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2016  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial  
(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)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	714	-	-	-	714
2	302	Franchises and Consents (Schedule A-1b)	440	-	-	-	440
3	303	Other Intangible Plant	390,036	-	-	-	390,036
4		<b>Total intangible plant</b>	<b>391,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,190</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	64,028	-	-	-	64,028
		<b>Total Landed Capital</b>	<b>64,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,028</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	96,175	-	-	-	96,175
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	21,154	-	-	-	21,154
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>117,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,329</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	507,606	2,881	-	-	510,487
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	7,148,611	61,977	(62,113)	-	7,148,475
18	325	Other Pumping Plant	145,533	-	-	-	145,533
19		<b>Total pumping plant</b>	<b>7,801,750</b>	<b>64,858</b>	<b>(62,113)</b>	<b>-</b>	<b>7,804,495</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	1,548,586	-	(500)	-	1,548,086
21	332	Water Treatment Equipment	5,887,096	(27,913)	(108,500)	-	5,750,683
22		<b>Total water treatment plant</b>	<b>7,435,682</b>	<b>(27,913)</b>	<b>(109,000)</b>	<b>-</b>	<b>7,298,769</b>

**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)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	3,262,166	5,325	(3,000)	-	3,264,491
25	343	Transmission and distribution mains	6,111,472	52,774	(1,279)	-	6,162,967
26	344	Fire mains	3,951	-	-	-	3,951
27	345	Services	544,141	35,357	(933)	-	578,565
28	346	Meters	238,597	-	(40,558)	-	198,039
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	564,304	18,888	(4,560)	-	578,632
31	349	Other transmission and distribution plant	-	-	-	-	-
32		<b>Total transmission and distribution plant</b>	<b>10,724,631</b>	<b>112,344</b>	<b>(50,330)</b>	<b>-</b>	<b>10,786,645</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	119,470	-	-	-	119,470
34	372	Office furniture and equipment	56,334	-	-	-	56,334
35	373	Transportation equipment	168,283	89,762	(62,795)	2,943	198,193
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	9,107	-	-	(2,943)	6,164
39	377	Power operated equipment	71,617	38,475	-	35,527	145,619
40	378	Tools, shop and garage equipment	38,667	2,147	-	-	40,814
41	379	Other general plant	-	-	-	-	-
42		<b>Total general plant</b>	<b>463,478</b>	<b>130,384</b>	<b>(62,795)</b>	<b>35,527</b>	<b>566,594</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	808	-	-	-	808
44	391	Utility plant purchased	2,130	-	-	-	2,130
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>2,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,938</b>
47		<b>Total utility plant in service</b>	<b>27,001,026</b>	<b>279,673</b>	<b>(284,238)</b>	<b>35,527</b>	<b>27,031,988</b>

