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2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Arden-Cordova Location: Rancho Cordova, Sacramento
(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

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		I. INTANGIBLE PLANT					
1	301	Organization	10,633	-	-	-	10,633
2	302	Franchises and Consents (Schedule A-1b)	1,893	-	-	-	1,893
3	303	Other Intangible Plant	1,966,081	52,121	(2,453)	-	2,015,749
4		Total intangible plant	1,978,607	52,121	(2,453)	-	2,028,275
		II. LANDED CAPITAL					
5	306	Land and Land Rights	1,422,934	-	(2,272)	-	1,420,662
		Total Landed Capital	1,422,934	-	(2,272)	-	1,420,662
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	4,592,776	4,700	(472,694)	-	4,124,782
11	316	Supply Mains	11,276,429	-	-	-	11,276,429
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	15,869,205	4,700	(472,694)	-	15,401,211
		IV. PUMPING PLANT					
14	321	Structures and Improvements	1,277,801	21,170	(182,664)	-	1,116,307
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	19,579,371	241,514	(940,945)	-	18,879,940
18	325	Other Pumping Plant	662,582	-	(13,637)	-	648,945
19		Total pumping plant	21,519,754	262,684	(1,137,246)	-	20,645,192
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	3,002,005	8,491	(398,899)	-	2,611,597
21	332	Water Treatment Equipment	9,896,628	62,653	(359,858)	-	9,599,423
22		Total water treatment plant	12,898,633	71,144	(758,757)	-	12,211,020

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
23	341	Structures and improvements	8,552	-	-	-	8,552
24	342	Reservoirs and tanks	10,232,845	331,037	(52,319)	-	10,511,563
25	343	Transmission and distribution mains	29,728,162	4,862,081	(13,960)	-	34,576,283
26	344	Fire mains	141,603	-	-	-	141,603
27	345	Services	12,011,411	2,380,413	(91,433)	-	14,300,391
28	346	Meters	8,649,650	1,188,550	(631,863)	-	9,206,337
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	4,410,898	393,845	(3,080)	-	4,801,663
31	349	Other transmission and distribution plant	58,574	-	-	-	58,574
32		Total transmission and distribution plant	65,241,695	9,155,926	(792,655)	-	73,604,966
		VII. GENERAL PLANT					
33	371	Structures and improvements	521,453	-	-	-	521,453
34	372	Office furniture and equipment	146,145	224	(1,063)	-	145,306
35	373	Transportation equipment	471,246	-	-	(17,761)	453,485
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	12,601	-	(2,633)	-	9,968
38	376	Communication equipment	53,532	-	-	-	53,532
39	377	Power operated equipment	48,840	-	-	-	48,840
40	378	Tools, shop and garage equipment	253,747	6,176	(2,750)	-	257,173
41	379	Other general plant	2,970	-	-	-	2,970
42		Total general plant	1,510,534	6,400	(6,446)	(17,761)	1,492,727
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	301,968	-	-	-	301,968
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	301,968	-	-	-	301,968
47		Total utility plant in service	120,743,330	9,552,975	(3,172,523)	(17,761)	127,106,021

SCHEDULE A-1b
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2016 (c)	Balance 1/1/2016 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	127,084,414	120,713,611
3		Construction Work in Progress	738,325	2,360,116
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	127,822,738	123,073,727
6		Less Accumulated Depreciation		
7		Plant in Service	42,250,554	42,893,736
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	42,250,554	42,893,736
10		Less Other Reserves		
11		Deferred Income Taxes	11,125,148	9,034,481
12		Deferred Investment Tax Credit	180,344	189,116
13		Other Reserves	463,788	454,246
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	11,769,280	9,677,843
15		Less Adjustments		
16		Contributions in Aid of Construction	29,813,367	30,850,935
17		Advances for Construction	21,588,376	21,697,098
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	51,401,743	52,548,033
20		Add Materials and Supplies	168,295	188,417
21		Add Working Cash (=Line 34)	658,443	(286,300)
		Add General Office, Rgions, District office, CSA allocation	1,847,054	1,944,667
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	25,074,953	19,800,900
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

