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2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Clearlake Location: Clearlake, Lake
(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	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	81,678	-	-	-	81,678
4		Total intangible plant	81,678	-	-	-	81,678
II. LANDED CAPITAL							
5	306	Land and Land Rights	175,312	-	-	-	175,312
		Total Landed Capital	175,312	-	-	-	175,312
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	15,424	-	-	-	15,424
7	312	Collecting and Impounding Reservoirs	25,022	-	-	-	25,022
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	50,718	-	-	-	50,718
12	317	Other Source of Supply Plant	62	-	-	-	62
13		Total source of supply plant	91,226	-	-	-	91,226
IV. PUMPING PLANT							
14	321	Structures and Improvements	128,625	13,679	-	-	142,304
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	1,179,962	65,289	(46,684)	-	1,198,567
18	325	Other Pumping Plant	300,712	-	-	-	300,712
19		Total pumping plant	1,609,299	78,968	(46,684)	-	1,641,583
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	376,688	29,819	-	-	406,507
21	332	Water Treatment Equipment	1,374,991	8,537	(30,335)	-	1,353,193
22		Total water treatment plant	1,751,679	38,356	(30,335)	-	1,759,700

**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	-	-	-	-	-
24	342	Reservoirs and tanks	666,031	276,800	-	-	942,831
25	343	Transmission and distribution mains	4,703,669	(22,743)	(55,683)	-	4,625,243
26	344	Fire mains	10,145	-	-	-	10,145
27	345	Services	1,977,355	50,117	(21,020)	-	2,006,452
28	346	Meters	257,005	5,311	(81,698)	(18,922)	161,696
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	402,391	17,521	(12,469)	18,922	426,365
31	349	Other transmission and distribution plant	934	-	-	-	934
32		Total transmission and distribution plant	8,017,530	327,006	(170,870)	-	8,173,666
		VII. GENERAL PLANT					
33	371	Structures and improvements	26,227	-	-	-	26,227
34	372	Office furniture and equipment	52,946	-	-	-	52,946
35	373	Transportation equipment	206,665	44,389	(31,386)	17,761	237,429
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	16,549	-	-	-	16,549
38	376	Communication equipment	8,019	-	-	-	8,019
39	377	Power operated equipment	15,197	-	-	-	15,197
40	378	Tools, shop and garage equipment	68,307	1,216	-	-	69,523
41	379	Other general plant	4,638	-	-	-	4,638
42		Total general plant	398,548	45,605	(31,386)	17,761	430,528
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	6,678	-	-	-	6,678
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	6,678	-	-	-	6,678
47		Total utility plant in service	12,131,950	489,935	(279,275)	17,761	12,360,371

**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	12,360,370	12,131,948
3		Construction Work in Progress	88,143	70,582
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	12,448,513	12,202,530
6		Less Accumulated Depreciation		
7		Plant in Service	4,571,038	4,630,755
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	4,571,038	4,630,755
10		Less Other Reserves		
11		Deferred Income Taxes	1,592,573	1,489,912
12		Deferred Investment Tax Credit	27,959	29,939
13		Other Reserves	302	302
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	1,620,834	1,520,153
15		Less Adjustments		
16		Contributions in Aid of Construction	110,681	113,358
17		Advances for Construction	34,705	37,075
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	145,386	150,433
20		Add Materials and Supplies	33,822	25,202
21		Add Working Cash (=Line 34)	34,216	30,500
		Add General Office, Rgions, District office, CSA allocation	119,572	141,957
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	6,298,865	6,098,849

