

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	



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 Bus. Unit: CWSCO
 Dept: SELMA

ANALYSIS OF UTILITY PLANT
 December/31/2016

Page No. 17
 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	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	308,375.38				308,375.38
	TOTAL INTANGIBLE PLANT	308,375.38				308,375.38
II. LAND PLANT						
306	LAND AND LAND RIGHTS	570,245.27			-2,841.47	567,403.80
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	1,615,540.78				1,615,540.78
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,615,540.78				1,615,540.78
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,921,212.11		-5,108.01		1,916,104.10
3211	PAVEMENT	55,379.20	41,221.50			96,600.70
324	PUMPING EQUIPMENT	3,534,517.40	120,998.38	-37,558.87		3,617,956.91
3241	SYS CONTROL COMPUTER EQUIP	493,659.78				493,659.78
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	6,004,768.49	162,219.88	-42,666.88		6,124,321.49
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	93,077.73				93,077.73
332	WATER TREATMENT EQUIPMENT	382,800.96				382,800.96
	TOTAL WATER TREATMENT PLANT	475,878.69				475,878.69
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	16,425.43				16,425.43
342	RESERVOIRS AND TANKS	1,436,666.33				1,436,666.33
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	9,164,914.81	135,979.52	-27,134.39		9,273,759.94
344	FIRE MAINS	0.00				0.00
345	SERVICES	5,560,398.17	658,472.73	-157.72		6,218,713.18
346	METERS	850,521.37	78,089.15	-20,068.17		908,542.35
348	HYDRANTS	1,538,470.51	100,035.71	-565.00		1,637,941.22
	TOTAL TRANS AND DIST PLANT	18,567,396.62	972,577.11	-47,925.28		19,492,048.45
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	448,061.73				448,061.73
3711	PAVEMENT	29,298.12				29,298.12
3720	OFFICE FURNITURE AND EQUIPMENT	74,642.09				74,642.09
3721	OFFICE EQUIPMENT - COMPUTERS	14,701.48	1,119.50			15,820.98
3722	COMPUTER SOFTWARE	9,904.61				9,904.61
373	TRANSPORTATION EQUIPMENT	173,944.13	68,395.09	-24,590.47		217,748.75
374	STORES EQUIPMENT	34,168.55				34,168.55
375	LABORATORY EQUIPMENT	844.54	3,858.46			4,703.00
376	COMMUNICATION EQUIPMENT	32,129.24				32,129.24
377	POWER OPERATED EQUIPMENT	827.36				827.36
378	TOOLS, SHOP AND GARAGE EQUIP	69,288.97				69,288.97
379	OTHER GENERAL PLANT	6,593.64				6,593.64
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	894,404.46	73,373.05	-24,590.47		943,187.04
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,148,786.56	360,733.12	-242,051.63	178,406.69	1,445,874.74
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,148,786.56	360,733.12	-242,051.63	178,406.69	1,445,874.74
	TOTAL UTILITY PLANT IN SERVICE	29,585,396.25	1,568,903.16	-357,234.26	175,565.22	30,972,630.37