**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 <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5	Total				

<sup>1</sup> 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)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	27,031,986	27,001,025
3		Construction Work in Progress	499,902	658,239
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>27,531,888</b>	<b>27,659,264</b>
6		Less Accumulated Depreciation		
7		Plant in Service	9,693,693	9,268,551
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>9,693,693</b>	<b>9,268,551</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,933,864	1,829,370
12		Deferred Investment Tax Credit	1,689	2,133
13		Other Reserves	5,202	3,408
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>1,940,755</b>	<b>1,834,911</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,281,855	1,305,708
17		Advances for Construction	409,912	426,116
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>1,691,768</b>	<b>1,731,823</b>
20		<b>Add Materials and Supplies</b>	<b>66,961</b>	<b>63,435</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>4,814</b>	<b>75,421</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>136,972</b>	<b>138,340</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>14,414,420</b>	<b>15,101,176</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
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	9,074,303	194,253	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	665,288	35,199	-	-
4	(b) Charged to Account 265	49,041	-	-	-
5	(c) Charged to Clearing Accounts	3,537	-	-	-
6	(d) Salvage recovered	7,128	-	-	-
7	(e) All other credits <sup>1/</sup>	21,696	-	-	-
8	<b>Total credits</b>	746,690	35,199	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	284,238	-	-	-
11	(b) Cost of removal	72,508	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	356,746	-	-	-
14	Balance in reserve at end of year	9,464,247	229,452	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> 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)
		<b>I. SOURCE OF SUPPLY PLANT</b>					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(79,374)	(827)	-	-	(80,201)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	(5,096)	(575)	-	-	(5,671)
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(84,470)</b>	<b>(1,402)</b>	<b>-</b>	<b>-</b>	<b>(85,872)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	(174,772)	(13,897)	-	-	(188,669)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(2,544,618)	(243,765)	62,113	19,900	(2,706,370)
13	325	Other pumping plant	(11,822)	(5,632)	-	-	(17,454)
14		<b>Total pumping plant</b>	<b>(2,731,212)</b>	<b>(263,294)</b>	<b>62,113</b>	<b>19,900</b>	<b>(2,912,493)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	(361,889)	(51,095)	500	-	(412,484)
16	332	Water treatment equipment	(3,078,171)	(201,334)	108,500	40,070	(3,130,935)
17		<b>Total water treatment plant</b>	<b>(3,440,060)</b>	<b>(252,429)</b>	<b>109,000</b>	<b>40,070</b>	<b>(3,543,419)</b>
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(383,468)	(50,908)	3,000	200	(431,176)
20	343	Transmission and distribution mains	(1,588,374)	(105,560)	1,279	4,600	(1,688,055)
21	344	Fire mains	(402)	(83)	-	-	(485)
22	345	Services	(234,394)	(11,283)	933	6,362	(238,382)
23	346	Meters	(138,070)	(12,466)	40,558	76	(109,902)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(97,476)	(11,658)	4,560	1,300	(103,274)
26	349	Other transmission and distribution plant	-	-	-	-	-
27		<b>Total trans. and distribution plant</b>	<b>(2,442,184)</b>	<b>(191,958)</b>	<b>50,330</b>	<b>12,538</b>	<b>(2,571,274)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(68,925)	(1,852)	-	-	(70,777)
29	372	Office furniture and equipment	(29,965)	(1,187)	-	-	(31,152)
30	373	Transportation equipment	(168,285)	(3,537)	62,333	(7,128)	(116,617)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(2,709)	-	462	-	(2,247)
34	377	Power operated equipment	(71,618)	(450)	(21,696)	-	(93,764)
35	378	Tools, shop and garage equipment	(32,085)	(1,721)	-	-	(33,806)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	(687)	(10)	-	-	(697)
38	391	Water plant purchased	(2,103)	(26)	-	-	(2,129)
39		<b>Total general plant</b>	<b>(376,377)</b>	<b>(8,783)</b>	<b>41,099</b>	<b>(7,128)</b>	<b>(351,189)</b>
40		<b>TOTAL</b>	<b>(9,074,303)</b>	<b>(717,866)</b>	<b>262,542</b>	<b>65,380</b>	<b>(9,464,247)</b>

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	1,091,732	1,095,538	(3,807)
4		601.2 Industrial sales	50,177	49,164	1,014
5		601.3 Sales to public authorities	141,405	139,567	1,839
6		Sub-total	<b>1,283,315</b>	<b>1,284,269</b>	<b>(954)</b>
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	3,790	3,657	133
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>3,790</b>	<b>3,657</b>	<b>133</b>
16	604	Private fire protection service	3,505	3,312	193
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	663,354	714,192	(50,837)
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	(1,504)	(3,321)	1,817
22		Sub-total	<b>665,356</b>	<b>714,183</b>	<b>(48,827)</b>
23		Total water service revenues	<b>1,952,460</b>	<b>2,002,108</b>	<b>(49,648)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	2,390	2,043	348
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	723	(157)	880
29		Total other water revenues	<b>3,113</b>	<b>1,886</b>	<b>1,228</b>
30	501	Total operating revenues	<b>1,955,573</b>	<b>2,003,994</b>	<b>(48,420)</b>