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
Clearlake 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	19.5	35.2	686.1
2 72600	POWER FOR PUMPING	71.0	44.5	3,159.6
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	27.6	30.4	837.4
5 77300	COMMON CUSTOMER ACCOUNT	32.0	25.0	799.8
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	14.4	0.0	0.0
8 78000	OPERATION LABOR	279.4	12.5	3,492.5
9 78100	ALL OTHER OPERATION EXPENSES	79.4	72.8	5,776.4
10 78700	MAINTENANCE LABOR	44.8	12.5	559.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	63.6	44.1	2,804.2
12 79200	OFFICE SUPPLIES AND EXPENSE	47.7	49.7	2,373.6
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	35.9	(165.1)	(5,923.9)
15 79500	PENSIONS AND BENEFITS	146.2	(1.8)	(263.1)
16 79600	BUSINESS MEALS	1.0	28.4	27.9
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	10.8	40.5	437.5
19 79900	MISCELLANEOUS	0.5	28.0	14.0
20 79910	ALLOCATED GENERAL OFFICE	200.7	6.1	1,217.7
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	0.6	9.9	6.0
22 81100	RENT	14.0	(16.1)	(224.6)
23 81500	A&G LABOR	39.0	12.5	487.1
24 50300	DEPRECIATION AND AMORTIZATION	227.6	0.0	0.0
25 50710	PROPERTY TAXES	44.1	40.0	1,765.3
26 50720	PAYROLL TAXES	30.3	13.5	409.2
27 50730	LOCAL TAXES	0.1	182.5	18.9
28	STATE INCOME TAX	47.1	96.0	4,520.9
29	FEDERAL INCOME TAX	182.2	106.0	19,314.4
30	TOTAL OPERATING EXPENSES	1,659.3		42,296.4
31	AVERAGE LAG ----->			25.49

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	33.02 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	25.49 days
34	(3) Excess of Collection Lag over Payment Lag	7.53 days
35	(4) Total of Expenses, Taxes and Depreciation	\$1,659.3
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$4.5
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$34.2</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	4,579,003	51,744	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	224,504	10,438	-	-
4	(b) Charged to Account 265	2,677	-	-	-
5	(c) Charged to Clearing Accounts	3,109	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits ^{1/}	17,761	-	-	-
8	Total credits	248,051	10,438	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	279,275	-	-	-
11	(b) Cost of removal	38,933	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	318,208	-	-	-
14	Balance in reserve at end of year	4,508,846	62,182	-	-
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	(15,281)	(5)	-	-	(15,286)
2	312	Collecting and impounding reservoirs	(22,893)	(148)	-	-	(23,041)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	(1,349)	-	-	(1,349)
7	317	Other source of supply plant	(62)	-	-	-	(62)
8		Total source of supply plant	(38,236)	(1,502)	-	-	(39,738)
		II. PUMPING PLANT					
9	321	Structures and improvements	(50,602)	(3,346)	-	-	(53,948)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(845,818)	(22,596)	46,684	-	(821,730)
13	325	Other pumping plant	(107,769)	(11,337)	-	-	(119,106)
14		Total pumping plant	(1,004,189)	(37,279)	46,684	-	(994,784)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(153,802)	(11,865)	-	-	(165,667)
16	332	Water treatment equipment	(763,970)	(27,964)	30,335	-	(761,599)
17		Total water treatment plant	(917,772)	(39,829)	30,335	-	(927,266)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(230,321)	(12,549)	-	23,595	(219,275)
20	343	Transmission and distribution mains	(1,236,641)	(77,430)	55,683	7,037	(1,251,351)
21	344	Fire mains	(664)	(205)	-	-	(869)
22	345	Services	(622,919)	(40,236)	21,020	6,540	(635,595)
23	346	Meters	(229,487)	-	90,673	-	(138,814)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(17,678)	(10,815)	3,494	1,761	(23,238)
26	349	Other transmission and distribution plant	(531)	(15)	-	-	(546)
27		Total trans. and distribution plant	(2,338,241)	(141,250)	170,870	38,933	(2,269,688)
		V. GENERAL PLANT					
28	371	Structures and improvements	(10,274)	(414)	-	-	(10,688)
29	372	Office furniture and equipment	(39,989)	(818)	-	-	(40,807)
30	373	Transportation equipment	(146,617)	(3,109)	13,625	-	(136,101)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(16,548)	-	-	-	(16,548)
33	376	Communication equipment	(6,647)	-	-	-	(6,647)
34	377	Power operated equipment	(5,797)	(267)	-	-	(6,064)
35	378	Tools, shop and garage equipment	(45,450)	(5,382)	-	-	(50,832)
36	379	Other general plant	(2,565)	(440)	-	-	(3,005)
37	390	Other tangible property	(6,678)	-	-	-	(6,678)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(280,565)	(10,430)	13,625	-	(277,370)
40		TOTAL	(4,579,003)	(230,290)	261,514	38,933	(4,508,846)

**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	2,275,647	2,092,317	183,330
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	382	486	(103)
6		Sub-total	2,276,030	2,092,802	183,227
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	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	1,564	1,559	5
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	(5,012)	(4,625)	(387)
22		Sub-total	(3,448)	(3,066)	(382)
23		Total water service revenues	2,272,582	2,089,736	182,845
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	15,098	10,510	4,588
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(5,579)	4,017	(9,596)
29		Total other water revenues	9,519	14,527	(5,008)
30	501	Total operating revenues	2,282,101	2,104,263	177,838