GOLDEN STATE WATER COMPANY
Arden Cordova Customer Service Area

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
	OPERATING EXPENSES:				
1	70400	PURCHASED WATER	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	547.4	37.5	20,533.8
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	69.6	31.7	2,205.0
5	77300	COMMON CUSTOMER ACCOUNT	488.5	25.0	12,219.6
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	46.1	0.0	0.0
8	78000	OPERATION LABOR	657.8	12.5	8,222.4
9	78100	ALL OTHER OPERATION EXPENSES	307.3	66.5	20,445.4
10	78700	MAINTENANCE LABOR	237.4	12.5	2,967.1
11	78800	ALL OTHER MAINTENANCE EXPENSES	272.3	59.7	16,260.7
12	79200	OFFICE SUPPLIES AND EXPENSE	93.6	29.8	2,788.6
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	77.2	(165.1)	(12,746.7)
15	79500	PENSIONS AND BENEFITS	335.6	(1.8)	(604.0)
16	79600	BUSINESS MEALS	1.0	28.4	29.4
17	79700	REGULATORY COMMISSION	0.0	7.5	0.0
18	79800	OUTSIDE SERVICES	104.1	54.5	5,671.0
19	79900	MISCELLANEOUS	32.4	(156.2)	(5,063.8)
20	79910	ALLOCATED GENERAL OFFICE	3,098.9	6.1	18,804.3
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	13.2	61.2	805.9
22	81100	RENT	83.3	(21.0)	(1,750.1)
23	81500	A&G LABOR	127.6	12.5	1,594.7
24	50300	DEPRECIATION AND AMORTIZATION	1,743.6	0.0	0.0
25	50710	PROPERTY TAXES	558.8	40.0	22,351.7
26	50720	PAYROLL TAXES	85.4	13.5	1,152.4
27	50730	LOCAL TAXES	91.5	182.5	16,699.5
28		STATE INCOME TAX	225.0	96.0	21,600.6
29		FEDERAL INCOME TAX	568.9	106.0	60,307.8
30		TOTAL OPERATING EXPENSES	9,866.4		214,495.4
31		AVERAGE LAG ----->			21.74

AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION
IN ADVANCE OF COLLECTING REVENUES
(\$ in Thousands)

32	(1) Average Lag in Collection of Revenues	46.10 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	21.74 days
34	(3) Excess of Collection Lag over Payment Lag	24.36 days
35	(4) Total of Expenses, Taxes and Depreciation	\$9,866.4
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$27.0
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$658.4</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

SCHEDULE A-3
Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	41,675,527	1,218,213	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,750,839	118,794	-	-
4	(b) Charged to Account 265	1,288,336	28,416	-	-
5	(c) Charged to Clearing Accounts	-	-	-	-
6	(d) Salvage recovered	9,828	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	3,049,003	147,210	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	3,167,798	4,725	-	-
11	(b) Cost of removal	649,110	-	-	-
12	(c) All other debits ^{1/}	17,761	-	-	-
13	Total debits	3,834,669	4,725	-	-
14	Balance in reserve at end of year	40,889,861	1,360,698	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

