

Received _____
Examined _____

U# _____

2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino
(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	2-3
Schedule A-1b - Franchises and Consents	3
Schedule A-1c - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-10
Schedule B-4 - Taxes Charged During Year	11
Schedule D-1 - Sources of Supply and Water Developed	12
Schedule D-2 - Description of Storage Facilities	12
Schedule D-3 - Description of Transmission and Distribution Facilities	13
Schedule D-4 - Number of Active Service Connections	14
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	16
Declaration	17
Index	18

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	155	-	-	-	155
2	302	Franchises and Consents (Schedule A-1b)	1,169	-	-	-	1,169
3	303	Other Intangible Plant	1,262,443	51,684	-	-	1,314,127
4		Total intangible plant	1,263,767	51,684	-	-	1,315,451
		II. LANDED CAPITAL					
5	306	Land and Land Rights	3,709,151	33,023	-	-	3,742,174
		Total Landed Capital	3,709,151	33,023	-	-	3,742,174
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	19,942	-	-	-	19,942
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	1,728,324	-	-	-	1,728,324
11	316	Supply Mains	64,133	-	-	-	64,133
12	317	Other Source of Supply Plant	16,607	-	-	-	16,607
13		Total source of supply plant	1,829,006	-	-	-	1,829,006
		IV. PUMPING PLANT					
14	321	Structures and Improvements	1,875,906	-	-	-	1,875,906
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	6,653,706	114,870	(90,022)	-	6,678,554
18	325	Other Pumping Plant	904,353	-	-	-	904,353
19		Total pumping plant	9,433,965	114,870	(90,022)	-	9,458,813
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	162,904	-	-	-	162,904
21	332	Water Treatment Equipment	659,984	33,250	-	-	693,234
22		Total water treatment plant	822,888	33,250	-	-	856,138

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	275,926	-	-	-	275,926
24	342	Reservoirs and tanks	4,850,519	-	-	-	4,850,519
25	343	Transmission and distribution mains	25,468,454	1,214,333	(44,575)	-	26,638,212
26	344	Fire mains	142,853	22,309	-	-	165,162
27	345	Services	10,789,921	410,183	(67,892)	(11,608)	11,120,604
28	346	Meters	2,295,587	106,985	(297,274)	11,608	2,116,906
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	3,426,500	132,992	(3,188)	-	3,556,304
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	47,249,760	1,886,802	(412,929)	-	48,723,633
		VII. GENERAL PLANT					
33	371	Structures and improvements	60,648	-	(600)	-	60,048
34	372	Office furniture and equipment	72,059	-	-	-	72,059
35	373	Transportation equipment	440,725	70,355	(45,029)	1,094	467,145
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	134	-	-	-	134
38	376	Communication equipment	134,945	2,580	-	(1,094)	136,431
39	377	Power operated equipment	667,263	71,958	-	-	739,221
40	378	Tools, shop and garage equipment	132,839	41	-	-	132,880
41	379	Other general plant	1,858	-	-	-	1,858
42		Total general plant	1,510,471	144,934	(45,629)	-	1,609,776
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	1,593	-	-	-	1,593
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,593	-	-	-	1,593
47		Total utility plant in service	65,820,601	2,264,563	(548,580)	-	67,536,584

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	67,536,586	65,820,602
3		Construction Work in Progress	3,578,235	756,491
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	71,114,822	66,577,093
6		Less Accumulated Depreciation		
7		Plant in Service	21,950,221	21,255,265
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	21,950,221	21,255,265
10		Less Other Reserves		
11		Deferred Income Taxes	8,152,468	7,677,944
12		Deferred Investment Tax Credit	60,828	63,708
13		Other Reserves	14,814	7,611
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	8,228,110	7,749,263
15		Less Adjustments		
16		Contributions in Aid of Construction	2,219,636	2,175,712
17		Advances for Construction	3,246,811	3,351,630
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	5,466,447	5,527,343
20		Add Materials and Supplies	185,123	172,620
21		Add Working Cash (=Line 34)	34,875	518,593
22		Add General Office, Rgions, District office, CSA allocation	992,645	1,063,345
23		TOTAL DISTRICT RATE BASE (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	36,682,688	33,799,781
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
Region 3 Customer Service Areas