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016
SCHEDULE A-1d
SELMA 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	\$ 29,176,838.3	\$ 27,765,712.8
4	GENERAL OFFICE PRORATE	\$ 1,300,571.9	\$ 1,101,852.2
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ 30,477,410.2</u>	<u>\$ 28,867,565.0</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 9,367,287.7	\$ 8,552,932.5
10	GENERAL OFFICE PRORATE	\$ 464,886.4	\$ 459,486.8
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 9,832,174.2</u>	<u>\$ 9,017,818.9</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 3,043,610.6	\$ 2,644,191.1
14	DEFERRED ITC	\$ 20,813.1	\$ 21,203.4
15	GENERAL OFFICE PRORATE	\$ 118,369.6	\$ 102,156.9
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 3,182,793.3</u>	<u>\$ 2,767,551.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 1,694,675.0	\$ 1,764,698.0
19	ADVANCES FOR CONSTRUCTION	\$ 3,538,864.2	\$ 3,237,770.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 432,823.6	\$ 464,664.6
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 4,800,715.6</u>	<u>\$ 4,537,803.7</u>
22	ADD MATERIALS AND SUPPLIES	\$ 223,554.8	\$ 224,313.0
23	ADD TANK PAINTING	\$ -	\$ -
24	ADD ADOPTED WORKING CASH (= Line 37)	\$ 89,800.0	\$ 94,700.0
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 12,975,081.9</u></u>	<u><u>\$ 12,863,404.0</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)	\$ 3,137,370.7	\$ 3,118,040.0
29	Purchased Power & Commodity for Resale*	\$ 408,038.0	\$ 332,053.1
30	Meter Revenues: Bimonthly Billing	\$ 726,258.8	\$ 626,454.8
31	Other Revenues: Flat Rate Monthly Billing	\$ 61,203.1	\$ 91,231.7
32	Total Revenues (Line 30 + Line 31)	<u>\$ 787,462.0</u>	<u>\$ 717,686.5</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	7.77%	12.71%
34	5/24 x Line 28 x (100% - Line 33)	\$ 602,818.3	\$ 567,016.1
35	1/24 x Line 28 x Line 33	\$ 10,160.1	\$ 16,515.1
36	1/12 x Line 29	\$ 34,003.2	\$ 27,671.1
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 646,981.6	\$ 611,202.3
38	Total Adopted	\$ 89,800.0	\$ 94,700.0

SCHEDULE A-3**SELMA****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	(G)	433,056.65							
			8,721,018.89		211,594.22		0.00	0.00		
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	79,927.33							
			824,671							
4	b) Charged to account No. 265		72,167.64							
5	c) Charged to clearing accounts	(G)	4,091.41							
			20,368.92							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	12,653.09							
			0.00	(B)	30,468.90					
8	Total Credits		1,013,879.39		30,468.90					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	63,644.95							
			115,182.63							
11	b) Cost of removal	(G)	0.00							
			21,841.80							
12	c) All other debits	(G)	(842.26)			(C)	0.00			
			(1,500.00)							
13	Total Debits		198,327.12				0.00			
14	Balances in reserves at end of year		9,969,627.81		242,063.12		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:		265,105.94							
19	Indicate nature of these items and accounts affected									
20	(See Schedule A-3a opposite)									