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			
		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
		<b>Operation</b>						
1	701	Operation supervision and engineering	A	B		18,370	27,506	(9,136)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		32,798	49,424	(16,626)
4	703	Miscellaneous expenses	A			13,393	-	13,393
5	704	Purchased water including supply balancing account	A	B	C	30,375	29,944	430
		<b>Maintenance</b>						
6	706	Maintenance supervision and engineering	A	B		18,216	26,202	(7,986)
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			20,766	20,660	106
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			-	9,138	(9,138)
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>133,918</b>	<b>162,874</b>	<b>(28,956)</b>
		<b>II. PUMPING EXPENSES</b>						
		<b>Operation</b>						
17	721	Operation supervision and engineering	A	B		-	1,097	(1,097)
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	<b>Pumping labor and expenses</b>	A	B		-	55	(55)
22	725	Miscellaneous expenses	A			3,097	74	3,023
23	726	Fuel or power purchased for pumping	A	B	C	112,752	152,528	(39,775)
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		421	-	421
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		50,905	13,039	37,865
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>167,175</b>	<b>166,793</b>	<b>382</b>

**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			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B	-	174	(174)	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		196,049	191,679	4,371	
34	743	Miscellaneous expenses	A	B	6,945	11,343	(4,399)	
35	744	Chemicals and filtering materials	A	B	381,467	397,908	(16,441)	
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B	-	199	(199)	
37	746	Maintenance of structures and equipment						
38	747	Maintenance of structures and improvements	A	B	30,276	16,157	14,119	
39	748	Maintenance of water treatment equipment	A	B	46,882	126,686	(79,804)	
40		<b>Total water treatment expenses</b>			<b>661,619</b>	<b>744,145</b>	<b>(82,526)</b>	
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	-	2,072	(2,072)	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		-	42	(42)	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		1,816	730	1,086	
46	754	Meter expenses	A		21,773	13,389	8,384	
47	755	Customer installations expenses	A		1,100	1,252	(152)	
48	756	Miscellaneous expenses	A		32,715	34,695	(1,980)	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	2,044	1,038	1,006	
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	7,200	-	7,200	
53	761	Maintenance of trans. and distribution mains	A		93,852	58,613	35,239	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		10,439	6,305	4,134	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		6,076	2,934	3,142	
59	765	Maintenance of hydrants	A		5,178	537	4,641	
60	766	Maintenance of miscellaneous plant	A			-	-	
61		<b>Total transmission and distribution expenses</b>			<b>182,194</b>	<b>121,607</b>	<b>60,587</b>	

**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			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				16,405	17,902	(1,497)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		7,367	6,044	1,323
65	773	Customer records and collection expenses	A			25,369	23,983	1,387
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			11,832	11,343	489
68	775	Uncollectible accounts	A	B	C	763	2,412	(1,649)
69		<b>Total customer account expenses</b>				<b>61,736</b>	<b>61,684</b>	<b>53</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			-	618	(618)
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>-</b>	<b>618</b>	<b>(618)</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				267,264	274,007	(6,743)
77	791	Administrative and general salaries	A	B	C	31,257	38,270	(7,012)
78	792	Office supplies and other expenses	A	B	C	37,789	48,096	(10,307)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			6,726	7,668	(942)
82	795	Employees' pensions and benefits	A	B	C	211,435	206,823	4,612
83	796	Franchise requirements	A	B	C	80	416	(337)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			6,498	3,565	2,933
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,229	633	596
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	10,341	9,072	1,269
90		<b>Total administrative and general expenses</b>				<b>572,619</b>	<b>588,550</b>	<b>(15,931)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	-	-	-
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>-</b>	<b>-</b>	<b>-</b>
95		<b>Total operating expenses</b>				<b>1,779,262</b>	<b>1,846,271</b>	<b>(67,010)</b>