On December 15, 2016, the CPUC issued a final decision on Golden State Water Company's (GSWC) 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 \$161,289 related to Clearlake 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		-	-	-
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	72	(72)
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing account	A	B	C	(14,229)	8,893	(23,121)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		-	-	-
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			-	327	(327)
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		-	43	(43)
16		Total source of supply expense				(14,229)	9,334	(23,563)
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		9,864	9,837	27
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		14,477	15,076	(599)
22	725	Miscellaneous expenses	A			2,458	2,338	121
23	726	Fuel or power purchased for pumping	A	B	C	103,545	86,143	17,402
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		9,789	9,745	44
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		391	391	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		25,420	25,029	391
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				165,943	148,558	17,385

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		26,157	25,945	213
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			87,344	91,440	(4,096)
34	743	Miscellaneous expenses	A	B		20,748	16,020	4,728
35	744	Chemicals and filtering materials	A	B		48,614	23,239	25,375
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		11,605	10,866	739
39	748	Maintenance of water treatment equipment	A	B		6,667	20,390	(13,723)
40		Total water treatment expenses				201,134	187,899	13,235
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		9,813	10,297	(484)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			7,886	6,955	932
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			7,971	4,127	3,844
46	754	Meter expenses	A			16,450	25,573	(9,123)
47	755	Customer installations expenses	A			9,119	6,242	2,877
48	756	Miscellaneous expenses	A			43,702	47,316	(3,614)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		9,789	9,746	43
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		281	3,564	(3,283)
53	761	Maintenance of trans. and distribution mains	A			43,829	33,058	10,771
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			23,067	16,464	6,603
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			1,767	2,035	(268)
59	765	Maintenance of hydrants	A			3,102	3,041	61
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				176,776	168,420	8,356

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				15,676	17,284	(1,609)
62	771	Supervision	A	B		25,872	26,118	(247)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		20,026	17,606	2,420
65	773	Customer records and collection expenses	A			49,186	42,101	7,085
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	1,278	(1,278)
68	775	Uncollectible accounts	A	B	C	13,280	14,359	(1,079)
69		Total customer account expenses				124,040	118,747	5,293
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			1,225	1,265	(40)
73	783	Advertising expenses	A			1,338	662	676
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				2,563	1,927	636
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				246,990	241,190	5,800
77	791	Administrative and general salaries	A	B	C	2,343	3,837	(1,493)
78	792	Office supplies and other expenses	A	B	C	55,499	62,478	(6,979)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			6,531	7,720	(1,189)
82	795	Employees' pensions and benefits	A	B	C	190,349	195,224	(4,875)
83	796	Franchise requirements	A	B	C	685	1,197	(511)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			5,392	10,776	(5,384)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			691	587	105
		Maintenance						
89	805	Maintenance of general plant	A	B	C	1,220	648	572
90		Total administrative and general expenses				509,700	523,655	(13,955)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	13,813	14,238	(425)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				13,813	14,238	(425)
95		Total operating expenses				1,179,740	1,172,778	6,963

**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	47,674	47,674			
2	State income taxes	46,985	25,006		21,979	
3	Payroll taxes	27,940	27,940			
4	Other state and local taxes	377	377			
5	Other federal taxes	-	-			
6	Federal income tax	182,181	(49,657)		231,838	
7	Groundwater assessments	-	-			
	Total	305,157	51,340		253,817	

**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	
4	Treatment Plant	Lakeshore						275,309	
5									
6									
7									
8	WELLS						Pumping Capacity	Annual Quantities Pumped	Remarks
9	At Plant				³ Depth in Water	(Unit) ²			
10	(Name or Number)	Location	Number	Diversions					
11									
12	"REFER TO ATTACHED SCHEDULE"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18				(Unit) ²					
19	Designation	Location	Number	Maximum	Minimum	(Unit) ²			
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) ²			"REFER TO ATTACHED SCHEDULE"		
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: Clearlake
 System: 131 - Clearlake

