862	4	3

KVD

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 - in.	3,811	
3/4 - in.	10	2,646
1 - in.	22	1,775
1 1/4 - in.		
1 1/2 - in.	13	3
2 - in.	10	13
2 1/2 - in.		
3 - in.	2	
4 - in.		3
5 - in.		
6 - in.		2
8 - in.		
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		6
misc		6
Totals	3,868	4,454

SCHEDULE D-6

Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	_____
2. Used, before repair	_____ 17
3. Used, after repair	_____ 0
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 1,159
2. More than 10, but less than 15 years	_____ 468
3. More than 15 years	_____ 3,438

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total		
Commercial	15	13	19	15	18	21	101	256	247
Industrial							0	0	0
Public Authority						1	1	3	6
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	0	0
Total	15	13	19	15	18	22	102	158	253

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	28	31	34	25	22	15	155	260	247
Industrial							0	0	0
Public Authority			2			1	3	4	6
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	0	0
Total	28	31	36	25	22	16	158	260	253

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 5,370

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	(G)	787.87
		7,527.99
100.3. Construction work in progress	(G)	232,973.07
		142,874.80
241. Advances for construction		(12,144.97)
265. Contributions in aid of construction		(530,132.10)

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Chris Whitley

Address P O Box 1260 (7138 Lake Isabella Blvd.), Lake Isabella, CA 93240

Telephone 760-379-5336

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2016 to December 31, 2016.

KERN RIVER VALLEY

Signature

Vice President & Corporate Controller
Title

Date

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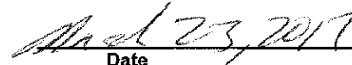
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KERN RIVER VALLEY


Signature

Vice President & Corporate Controller

Title


Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

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, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned David B. Healey
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Vice President & Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 23, 2017
Date

INDEX

	<u>Page</u>
Acres Irrigated	15
Advances for Construction	16
Construction work in progress	16
Contribution in aid of construction	16
Depreciation and amortization reserves	2
Material and supplies on hand	16
Meters and services on pipe system	13
Operating expenses	4-6
Operating revenues	7
Population served	15
Service connections, active	14
Signature	16.a
Source of supply and water developed	11
Storage facilities	11
Taxes	8
Transmission and distribution facilities	12
Utility plant in service	2