Report ID: CWW406-

Schedule A-3A
Dept: SELMA

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

Page No. 17
Run Date: 3/2/2017
Run Time: 11:00:00 AM

ACCOUNT	BEGIN		COST TO				END
	BALANCE	PROVISIONS	RETIREMENT	SALVAGE	REMOVE	OTHER	BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	521,389.34	43,296.48	0.00	0.00	0.00	0.00	564,685.82
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	521,389.34	43,296.48	0.00	0.00	0.00	0.00	564,685.82
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	528,684.54	92,828.28	-5,108.01	0.00	0.00	0.00	616,404.81
3220 BOILER PLANT EQUIPMENT	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
3240 PUMPING EQUIPMENT	643,464.06	99,673.44	-37,558.87	0.00	-15,521.07	0.00	690,057.56
3241 SYSTEM CONTROL COMPUTER EQUIP	43,893.03	13,921.20	0.00	0.00	0.00	0.00	57,814.23
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,216,041.63	206,422.92	-42,666.88	0.00	-15,521.07	0.00	1,364,276.60
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	232,722.59	6,928.68	0.00	0.00	0.00	0.00	239,651.27
TOTAL WATER TREATMENT PLANT	232,722.59	6,928.68	0.00	0.00	0.00	0.00	239,651.27
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	11,582.23	1,934.88	0.00	0.00	0.00	0.00	13,517.11
3420 RESERVOIRS AND TANKS	291,603.40	32,899.56	0.00	0.00	0.00	0.00	324,502.96
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	3,252,308.24	273,114.48	-27,134.39	0.00	0.00	0.00	3,498,288.33
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,994,404.58	258,558.60	-157.72	0.00	-6,320.73	0.00	2,246,484.73
3460 METERS	224,071.52	27,642.00	-20,068.17	0.00	0.00	0.00	231,645.35
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	618,488.73	33,384.84	-565.00	0.00	0.00	0.00	651,308.57
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	6,392,458.70	627,534.36	-47,925.28	0.00	-6,320.73	0.00	6,965,747.05
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	128,854.20	17,372.28	0.00	0.00	0.00	0.00	146,226.48
3720 OFFICE FURNITURE AND EQUIP	35,341.85	2,575.20	0.00	0.00	0.00	0.00	37,917.05
3721 OFFICE EQUIPMENT - COMPUTERS	-914.84	421.92	0.00	0.00	0.00	0.00	-492.92
3722 OFFICE EQUIPMENT - SOFTWARE	-41.40	2,141.40	0.00	0.00	0.00	0.00	2,100.00
3730 TRANSPORTATION EQUIPMENT	129,963.63	20,368.92	-24,590.47	1,500.00	0.00	0.00	127,242.08
3740 STORES EQUIPMENT	23,073.25	529.56	0.00	0.00	0.00	0.00	23,602.81
3750 LABORATORY EQUIPMENT	-551.52	84.84	0.00	0.00	0.00	0.00	-466.68
3760 COMMUNICATION EQUIPMENT	47,093.75	-1,567.92	0.00	0.00	0.00	0.00	45,525.83
3770 POWER OPERATED EQUIPMENT	806.10	-125.88	0.00	0.00	0.00	0.00	680.22
3780 TOOLS, SHOP AND GARAGE EQUIP	5,967.45	3,201.12	0.00	0.00	0.00	0.00	9,168.57
3790 OTHER GENERAL PLANT	1,128.90	694.92	0.00	0.00	0.00	0.00	1,823.82
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	370,721.37	45,696.36	-24,590.47	1,500.00	0.00	0.00	393,327.26
GO PLANT ALLOCATION	420,741.91	84,000.59	-63,644.95	824.11	0.00	18.15	441,939.81
TOTAL DEPRECIATION	9,154,075.54	1,013,879.39	-178,827.58	2,324.11	-21,841.80	18.15	9,969,627.81

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	2,938,242	2,636,922		301,320
25		601.2 Industrial Sales	615,488	636,059		(20,571)
26		601.3 Sales to Public Authorities	229,372	224,717		4,655
27		Sub-Total	3,783,102	3,497,698		285,405
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	648,178	1,004,681		(356,502)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	648,178	1,004,681		(356,502)
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	51,821	51,344		477
38	605	Public Fire Protection Service	8,113	8,113		-
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	24,300	14,745		9,555
43		Sub-Total	84,234	74,202		10,032
44		Total Water Service Revenue	4,515,515	4,576,581		(61,066)
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	23,205	29,240		(6,035)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	22,104	(2,324)		24,427
51		Total Other Water Revenues	45,309	26,916		18,392
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	522,807	247,774		275,033
54		WRAM/MCBA Interest	2,648	749		1,899
54		Conservation Revenue Billed	5,711	1,489		4,223
55		Total WRAM Adjustments	531,167	250,012		281,155
56		Total Operating Revenues	5,091,991	4,853,509		238,482

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SCHEDULE B-3

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		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	2,904	3,496	(592)	
5	702	Operation Labor and Expense	-	300	(300)	
6	703	Miscellaneous Expense	0	-	0	
7	704	Purchased Water	-	-	-	
8		Maintenance				
9	706	Maint. Supervision and Engineering	550	1,420	(870)	
11	707	Maint. Of Structures and Improvements	-	-	-	
12	708	Maint. Of Reservoirs	-	-	-	
14	709	Maint. Of Lake, River other Intakes	-	-	-	
15	710	Maint. Of Springs and Tunnels	-	-	-	
16	711	Maint. Of Wells	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	3,454	5,216	(1,762)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	93,685	94,624	(939)	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	16,398	18,338	(1,940)	
28	725	Miscellaneous Expenses	71,534	33,482	38,052	
29	726	Fuel or Power Purchased For Pumping	408,038	332,053	75,985	
30		Maintenance				
31	729	Maint. Supervision and Engineering	14,165	22,430	(8,265)	
33	730	Maint. Of Structures and Improvements	1,490	602	888	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	20,080	9,798	10,282	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	625,389	511,326	114,063	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	8,251	7,864	387	
42	742	Operation Labor and Expenses	33,401	22,513	10,888	
43	743	Miscellaneous Expenses	9,746	8,497	1,250	
44	744	Chemicals and Filtering Materials	13,030	13,081	(51)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	562	226	336	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	7,719	10,896	(3,177)	
50		Total Water Treatment Expenses	72,709	63,077	9,632	