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	139,704	139,704			
2	State income taxes	(87,196)	(46,406)		(40,790)	
3	Payroll taxes	28,325	28,325			
4	Other state and local taxes	21,365	21,365			
5	Other federal taxes	-	-			
6	Federal income tax	(338,095)	92,153		(430,248)	
7	Groundwater assessments	-	-			
	Total	(235,897)	235,141		(471,038)	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  ____ (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4								"None"	
5									
6									
7									
8	WELLS				Pumping Capacity  ____ (Unit) <sup>2</sup>	Annual Quantities Pumped  ____ (Unit) <sup>2</sup>	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversion				<sup>3</sup> Depth in Water	
10									
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used  ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from Imperial Irrigation District								
30	Annual quantities purchased		569,976	(Unit chosen) <sup>2</sup>		CCF			
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>2</sup> 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.  
<sup>3</sup> 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: Calipatria  
System: 352 - Calipatria

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	
Blair Rd	Booster A	2005	-168						V.T.	Elec.	20	900	50				Calipatria Zone to Niland Zone
	Booster B	2005	-168						V.T.	Elec.	60	1150	135				
	Booster C	2005	-168						V.T.	Elec.	60	1150	135				
	Booster D	2005	-168						V.T.	Elec.	60	1150	135				
Holabird	Raw Water Resv - East	2005	-179	1308										4.5		Lined Earth	Gravity flow from IID Canal to Raw Water Resvs Pump from Raw Water Resv to Microfloc Treatment Units VFDs on all Pump from clearwell, through GAC filters, to Finished Water Resvs VFDs on all Pump from Finished Water Resvs to Microfloc Units, VFDs Used for backwash detention Pump from Settling Basins 3 and 4 to Sludge Basins Used for sludge drying
	Raw Water Resv - West	2005	-179											4.5		Lined Earth	
	Raw Water Booster A	2005	-179						V.T.	Elec.	25	1850	37				
	Raw Water Booster B	2005	-179						V.T.	Elec.	25	1850	37				
	Raw Water Booster C	2005	-179						V.T.	Elec.	25	1850	37				
	Raw Water Booster D	2005	-179						V.T.	Elec.	25	1850	37				
	Treated Water Booster A	2005	-179						V.T.	Elec.	25	1850	34				
	Treated Water Booster B	2005	-179						V.T.	Elec.	25	1850	34				
	Treated Water Booster C	2005	-179						V.T.	Elec.	25	1850	34				
	Treated Water Booster D	2005	-179						V.T.	Elec.	25	1850	34				
	Finished Water Resv - East	2005	-179											1.1	Ground	W. Steel	
	Finished Water Resv - West	2005	-179											1.1	Ground	W. Steel	
	Finished Water Booster A	2005	-179						V.T.	Elec.	60	1100	170				
	Finished Water Booster B	2005	-179						V.T.	Elec.	60	1100	170				
	Finished Water Booster C	2005	-179						V.T.	Elec.	60	1100	170				
	Finished Water Booster D	2005	-179						V.T.	Elec.	60	1100	170				
	Finished Water Booster E	2005	-179						V.T.	Elec.	60	1100	170				
	Backwash Booster A	2005	-179						V.T.	Elec.	150	6500	62				
	Backwash Booster B	2005	-179						V.T.	Elec.	150	6500	62				
	Settling Basin 3			-179											1.065		
Settling Basin 4			-179											1.041		Earth	
Lift Station Booster A	2005	-179						Sump	Elec.	5	175	32					
Lift Station Booster B	2005	-179						Sump	Elec.	5	175	32					
Sludge Basin 1	2005	-179												1.4		Earth	
Sludge Basin 2	2005	-179												1.4		Earth	
Niland	East Resv	2004	-58											1.0	Elev. Resv	W. Steel	Float on Niland System Float on Niland System To Navy Seal Base
	West Resv	2004	-58											1.0	Elev. Resv	W. Steel	
	Booster A		-58						V.T.	Elec.	15	100					