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	13,334.5	69.3	923,660.0
2 72600	POWER FOR PUMPING	3,695.9	45.7	168,765.8
3 73500	PUMP TAXES	8,850.0	109.4	968,418.2
4 74400	CHEMICALS	1,221.8	56.8	69,454.8
5 77300	COMMON CUSTOMER ACCOUNT	2,619.3	25.0	65,524.4
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	330.8	0.0	0.0
8 78000	OPERATION LABOR	3,720.8	12.5	46,510.1
9 78100	ALL OTHER OPERATION EXPENSES	1,482.6	55.4	82,138.4
10 78700	MAINTENANCE LABOR	1,832.1	12.5	22,901.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	6,260.6	65.6	410,598.5
12 79200	OFFICE SUPPLIES AND EXPENSE	600.5	38.2	22,925.2
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	541.3	(165.1)	(89,362.2)
15 79500	PENSIONS AND BENEFITS	2,457.1	(1.8)	(4,422.8)
16 79600	BUSINESS MEALS	8.3	28.4	236.9
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	153.1	52.7	8,067.7
19 79900	MISCELLANEOUS	11.7	13.7	160.1
20 79910	ALLOCATED GENERAL OFFICE	17,197.7	6.1	104,356.1
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	156.0	62.4	9,740.1
22 81100	RENT	220.7	(17.8)	(3,937.9)
23 81500	A&G LABOR	1,358.8	12.5	16,984.6
24 50300	DEPRECIATION AND AMORTIZATION	12,720.5	0.0	0.0
25 50710	PROPERTY TAXES	2,852.7	40.0	114,109.2
26 50720	PAYROLL TAXES	576.9	13.5	7,788.1
27 50730	LOCAL TAXES	1,146.3	182.5	209,204.2
28	STATE INCOME TAX	2,275.2	96.0	218,416.7
29	FEDERAL INCOME TAX	7,703.1	106.0	816,530.0
30	TOTAL OPERATING EXPENSES	93,328.5		4,188,767.4
31	AVERAGE LAG ----->			44.88

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	46.41 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	44.88 days
34	(3) Excess of Collection Lag over Payment Lag	1.53 days
35	(4) Total of Expenses, Taxes and Depreciation	\$93,328.5
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$255.7
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$391.3</u>

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

DISTRICT ALLOCATION

Orange County	Claremont	San Dimas	San Gabriel Valley	Barstow	Calipatria	Desert	Wrightwood	Total Region III
171	58	65	39	35	5	9	9	391