SCHEDULE A-3a
Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(1,782,548)	(118,995)	472,694	381,474	(1,047,375)
6	316	Supply mains	(2,491,225)	(294,315)	-	-	(2,785,540)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(4,273,773)	(413,310)	472,694	381,474	(3,832,915)
		II. PUMPING PLANT					
9	321	Structures and improvements	(165,823)	(33,290)	182,664	-	(16,449)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(9,067,138)	(538,430)	940,945	-	(8,664,623)
13	325	Other pumping plant	(83,678)	(34,690)	13,637	-	(104,731)
14		Total pumping plant	(9,316,639)	(606,410)	1,137,246	-	(8,785,803)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(948,923)	(97,957)	398,899	-	(647,981)
16	332	Water treatment equipment	(5,223,459)	(254,423)	359,858	-	(5,118,024)
17		Total water treatment plant	(6,172,382)	(352,380)	758,757	-	(5,766,005)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(3,178,917)	(161,048)	52,319	219,466	(3,068,180)
20	343	Transmission and distribution mains	(8,508,886)	(549,803)	13,960	14,923	(9,029,806)
21	344	Fire mains	(5,270)	(3,483)	-	-	(8,753)
22	345	Services	(4,497,551)	(382,601)	91,433	31,716	(4,757,003)
23	346	Meters	(2,947,501)	(440,612)	631,863	(5,193)	(2,761,443)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(1,459,462)	(93,047)	3,080	1,481	(1,547,948)
26	349	Other transmission and distribution plant	(26,907)	(1,212)	-	-	(28,119)
27		Total trans. and distribution plant	(20,624,494)	(1,631,806)	792,655	262,393	(21,201,252)
		V. GENERAL PLANT					
28	371	Structures and improvements	(256,772)	(7,457)	-	-	(264,229)
29	372	Office furniture and equipment	(105,985)	(7,198)	1,063	-	(112,120)
30	373	Transportation equipment	(381,072)	-	17,761	(4,585)	(367,896)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(9,591)	(301)	2,633	-	(7,259)
33	376	Communication equipment	(16,017)	(1,563)	-	-	(17,580)
34	377	Power operated equipment	(48,839)	-	-	-	(48,839)
35	378	Tools, shop and garage equipment	(193,051)	(12,952)	2,750	-	(203,253)
36	379	Other general plant	(2,970)	-	-	-	(2,970)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	(273,942)	(5,798)	-	-	(279,740)
39		Total general plant	(1,288,239)	(35,269)	24,207	(4,585)	(1,303,886)
40		TOTAL	(41,675,527)	(3,039,175)	3,185,559	639,282	(40,889,861)

**SCHEDULE B-1
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES	(1), (2)	(1)	
2	601	Metered sales to general customers			
3		601.1 Commercial sales	8,180,587	9,247,077	(1,066,490)
4		601.2 Industrial sales	5,111	4,960	151
5		601.3 Sales to public authorities	190,127	195,210	(5,082)
6		Sub-total	8,375,825	9,447,247	(1,071,421)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	1,536,190	2,176,762	(640,572)
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	1,536,190	2,176,762	(640,572)
12	603	Sales to irrigation customers			
13		603.1 Metered sales	992,577	881,276	111,301
14		603.2 Unmetered sales	-	-	-
15		Sub-total	992,577	881,276	111,301
16	604	Private fire protection service	268,281	258,577	9,704
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(20,603)	(36,835)	16,233
22		Sub-total	247,678	221,742	25,937
23		Total water service revenues	11,152,271	12,727,026	(1,574,755)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	64,522	21,137	43,384
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(346)	26,895	(27,241)
29		Total other water revenues	64,175	48,033	16,143
30	501	Total operating revenues	11,216,446	12,775,058	(1,558,612)

(1) Amount excludes \$30,000 of 2015 WRAM under-collection, which is estimated to not be collected within 24 months as required for revenue recognition under the accounting guidance for alternative revenue programs. As a result, for 2015, Arden-Cordova did not record \$30,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Golden State Water Company's (GSWC) February 2016 filing to the CPUC for recovery. During 2016, Arden-Cordova recognized approximately \$30,000 of the \$30,000 as water revenues.