**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	-	318	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	2,975	1,163	29,892	-	40,713	6,310	-
17	Ductile Iron	-	-	-	-	-	-	138	99
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	140	-	549	-	4,160	28,041	941
20									
21									
22	Total	-	3,433	1,163	30,441	-	44,873	34,489	1,040

**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	-	-	-	-	-	-	-	-	318
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	3,767	-	-	-	-	-	-	-	84,820
29	Ductile Iron	94	-	-	-	-	-	-	-	331
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	35,511	-	28,688	-	-	-	-	-	98,030
32										
33										
34	Total	39,372	-	28,688	-	-	-	-	-	183,499

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	1,044	1,042	-	-
Commercial (including domestic)	92	99	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	1	1	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	<b>1,161</b>	<b>1,166</b>	-	-
Private fire connections	-	-	9	9
Public fire hydrants	-	-	-	-
Total *	<b>1,161</b>	<b>1,166</b>	<b>9</b>	<b>9</b>

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

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services</b>
5/8 x 3/4 - in	1,251	
3/4 - in	-	767
1 - in	40	358
1 1/2 - in	6	5
2 - in	45	32
3 - in	3	1
4 - in	1	3
6 - in	3	6
8 - in	1	2
Other	-	1
Total *	<b>1,350</b>	<b>1,175</b>

\* Data run as of 1/4/2017

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	483
2. More than 10, but less than 15 years	678
3. More than 15 years	189

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	12,822	15,670	16,061	20,041	18,985	21,704	23,641
Industrial	1,531	1,354	959	1,447	1,265	1,207	1,098	8,861
Public authorities	2,252	1,191	1,782	2,161	2,573	4,014	4,531	18,504
Irrigation	13	4	22	23	40	58	58	218
Other	-	-	-	-	-	-	-	-
Contract	17,436	18,924	16,884	18,939	19,106	23,610	23,635	138,534
<b>Total</b>	<b>34,054</b>	<b>37,143</b>	<b>35,708</b>	<b>42,611</b>	<b>41,969</b>	<b>50,593</b>	<b>52,963</b>	<b>295,041</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	20,376	22,242	19,689	20,387	13,366	96,060	224,984
Industrial	855	989	1,000	976	1,275	5,095	13,956	13,622
Public authorities	3,651	3,566	2,110	1,793	1,253	12,373	30,877	29,953
Irrigation	48	85	67	57	32	289	507	459
Other	-	-	-	-	-	-	-	-
Contract	22,143	24,173	21,432	22,595	12,803	103,146	241,680	269,477
<b>Total</b>	<b>47,073</b>	<b>51,055</b>	<b>44,298</b>	<b>45,808</b>	<b>28,729</b>	<b>216,963</b>	<b>512,004</b>	<b>534,637</b>

<sup>1</sup> 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 \_\_\_\_\_ 4,908 \*

\* 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>66,961</u></u>
100.3	Construction Work in Progress	\$	<u><u>499,902</u></u>
241	Advances for Construction	\$	<u><u>409,912</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,281,855</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 Calipatria-Niland District  
Name of District

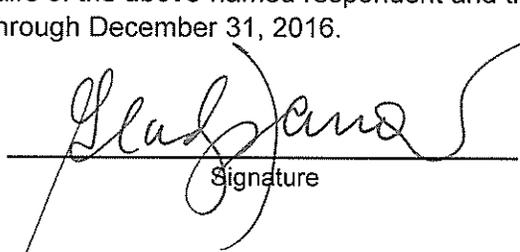
of Golden State Water Company  
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233  
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)

909 394-3600  
Telephone Number

  
Signature

April 28, 2017  
Date

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