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	20,239,108	1,016,160	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	1,311,171	72,848	-	-
4	(b) Charged to Account 265	54,151	-	-	-
5	(c) Charged to Clearing Accounts	4,509	-	-	-
6	(d) Salvage recovered	1,901	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	1,371,732	72,848	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	548,580	-	-	-
11	(b) Cost of removal	201,046	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	749,626	-	-	-
14	Balance in reserve at end of year	20,861,214	1,089,008	-	-
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	(11,326)	(247)	-	-	(11,573)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(876,513)	(49,603)	-	-	(926,116)
6	316	Supply mains	(13,262)	(1,744)	-	-	(15,006)
7	317	Other source of supply plant	(6,184)	(890)	-	-	(7,074)
8		Total source of supply plant	(907,285)	(52,484)	-	-	(959,769)
		II. PUMPING PLANT					
9	321	Structures and improvements	(501,241)	(51,212)	-	-	(552,453)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(3,423,765)	(227,315)	90,022	15,500	(3,545,558)
13	325	Other pumping plant	(437,244)	(34,998)	-	-	(472,242)
14		Total pumping plant	(4,362,250)	(313,525)	90,022	15,500	(4,570,253)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(78,175)	(5,376)	-	-	(83,551)
16	332	Water treatment equipment	(454,753)	(23,411)	-	-	(478,164)
17		Total water treatment plant	(532,928)	(28,787)	-	-	(561,715)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	(8,824)	(11,644)	-	-	(20,468)
19	342	Reservoirs and tanks	(898,001)	(75,668)	-	-	(973,669)
20	343	Transmission and distribution mains	(7,469,771)	(448,117)	44,575	47,505	(7,825,808)
21	344	Fire mains	(5,548)	(3,219)	-	-	(8,767)
22	345	Services	(2,580,983)	(220,201)	69,186	129,166	(2,602,832)
23	346	Meters	(1,293,301)	(125,977)	295,980	3,501	(1,119,797)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(822,866)	(71,225)	3,188	3,373	(887,530)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(13,079,294)	(956,051)	412,929	183,545	(13,438,871)
		V. GENERAL PLANT					
28	371	Structures and improvements	(27,771)	(935)	600	-	(28,106)
29	372	Office furniture and equipment	(32,872)	(1,297)	-	-	(34,169)
30	373	Transportation equipment	(450,109)	(4,509)	43,935	-	(410,683)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(134)	-	-	-	(134)
33	376	Communication equipment	(131,250)	-	1,094	100	(130,056)
34	377	Power operated equipment	(623,425)	(6,470)	-	-	(629,895)
35	378	Tools, shop and garage equipment	(90,811)	(5,753)	-	-	(96,564)
36	379	Other general plant	(88)	-	-	-	(88)
37	390	Other tangible property	(891)	(20)	-	-	(911)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(1,357,351)	(18,984)	45,629	100	(1,330,606)
40		TOTAL	(20,239,108)	(1,369,831)	548,580	199,145	(20,861,214)

**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			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	8,107,816	8,184,841	(77,025)
4		601.2 Industrial sales	170,894	190,679	(19,785)
5		601.3 Sales to public authorities	934,869	991,483	(56,614)
6		Sub-total	9,213,579	9,367,003	(153,424)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	101,982	118,987	(17,006)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	101,982	118,987	(17,006)
16	604	Private fire protection service	61,451	60,867	584
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	9,179	10,645	(1,466)
19	607	Sales to governmental agencies by contracts	229,530	318,529	(89,000)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(8,936)	(21,494)	12,559
22		Sub-total	291,224	368,547	(77,323)
23		Total water service revenues	9,606,784	9,854,537	(247,752)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	32,828	30,631	2,197
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	5,516	(1,466)	6,982
29		Total other water revenues	38,344	29,165	9,179
30	501	Total operating revenues	9,645,128	9,883,702	(238,573)

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

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B		18,132	13,657	4,475
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			21	-	21
5	704	Purchased water including supply balancing account	A	B	C	-	-	-
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		9,799	6,594	3,205
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			197	943	(746)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	-	-
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		2,120	-	2,120
16		Total source of supply expense				30,270	21,194	9,075
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		-	519	(519)
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		131,535	92,367	39,168
22	725	Miscellaneous expenses	A			5,752	2,288	3,464
23	726	Fuel or power purchased for pumping	A	B	C	567,749	689,073	(121,324)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		129	-	129
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	602	(602)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		293,563	121,129	172,434
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				998,728	905,978	92,750