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	
Davis Ave Site																	No Facilities
Laguna Vista Site																	No Facilities
Lakeshore	Booster A		1330						Subm	Elec	30	500	172				Pumps water from lake to Sonoma Treatment Plant.
	Booster B		1330						Subm	Elec	30	500	172				
	Booster C		1330						Subm	Elec	30	500	172				
Manchester	Booster A		1346						H.S.C	Elec	50	500	260				Pump from Highland Water Co. inter-connection to system. From Highlands Mutual Water Co.
	Connection			38													
Oakcrest	Booster A		1580						H.S.C	Elec	3	35	100				Pumps from Resv to Oakcrest Booster Zone
	Booster B	2013															
	Hydropneumatic Tank Reservoir		1577											0.256	Pressure Elev Resv	W. Steel W. Steel	Floats on system. Emergency Generator
Pine Dell Resv Site																	No Facilities
Sampson	Reservoir	2002	1578											0.750	Elev Resv	W. Steel	Floats on system.
San Joaquin	Booster A		1330						H.S.C	Elec	3	100					In-line pumps from Sampson Resv Zone to Oakcrest Resv Zone
	Booster B		1330						H.S.C	Elec	3	100					
Sherwood Dr Site																	No Facilities
Site above San Joaquin																	No Facilities
Sonoma WTP	Treatment Plant			594													
	Settled Booster A		1417						VT	Elec	10	500	47				Settled water thru pressure filters and carbon contactors to clearwell.
	Settled Booster B		1417						VT	Elec	10	500	47				
	Settled Booster C		1417						VT	Elec	10	500	47				
	Finished Booster A		1417						VT	Elec	40	500	217				Finished water from clearwell to system.
	Finished Booster B		1417						VT	Elec	40	500	217				
	Finished Booster C		1417						VT	Elec	40	500	217				
	Clearwell		1417											0.212	Clearwell	B. Steel	Baffles installed in clearwell

GOLDEN STATE WATER COMPANY
SCHEDULE D-1
SOURCE OF SUPPLY PURCHASED WATER
2016

DISTRICT	Purchased from	Quantity in CCF
Clearlake	Yolo County Flood Control (Surface Water)	258,863
	Highlands Water Company	16,446
		275,309

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	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	711	41,386	682	11,364	-	-	-	-
16	Asbestos Cement	-	-	-	20,845	-	40,958	45,074	-
17	Ductile Iron	-	-	-	-	-	-	391	-
18	HDPE	680	-	-	-	-	-	-	-
19	PVC	201	5,551	-	17,356	-	11,437	25,695	-
20									
21									
22	Total	1,592	46,937	682	49,565	-	52,395	71,160	-

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	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	54,143
28	Asbestos Cement	71	-	-	-	-	-	-	-	106,948
29	Ductile Iron	-	-	-	-	-	-	-	-	391
30	HDPE	-	-	-	-	-	-	-	-	680
31	PVC	3,178	-	-	-	-	-	-	-	63,418
32										-
33										-
34	Total	3,249	-	-	-	-	-	-	-	225,580

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	2,086	2,083	-	-
Commercial (including domestic)	84	83	-	-
Industrial	-	-	-	-
Public authorities	1	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Subtotal	2,171	2,166	-	-
Private fire connections	-	-	5	5
Public fire hydrants	-	-	-	-
Total *	2,171	2,166	5	5

* 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	2,434	
3/4 - in	4	1,845
1 - in	14	311
1 1/2 - in	1	2
2 - in	4	5
3 - in	-	1
4 - in	2	4
6 - in	-	3
8 - in	-	-
Other	-	-
Total *	2,459	2,171

* 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	5
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,419
2. More than 10, but less than 15 years	704
3. More than 15 years	336

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	9,034	8,661	9,077	10,155	10,205	13,206	15,863
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	9,034	8,661	9,077	10,155	10,205	13,206	15,863	76,201

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	14,767	15,788	12,679	9,176	9,017	61,427	137,628
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	19	-	(19)	-	-	-	493
Contract	-	-	-	-	-	-	-	-
Total	14,767	15,807	12,679	9,157	9,017	61,427	137,628	135,723

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 _____ 9,069 *

* 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>33,822</u>
100.3	Construction Work in Progress	\$	<u>88,143</u>
241	Advances for Construction	\$	<u>34,705</u>
265	Contributions in Aid of Construction	\$	<u>110,681</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 Clearlake District
Name of District

of Golden State Water Company
Name of Utility

at 14595 Olympic Drive, Suite A, Clearlake, CA 95422
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

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