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	106,951	87,366	19,586	
5	752	Storage Facilities Expenses	2,265	2,226	38	
7	753	Transmission and Distribution Lines	34,097	6,792	27,305	
8	754	Meter Expenses	8,265	13,160	(4,894)	
9	755	Customer Installation Expenses	23	8	15	
10	756	Miscellaneous	15,310	20,617	(5,307)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	16,644	13,462	3,182	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	-	-	-	
16	761	Maint. Of Transmission and Distribbut. Mains	12,165	4,728	7,437	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	98,108	88,219	9,889	
21	764	Maint. Of Meters	4,490	5,238	(747)	
22	765	Maint. Of Hydrants	1,455	2,045	(590)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	299,774	243,861	55,913	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	299,293	307,428	(8,135)	
29	772	Meter Reading Expenses	5,056	5,545	(489)	
30	773	Customer Records and Collection Expenses	93,105	85,854	7,252	
32	774	Miscellaneous Customer Accounting Expenses	60,362	82,761	(22,399)	
33	775	Uncollectible Accounts	19,917	17,857	2,060	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	477,734	499,444	(21,710)	
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 Selma

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		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	16,187	13,360	2,827
5	792	Office Supplies and Other Expenses	13,447	15,602	(2,154)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	18,576	21,139	(2,563)
8	795	Employees Pensions and Benefits	501,479	585,029	(83,550)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	193	2,671	(2,478)
12	798	Outside Service Employed	483	-	483
14	799	Miscellaneous General Expense	765,817	837,791	(71,973)
15		Maintenance			
16	805	Maintenance of General Plant	1,119	336	784
17		Total Administrative and General Expenses	1,317,302	1,475,927	(158,625)
18		VIII. Miscellaneous			
19	811	Rents	34,380	35,425	(1,045)
20	812	Admin. Exp. Transferred	(3,234)	(16,160)	12,926
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	31,146	19,265	11,881
23		Total Operating Expenses	2,827,508	2,818,116	9,393

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	143,381.89	143,381.89	0.00		
25	State corporate Franchise Tax	(1,870.74)	(1,870.74)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	106,810.14	106,810.14			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	49,118.48	49,118.48			0.00
30	Other Federal Tax					
31	Federal Income Tax	300,974.62	300,974.62			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	29,798.47	29,798.47			
36						
37						
38						
39		628,212.87	628,212.87	0.00	0.00	0.00

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

SEL

**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 Claim	Capacity	Diversions Max.	Diversions 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 Location	Number	Dimensions	¹ Depth to Water		
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	Not Applicable	
17	Annual quantities purchased	(Unit chosen) ²	Million Gallons
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			

**Selma District
Well Production - Year 2016
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size (inches)</u>	<u>Depth (feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
004-03	1500 Tucker Street	14"	264	105.2	34.3	1,040
005-03	Arrants And Oranga	14"	294	-		
006-01	1800 Wilson Street	14"	315	206.7	67.4	1,991
007-01	Stillman And Orange	14"	211	102.2	33.3	2,028
008-01	1958 South Mc Call Avenue	12"	242	-		
010-01	2100 Sylvia Street	14"	306	-		
011-01	Aspen And "D" Street	16/12"	300	136.3	44.4	1,341
012-01	Mitchell And Nebraska	16"	382	134.6	43.9	938
013-02	Golden And Wright	30/14"	600	685.0	223.2	5,389
014-01	3101 Mitchell Street	30/16"	299	323.0	105.3	3,389
015-01	Floral And West Front Street	30/16"	300	-		
016-03	South Of Dinuba West Side Leonard	30/16"	630	307.1	100.1	2,415
017-02	9490 S Shaft Ave	16"	645	475.4	154.9	1,439
018-01	1261 Mill Street Lot 21	30/16"	570	348.8	113.7	2,825
019-01	2129 Young Street	16"	600	338.3	110.2	1,690
020-01	3175 Stillman Ave		670	255.8	83.3	1,418
022-01	3825 Orange Avenue & Dinuba	16"	640	420.7	137.1	1,426
Grand Total				3,839.1	1,251.0	27,328