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	-	173	(173)	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		51,811	64,270	(12,459)	
34	743	Miscellaneous expenses	A	B	45	46	(2)	
35	744	Chemicals and filtering materials	A	B	46,734	51,079	(4,344)	
		Maintenance						
36	746	Maintenance supervision and engineering	A	B	-	104	(104)	
37	746	Maintenance of structures and equipment						
38	747	Maintenance of structures and improvements	A	B	-	-	-	
39	748	Maintenance of water treatment equipment	A	B	22,893	18,819	4,074	
40		Total water treatment expenses			121,483	134,491	(13,008)	
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B	2,957	8,660	(5,703)	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		51	16	35	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		403	1,064	(661)	
46	754	Meter expenses	A		339	42	298	
47	755	Customer installations expenses	A		5,585	4,446	1,140	
48	756	Miscellaneous expenses	A		220,279	211,258	9,021	
		Maintenance						
49	758	Maintenance supervision and engineering	A	B	8,406	10,395	(1,989)	
50	758	Maintenance of structures and plant						
51	759	Maintenance of structures and improvements	A	B	-	-	-	
52	760	Maintenance of reservoirs and tanks	A	B	171	3,662	(3,491)	
53	761	Maintenance of trans. and distribution mains	A		153,398	152,005	1,393	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		211,004	289,676	(78,672)	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		78,842	77,125	1,717	
59	765	Maintenance of hydrants	A		35,957	39,687	(3,730)	
60	766	Maintenance of miscellaneous plant	A					
61		Total transmission and distribution expenses			717,393	798,036	(80,643)	

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				118,768	123,321	(4,553)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		36,412	43,063	(6,651)
65	773	Customer records and collection expenses	A			151,777	132,421	19,356
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			47,111	33,234	13,877
68	775	Uncollectible accounts	A	B	C	11,195	18,496	(7,301)
69		Total customer account expenses				365,262	350,534	14,728
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			164	421	(257)
73	783	Advertising expenses	A			1,432	1,204	228
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				1,596	1,625	(28)
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				1,934,930	1,887,572	47,358
77	791	Administrative and general salaries	A	B	C	59,135	61,513	(2,377)
78	792	Office supplies and other expenses	A	B	C	20,141	77,930	(57,788)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			13,639	17,128	(3,489)
82	795	Employees' pensions and benefits	A	B	C	356,258	382,343	(26,085)
83	796	Franchise requirements	A	B	C	1,232	1,331	(99)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			(2,112)	13,177	(15,288)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			545	465	80
		Maintenance						
89	805	Maintenance of general plant	A	B	C	13,241	27,970	(14,729)
90		Total administrative and general expenses				2,397,009	2,469,428	(72,419)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	52,638	52,402	236
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				52,638	52,402	236
95		Total operating expenses				4,684,379	4,733,688	(49,309)

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

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	391,592	391,592			
2	State income taxes	155,569	82,795		72,774	
3	Payroll taxes	60,107	60,107			
4	Other state and local taxes	115,909	115,909			
5	Other federal taxes	-	-			
6	Federal income tax	603,209	(164,415)		767,624	
7	Groundwater assessments	9,689	9,689			
	Total	1,336,076	495,678		840,398	

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									"None"	
5										
6										
7										
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks		
9	At Plant	Location	Number	Diversions	³ Depth in Water				____ (Unit) ²	____ (Unit) ²
10	(Name or Number)									
11										
12	"REFER TO ATTACHED SCHEDULE"									
13										
14										
15										
16										
17	TUNNELS AND SPRINGS			FLOW IN			Annual Quantities Used	Remarks		
18				____ (Unit) ²					____ (Unit) ²	
19	Designation	Location	Number	Maximum		Minimum				
20										
21										
22										
23										
24										
25										
26	Purchased Water for Resale									
27										
28										
29	Purchased from									
30	Annual quantities purchased					(Unit chosen) ²	"None"			
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: III
District: Mountain_Desert
CSA: Barstow
System: 347 - Barstow