(2) On December 15, 2016, the CPUC issued a final decision on GSWC's water general rate case. GSWC filed a general rate case application in July 2014 for all of its water ratemaking areas and the general office to determine new rates for the years 2016 - 2018. The new rates approved by the CPUC were retroactive to January 1, 2016. Due to the delay in approving the general rate case, year-to-date 2016 billed revenues were based on 2015 adopted rates established in the prior rate case. As authorized by the CPUC, GSWC tracked the rate difference between interim rates and final rates authorized by the CPUC in December, retroactive to January 1, 2016. As a result, GSWC has a retroactive rate receivable of \$338,442 related to Arden-Cordova as of 12/31/2016. Surcharges will be implemented later in 2017 to recover the retroactive rate difference.

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B		-	(555)	555
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		639	1,000	(361)
4	703	Miscellaneous expenses	A			10	1,322	(1,313)
5	704	Purchased water including supply balancing account	A	B	C	(407,376)	271,869	(679,245)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		-	2,010	(2,010)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		48	17	31
9	708	Maintenance of collect and impound reservoirs	A			111	231	(120)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			13,586	10,744	2,842
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			103	9,758	(9,655)
14	712	Maintenance of supply mains	A			58	-	58
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				(392,820)	296,397	(689,218)
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		18,912	20,386	(1,475)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	Pumping labor and expenses	A	B		113,949	124,229	(10,280)
22	725	Miscellaneous expenses	A			24,683	23,052	1,631
23	726	Fuel or power purchased for pumping	A	B	C	898,892	812,576	86,316
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		7,509	8,570	(1,060)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		270	1,007	(737)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		94,267	94,494	(227)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				1,158,481	1,084,313	74,168

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		33,742	32,338	1,405
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			179,367	195,889	(16,522)
34	743	Miscellaneous expenses	A	B		56,216	53,084	3,132
35	744	Chemicals and filtering materials	A	B		228,558	78,214	150,343
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		14,994	16,789	(1,795)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		40,949	79,046	(38,097)
39	748	Maintenance of water treatment equipment	A	B		60,075	69,959	(9,884)
40		Total water treatment expenses				613,901	525,319	88,582
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		41,511	39,108	2,403
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			49	-	49
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			18,073	25,933	(7,860)
46	754	Meter expenses	A			92,960	80,021	12,940
47	755	Customer installations expenses	A			12,144	14,569	(2,425)
48	756	Miscellaneous expenses	A			149,857	131,990	17,867
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		7,949	7,760	189
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		1,003	5,944	(4,941)
53	761	Maintenance of trans. and distribution mains	A			114,598	35,810	78,788
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			13,445	18,403	(4,958)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			54,545	40,590	13,955
59	765	Maintenance of hydrants	A			15,493	16,689	(1,196)
60	766	Maintenance of miscellaneous plant	A				-	-
61		Total transmission and distribution expenses				521,628	416,816	104,812

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
	790	Transferred Customer Expenses			242,139	236,710	5,428	
62	771	Supervision	A	B	23,664	23,292	373	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	52,637	50,660	1,977	
65	773	Customer records and collection expenses	A		67,727	71,450	(3,723)	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		401	-	401	
68	775	Uncollectible accounts	A	B	31,221	24,298	6,924	
69		Total customer account expenses			417,789	406,409	11,380	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		84,164	172,632	(88,468)	
73	783	Advertising expenses	A		-	1,800	(1,800)	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		Total sales expenses			84,164	174,432	(90,268)	
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses			3,815,212	3,303,083	512,129	
77	791	Administrative and general salaries	A	B	9,447	4,792	4,655	
78	792	Office supplies and other expenses	A	B	82,932	95,254	(12,321)	
79	793	Property insurance	A		-	-	-	
80	793	Property insurance, injuries and damages		B				
81	794	Injuries and damages	A		17,030	18,452	(1,423)	
82	795	Employees' pensions and benefits	A	B	437,910	450,953	(13,043)	
83	796	Franchise requirements	A	B	2,613	1,097	1,516	
84	797	Regulatory commission expenses	A	B	-	-	-	
85	798	Outside services employed	A		55,582	33,229	22,353	
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses						
88	799	Miscellaneous general expenses	A		51,053	(1,761)	52,814	
		Maintenance						
89	805	Maintenance of general plant	A	B	7,337	10,660	(3,322)	
90		Total administrative and general expenses			4,479,116	3,915,758	563,358	
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	30,181	37,798	(7,617)	
92	812	Administrative expenses transferred - Credit	A	B	-	-	-	
93	813	Duplicate charges - Credit	A	B	-	-	-	
94		Total miscellaneous			30,181	37,798	(7,617)	
95		Total operating expenses			6,912,440	6,857,243	55,197	