Number of Wells = 8

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
Selma						
SELMA STA. 020-T1	SELMA	1,000	2008	11/10/2015	EPOX-WHT	2008
SELMA STA. 021-T1	SELMA	1,000	2004	2/9/2015	EPOX-WHT	2004
	District Total	2,000				

SEL

**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	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	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
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	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	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
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: 117-SELMA

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"										
1 - 1/4"										
1 - 1/2"										
2"					1,624		1,417			3,041
2-3/8"							115			115
2-1/2"										
3"							103			103
3-1/2"					299		318			617
4"	25,603	36,978			768		5,945	208		69,502
4-1/2"							4,095			4,095
5"										
5-1/2"										
6"	71,824	9,994			1,491		5,213	11,003	17,074	116,599
7"										
8"	79,498	9,590			1,029	60	5,768	9,098	97,494	202,537
9"										
10"										
10-3/4"										
12"	14,646	960				712	120	38,147	6,822	61,407
12-3/4"										
14"						60				60
15"										
16"								398		398
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	191,571	57,522			5,211	832	23,094	58,854	121,390	458,474

SCHEDULE D-4 Selma
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	5280	5353	809	789
Industrial	20	20		
Public Authorities	121	120		
Irrigation				
Other (specify)	7	15		
Sub-Total	5428	5508	809	789
Private Fire Connections			88	90
Public Fire Connections			626	629
Totals	5428	5508	1523	1508

SELMA

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	4,594	
3/4 - in.		2,997
1 - in.	621	3,097
1 1/4 - in.		
1 1/2 - in.	66	10
2 - in.	191	236
2 1/2 - in.		
3 - in.	28	3
4 - in.	9	57
5 - in.		
6 - in.	4	41
8 - in.		36
10 - in.		2
12 - in.		2
16 - in.		
18 - in.		
other		6
misc		92
Totals	5,513	6,579

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	_____ 0
3. Used, after repair	_____ 24
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 3,709
2. More than 10, but less than 15 years	_____ 825
3. More than 15 years	_____ 1,125

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

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total			
Commercial	62	58	61	74	93	125	473	1208	1830	
Industrial	2	2	2	2	3	2	13	29	25	
Public Authority	3	3	3	4	6	11	30	94	91	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other						2	2	6	5	
Total	67	63	66	80	102	140	518	1337	1951	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total			
Commercial	131	149	154	123	98	80	735	1208	1830	
Industrial	3	3	4	3	2	1	16	29	25	
Public Authority	12	13	14	11	9	5	64	94	91	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other			1	3			4	6	5	
Total	146	165	173	140	109	86	819	1337	1951	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 25,329

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)	695.86
		205,244.30
100.3. Construction work in progress	(G)	205,764.53
		-147,499.50
241. Advances for construction		-3,108,190.37
265. Contributions in aid of construction		-1,652,724.32

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Steve Johnson

Address 2042 2nd Street, Selma, CA 93662

Telephone 559-896-3417

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.

Selma

Signature

Vice President & Corporate Controller

Title

Date

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)	695.86
		205,244.30
100.3. Construction work in progress	(G)	205,764.53
		-147,499.50
241. Advances for construction		-3,108,190.37
285. Contributions in aid of construction		-1,652,724.32

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Steve Johnson

Address 2042 2nd Street, Selma, CA 93662

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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.

Selma


Signature

Vice President & Corporate Controller
Title

March 23, 2017
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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Name of Utility

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Vice President & Corporate Controller
Title (Please Print)

David B. Healey
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