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	
Linda Vista Resv Site																	No Facilities
Main	Reservoir		2202											0.063	Ground	B. Steel	A & C pump from Bear Valley Zone to Beryl B pumps from Main Resv to Beryl Zone
	Booster A		2202					V.T.	Elec.	30	320	285					
	Booster B		2202					E.S.	Elec.	30	200	270					
	Booster C	1993	2202					V.T.	Elec.	50	800	159					
Mesa Resv Site																	No Facilities
Mojave Manor	Booster A	1977	2210														Pump from Bear Valley Zone to Mojave Manor Zone, VFD on "A"
	Booster B	1991	2210					E.S.	Elec.	15	300	138					
Old Agate																	No Facilities
Old Eaton Booster																	No Facilities
Opal	PRV Station B29		2250														Regulator Zone to Rimrock Zone
Phillips	Reservoir	1964	2415											0.300	Elev Resv	W. Steel	Boosters A & B pump to College Zone Booster C & D pump to Arville Booster Zone
	Booster A	1963	2415					V.T.	Elec.	50	500	300					
	Booster B	1967	2415					V.T.	Elec.	50	500	300					
	Booster C	1981	2415					V.T.	Elec.	40	500	188					
	Booster D	1984	2415					V.T.	Elec.	30	500	188					
PRV Station B1 - "L" & Apache																	College Regulator Zone to Beryl Zone
PRV Station B2 - Monterey N of Armory																	Agarita Booster Zone to Regulator Zone
PRV Station B3 - Windy Pass & "B"																	College Zone to College Regulator Zone
PRV Station B4 - Be Joal & Birch																	Lenwood Zone to Eaton Zone
PRV Station B5 - Rimrock & Broadway																	Agarita Booster Zone to Intermediate Zone
PRV Station B6 - Rimrock & Creosote																	Agarita Booster Zone to Intermediate Zone
PRV Station B7 - Eastgate N of Main																	Regulator Zone to Bear Valley Zone
PRV Station B8 - Fredricks & Barstow Rd																	Agarita Tank Zone to Bear Valley Zone
PRV Station B9 - "H" S of Rimrock																	Basalt Zone to College Regulator Zone
PRV Station B10 - Rimrock & Higgins																	Intermediate Zone to Regulator Zone
PRV Station B11 - "K" S of Ironwood																	College Zone to College Regulator Zone
PRV Station B12 - "L" & Cinnabar																	Basalt Zone to College Zone
PRV Station B13 - Virginia Way & Lillian																	Agarita Tank Zone to Regulator Zone

Plant Facility Index

Region: III

District: Mountain_Desert

CSA: Barstow

System: 347 - Barstow

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
PRV Station B14 - Linda Vista E of "O"																	Basalt Booster Zone to Basalt Zone
PRV Station B15 - Main & Yucca																	Regulator Zone to Bear Valley Zone
PRV Station B16 - Muriel & Bigger																	Agarita Tank Zone to Regulator Zone
PRV Station B17 - Windy Pass & Muriel																	Agarita Tank Zone to Regulator Zone
PRV Station B18 - "N" N/ Highview																	Basalt Booster Zone to Basalt Zone
PRV Station B19 - Rimrock & "N"																	College Zone to College Regulator Zone
PRV Station B20 - Opal S of Forane																	Intermediate Zone to Regulator Zone
PRV Station B21 - "P" & Brucite																	Basalt Zone to College Zone
PRV Station B22 - Virginia & Roberta																	Regulator Zone to Rimrock Zone
PRV Station B23 - Spruce & Soapmine																	Crooks Zone to Soapmine Regulator Zone
PRV Station B24 - Williams E of Melissa																	Agarita Tank Zone to Bear Valley Zone
PRV Station B25 - Windy Pass & Pine																	College Zone to Agarita Booster Zone
PRV Station B27 - Main & Elks																	Eaton Zone to Bear Valley Zone
PRV Station B28 - Rimrock & "H"																	College Zone to College Regulator Zone
Rimrock	Reservoir	1968	2308											0.500	Elev Resv	W. Steel	Out of service
Riverside	Booster A	1961	2090						V.T.	Elec.	75	900	230				All Boosters pump to Regulator Zone
	Booster B		2090						H.S.C.	Elec.	40	500	143				
	Booster C	1966	2090						V.T.	Elec.	40	500	230				
Robinson																	No Facilities
School Resv Site																	No Facilities
Soapmine	Well 2 Well 2 Pump	1964	2073	0	Unknown	150	12	92	DWT	Elec.	150	1000	375				Out of Service