SCHEDULE B-4
Taxes Charged During Year

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	815,622	815,622			
2	State income taxes	55,646	29,615		26,031	
3	Payroll taxes	76,624	76,624			
4	Other state and local taxes	106,145	106,145			
5	Other federal taxes	-	-			
6	Federal income tax	215,764	(58,810)		274,574	
7	Groundwater assessments	55,891	55,891			
	Total	1,325,692	1,025,087		300,605	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min	____ (Unit) ²		
1									
2									
3									
4	Treatment Plant	American	Coloma PIt					3,157,434	
5									
6									
7									
8	WELLS						Pumping Capacity	Annual Quantities Pumped	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water	____ (Unit) ²			
9									
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
Line No.	Designation	Location	Number	____ (Unit) ²				____ (Unit) ²	
18									
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from	Carmichael Water District							
30	Annual quantities purchased	10,145	(Unit chosen) ²	CCF					
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

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

³ Average depth to water surface below ground surface.

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

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2016 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Agnes Circle	Well No 8 Well 8 Pump	1958	80	112	09N06E34C01M	470	12&16	150	DWT	Elec	50	500	260				Well thru PRV to system
Cal Am Connection - International	Connection		91	0													Emergency connection with Cal-Am Water Co.
Cal Am Connection - Malaga	Connection		79	0													Emergency connection with Cal-Am Water Co.
Cal Am Connection - Mills Tower	Connection		91	0													Emergency connection with Cal-Am Water Co.
Capital	Well No 23 Well 23 Pump	1998	101	0	08N06E02C01M	885	20		DWT	Elec	250	2200	354				Well to perchlorate treatment to system. Back-up Generator
Carmichael Water District Connection	Connection	2016		0								3125					Purchased water connection to West Zone
Citrus Rd																	No Facilities
City of Folsom Connection - Hazel Ave	Connection		145	0													Connection with City of Folsom
Coloma	Well No 20 Well 20 Pump Mn Filter Treatment Plant Booster A Booster B Booster C Booster D Booster E Booster F Booster G Booster H Booster 1 Booster 2 Booster 3 Booster 4 Booster 5 Reservoir 1 Reservoir 2 Reservoir 3 Reservoir 4	1992	118	25	09N06E24J01M	610	18	270	DWT	Elec	200	2500	230				Well to horiz. Mn filter to reservoir.
				4,316					VT	NG	210	4000	140				Clearwell to System
									VT	NG	210	4000	140				Clearwell to System
			116						VT	Elec	75	2000	120				Clearwell to System
			116						VT	Elec	75	2000	120				Clearwell to System
			116						VT	Elec	75	2000	120				Clearwell to System
			116						VT	Elec	75	2000	120				Clearwell to System, Magna Drive
			116						VT	Elec	75	2000	120				Clearwell to System
			116						VT	Elec	75	2000	120				Clearwell to System
			116						VT	Elec	75	3000	70				Sed Basin to Clearwell, VFD
			116						VT	Elec	40	1500	70				Sed Basin to Clearwell
			116						VT	Elec	40	1500	70				Sed Basin to Clearwell
			116						VT	Elec	40	1500	70				Sed Basin to Clearwell
			116						VT	Elec	40	1500	70				Sed Basin to Clearwell
			116											1.000	Clearwell	W. Steel	
			116											1.000	Clearwell	W. Steel	
		1997	116											2.000	Clearwell	W. Steel	
		2002	116											5.000	Clearwell	W. Steel	