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	-	391	-	38,462	-	46,316	31,211	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	-	-	42,592	-	20,098	9,487	800
16	Asbestos Cement	-	-	-	28,199	-	155,943	153,223	26,134
17	Ductile Iron	-	-	-	-	-	55	7,026	4,133
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	757	-	11,064	128,793	15,435
20									
21									
22	Total	-	391	-	110,010	-	233,476	329,740	46,502

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	2,639	-	-	-	-	-	-	-	119,019
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	13,538	-	310	-	153	160	-	-	87,138
28	Asbestos Cement	40,093	49,637	380	-	-	-	-	-	453,609
29	Ductile Iron	6,124	981	6,619	-	4,250	4,686	-	-	33,874
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	57,027	9,704	14,658	-	-	-	-	-	237,438
32										
33										
34	Total	119,421	60,322	21,967	-	4,403	4,846	-	-	931,078

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	7,758	7,773	-	-
Commercial (including domestic)	1,021	1,060	-	-
Industrial	9	9	-	-
Public authorities	63	63	-	-
Irrigation	28	28	-	-
Other	3	3	-	-
Contract	2	3	-	-
Subtotal	8,884	8,939	-	-
Private fire connections	-	-	145	146
Public fire hydrants	-	-	-	-
Total *	8,884	8,939	145	146

* 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	8,144	
3/4 - in	52	6,050
1 - in	953	2,280
1 1/2 - in	62	53
2 - in	345	366
3 - in	40	23
4 - in	19	40
6 - in	13	74
8 - in	3	62
Other	-	137
Total *	9,631	9,085

* 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	454
2. Used, before repair	0
3. Used, after repair	53
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	6,781
2. More than 10, but less than 15 years	1,549
3. More than 15 years	1,301

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	116,092	95,836	103,656	104,935	127,200	129,921	
Industrial	2,203	2,185	2,463	2,968	3,578	2,951	6,618	22,966
Public authorities	6,636	5,227	9,793	14,323	15,894	26,045	29,106	107,024
Irrigation	1,608	673	821	662	1,191	1,269	2,595	8,819
Other	-	246	-	316	-	422	-	984
Contract	2,748	2,669	5,726	6,232	5,137	9,130	8,243	39,885
Total	129,287	106,836	122,459	129,436	153,000	169,738	217,545	1,028,301

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	163,956	190,304	144,283	149,203	110,510	758,256	1,606,879
Industrial	5,480	5,162	5,327	2,034	3,543	21,546	44,512	46,553
Public authorities	31,355	35,119	22,466	16,664	11,604	117,208	224,232	234,780
Irrigation	1,494	2,622	1,053	2,876	670	8,715	17,534	22,202
Other	656	-	750	-	375	1,781	2,765	3,678
Contract	5,870	7,104	5,482	4,501	4,201	27,158	67,043	95,130
Total	208,811	240,311	179,361	175,278	130,903	934,664	1,962,965	2,032,357

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 _____ 37,951 *

* 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>185,123</u></u>
100.3	Construction Work in Progress	\$	<u><u>3,578,235</u></u>
241	Advances for Construction	\$	<u><u>3,246,811</u></u>
265	Contributions in Aid of Construction	\$	<u><u>2,219,636</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 Barstow District
Name of District

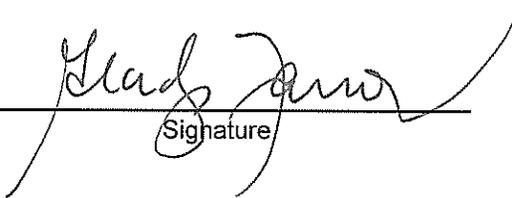
of Golden State Water Company
Name of Utility

at 1521 East Main Street, Barstow, CA 92311
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)


Signature

909 394-3600

Telephone Number

April 28, 2017

Date

INDEX

	<u>PAGE</u>
Acres Irrigated	15
Advances for construction	16
Construction work in progress	16
Contributions in aid of construction	16
Depreciation and amortization reserves	5
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	8-10
Operating revenues	7
Population served	15
Rate Base	4
Service connections, active	14
Signature	17
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2-3