Plant Facility Index

Region: I

District: Northern

CSA: Arden - Cordova

System: 118 - Cordova

Plant	Major Facility	Year Built	Base Elev.	2016 Prod (AF)	Wells				Pumps					Tanks			Remarks
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material	
Cristobal																	No Facilities
Dolecetto	Well No.6 Well 6 Pump	1956	87	1,014	09N06E27R01M	405	12&16	120	DWT	Elec	100	750	336				Well to perchlorate treatment to system.
El Segundo																	No Facilities
Folsom Canal Turnout	Booster A Booster B Booster C Booster D Booster E		125 125 125 125 125						VT VT VT VT VT	Elec Elec Elec Elec Elec	75 75 75 75 75	2360 2360 2360 2360 2360	103 103 103 103 103				Folsom Canal to Coloma Treatment Plant, VFD Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma Folsom Canal to Coloma
Folsom Well																	No Facilities
Georgetown																	No Facilities
Gilbert																	No Facilities
Marcel																	No Facilities
Mather	Well No. 18 Well 18 Pump	1986	96	823	08N06E02M01M	560	16	242	DWT	Elec	200	1800	333				Well to perchlorate treatment to system.
Negrara																	No Facilities
Oselot	Booster A Booster B Booster C Booster D Booster E Reservoir	2006 2006 2006 2006 2006 2006	97 97 97 97 97						VT VT VT VT VT	Elec Elec Elec Elec Elec	50 50 50 75 75	1250 1250 1250 2000 2000	130 130 130 130 130	5.000	Ground	W. Steel	Resv to system Resv to system Resv to system Resv to system Resv to system
Park	Well No. 17 Well 17 Pump	1960	113	1,153	9N07E18M01M	502	16	185	DWT	Elec	125	1400	250				Well to system
Paseo	Well 24 Well 24 Pump	2013		1,230	09N06E34L02M	512	17		Subm	Elec	125	1050	326				Well to System
PRV Station 1 - Gold Express & Gold																	Sunrise East Zone to Sunrise West
PRV Station 2 - Coloma & Citrus																	Sunrise East Zone to Sunrise West
PRV Station 3 - Folsom & Sunrise																	Sunrise East Zone to Sunrise West
PRV Station 4 - Trade Center W of																	Sunrise East Zone to Sunrise West
PRV Station 5 - Citrus S of Coloma																	Sunrise East Zone to Sunrise West
Pyrites WTP	Treatment Plant Booster A Booster B	2005 2005	116 116	2,932					VT VT	Elec Elec	30 30	1800 1800	40 40				Filtered Water Boosters to Coloma clearwell.

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping

Line No.	Description	1	2	3	4	5	6	8	10
11	Cast Iron	-	-	-	672	-	1,022	106	471
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	181	1,047	-	-	-	2,315	-	-
16	Asbestos Cement	-	102	35	38,510	-	273,082	187,636	47,397
17	Ductile Iron	-	-	-	1,129	-	4,476	123,568	634
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	6,654	-	5,508	-	17,777	30,638	2,337
20									
21									
22	Total	181	7,803	35	45,819	-	298,672	341,948	50,839

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping (Continued)

Line No.	Description	12	14	16	18	20	24	Other Sizes		Total All Sizes
								22/30		
23	Cast Iron	-	-	152	-	-	-	-	-	2,423
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,543
28	Asbestos Cement	80,368	2,928	15,523	-	-	-	210	-	645,791
29	Ductile Iron	53,137	1,887	36,971	3,472	438	20,128	3,407	-	249,247
30	HDPE	-	-	-	-	-	4,070	-	-	4,070
31	PVC	46,524	3,643	5,650	-	-	-	-	-	118,731
32										
33										
34	Total	180,029	8,458	58,296	3,472	438	24,198	3,617	-	1,023,805

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	12,234	13,062	2,175	1,533
Commercial (including domestic)	1,169	1,167	-	-
Industrial	4	4	-	-
Public authorities	37	34	-	-
Irrigation	439	463	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	13,883	14,730	2,175	1,533
Private fire connections	-	-	568	568
Public fire hydrants	-	-	-	-
Total *	13,883	14,730	2,743	2,101

* Data run as of 1/5/2016 and 1/4/2017, respectively.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	2,915	
3/4 - in	9,897	1,849
1 - in	1,462	10,154
1 1/2 - in	117	79
2 - in	1,081	874
3 - in	56	160
4 - in	18	120
6 - in	21	164
8 - in	16	311
Other	1	3,120
Total *	15,584	16,831

* Data run as of 1/4/2017

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	135
3. Used, after repair	10
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	14,267
2. More than 10, but less than 15 years	913
3. More than 15 years	404

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Department of Public Health
 Address: 1616 Capital Avenue MS 7408
 Phone Number: 916-449-5600
 Account Number: Project Number 3410015-006
 Date Hired: 2009

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 303,651

Meter Size	No. of Metered Customers (PER ACTUAL BILLING'S BILL COUNTS, not the active counts as of 12/31/2016) * Bi-Monthly*	No. of Metered Customers (PER ACTUAL BILLING'S BILL COUNTS, not the active counts as of 12/31/2016) *Monthly*	Monthly Surcharge Per Customer (per Advice Letter 1500-W) Rate per / month
5/8 X 3/4 inch	14,179	20	\$ 0.75
3/4 inch	57,371	73	1.13
1 inch	7,330	404	1.88
1 1/2 inch	586	180	3.75
2 inch	4,373	1,881	6
3 inch including special meter size	179	1,384	11.25
4 inch	31	169	18.75
6 inch		59	37.5
8 inch		12	60
10 inch		12	86.25
Number of Flat Rate Customers	10,517	-	1.4
Total	94,566	4,194	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	174,004
Deposits during the year		<u>347,956</u>
Interest earned for calendar year		<u>17</u>
Withdrawals from this account		<u>(316,324)</u>
Balance at end of year	\$	<u>205,653</u>

4. Reason or Purpose of Withdrawal from this bank account:

Payment for the semi-annual debt payment (to cover both principal and interest payments).

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	153,149	196,513	147,437	207,834	213,113	357,852	397,327
Industrial	43	21	49	34	109	41	235	532
Public authorities	1,057	2,214	664	2,598	5,077	7,683	11,024	30,317
Irrigation	3,739	4,356	6,693	9,866	30,317	41,694	91,076	187,741
Other	319	15	319	30	541	35	-	1,259
Contract	-	-	-	-	-	-	-	-
Total	158,307	203,119	155,162	220,362	249,157	407,305	499,662	1,893,074

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	486,064	394,167	468,500	245,700	215,481	1,809,912	3,483,137
Industrial	32	320	74	153	-	579	1,111	1,076
Public authorities	22,215	14,761	10,830	2,921	1,664	52,391	82,708	81,520
Irrigation	59,198	100,115	54,045	33,506	9,370	256,234	443,975	378,944
Other	86	360	158	374	(11)	967	2,226	2,774
Contract	-	-	-	-	-	-	-	-
Total	567,595	509,723	533,607	282,654	226,504	2,120,083	4,013,157	3,735,179

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

Total acres irrigated _____

Total population served _____ 70,308 *

* Assumes 4,1773 per household.

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$	<u><u>168,295</u></u>
100.3	Construction Work in Progress	\$	<u><u>738,325</u></u>
241	Advances for Construction	\$	<u><u>21,588,376</u></u>
265	Contributions in Aid of Construction	\$	<u><u>29,813,367</u></u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

of Arden-Cordova District
Name of District

of Golden State Water Company
Name of Utility

at 3005 Gold Canal Drive, Rancho Cordova CA 95670
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)

Gladys Farrow
Signature

909 394-3600
Telephone Number

April 28, 2017
Date

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