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2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: General Office Location: San Dimas, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		I. INTANGIBLE PLANT					
1	301	Organization	16,452	-	-	-	16,452
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	917,235	439,421	-	-	1,356,656
4		Total intangible plant	933,687	439,421	-	-	1,373,108
		II. LANDED CAPITAL					
5	306	Land and Land Rights	172,002	-	-	-	172,002
		Total Landed Capital	172,002	-	-	-	172,002
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	820,254	-	-	-	820,254
13		Total source of supply plant	820,254	-	-	-	820,254
		IV. PUMPING PLANT					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	-	-	-	-	-
19		Total pumping plant	-	-	-	-	-
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		Total water treatment plant	-	-	-	-	-

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	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	-	-	-	-	-
		VII. GENERAL PLANT					
33	371	Structures and improvements	11,164,307	644,955	-	137,337	11,946,599
34	372	Office furniture and equipment	53,534,591	2,809,497	(3,020,257)	384,725	53,708,556
35	373	Transportation equipment	1,400,643	203,599	(31,848)	-	1,572,394
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	2,756	-	-	-	2,756
38	376	Communication equipment	112,857	-	(49,888)	17,517	80,486
39	377	Power operated equipment	396,596	-	(249,258)	-	147,338
40	378	Tools, shop and garage equipment	461,673	2,637	(194,968)	15,694	285,036
41	379	Other general plant	187,977	-	-	-	187,977
42		Total general plant	67,261,400	3,660,688	(3,546,219)	555,273	67,931,142
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	2,323	-	-	-	2,323
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	2,323	-	-	-	2,323
47		Total utility plant in service	69,189,666	4,100,109	(3,546,219)	555,273	70,298,829

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	None				
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	70,298,832	69,189,667
3		Construction Work in Progress	1,584,073	1,568,262
4		General Office Prorate	(812,303)	(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	71,070,602	69,945,625
6		Less Accumulated Depreciation		
7		Plant in Service	36,253,902	33,335,229
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	36,253,902	33,335,229
10		Less Other Reserves		
11		Deferred Income Taxes	4,115,507	4,840,013
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	4,115,507	4,840,013
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	294,057	331,050
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	218,103	255,096
20		Add Materials and Supplies	(17,054)	(17,054)
21		Add Working Cash (=Line 34)	(19,652)	2,100
		Add General Office, Rgions, District office, CSA allocation	(30,446,383)	(31,500,334)
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	(1)

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).

Table 3-I

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GOLDEN STATE WATER COMPANY

**Operational Cash Requirements
(\$ in 000's)**

	Total Utility Operations	
Working Cash:		
Required Minimum Bank Balances	\$0.0	
<u>Average Month-End Balances</u>		
Special Deposits	(\$0.8)	
Working Funds	\$0.0	
Prepayments	(\$2.4)	
Notes Receivable	\$0.0	
Non-Interest Receivables	\$0.0	
Sub-Total	<u>(\$3.2)</u>	(1)
Less:		
Amounts not Supplied by Shareholders		
Customer Deposits	(\$0.5)	
Employee Withholdings	\$17.0	
Sub-Total	<u>\$16.5</u>	(2)
Net Operational Requirement (for allocation)	<u><u>(\$19.7)</u></u>	(1) - (2)

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	31,864,250	849,586	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	5,129,391	70,696	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	1,426,817	-	-	-
6	(d) Salvage recovered	16,325	-	-	-
7	(e) All other credits ^{1/}	443,056	-	-	-
8	Total credits	7,015,589	70,696	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	3,546,220	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	3,546,220	-	-	-
14	Balance in reserve at end of year	35,333,619	920,282	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	(764,639)	(12,796)	-	-	(777,435)
8		Total source of supply plant	(764,639)	(12,796)	-	-	(777,435)
		II. PUMPING PLANT					
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,000)	-	-	-	(1,000)
13	325	Other pumping plant	-	-	-	-	-
14		Total pumping plant	(1,000)	-	-	-	(1,000)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		Total water treatment plant	-	-	-	-	-
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	6,147	-	(354)	-	5,793
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	6,147	-	(354)	-	5,793
		V. GENERAL PLANT					
28	371	Structures and improvements	(3,899,782)	(174,994)	(37,678)	-	(4,112,454)
29	372	Office furniture and equipment	(25,183,755)	(6,278,253)	2,635,532	-	(28,826,476)
30	373	Transportation equipment	(973,933)	(17,185)	31,848	(16,325)	(975,595)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(2,849)	-	-	-	(2,849)
33	376	Communication equipment	(105,570)	(1,257)	32,371	-	(74,456)
34	377	Power operated equipment	(313,176)	(4,809)	249,258	-	(68,727)
35	378	Tools, shop and garage equipment	(461,672)	(2,151)	192,107	-	(271,716)
36	379	Other general plant	(162,870)	(17,790)	80	-	(180,580)
37	390	Other tangible property	(1,151)	(98)	-	-	(1,249)
38	391	Water plant purchased	-	(46,875)	-	-	(46,875)
39		Total general plant	(31,104,758)	(6,543,412)	3,103,518	(16,325)	(34,560,977)
40		TOTAL	(31,864,250)	(6,556,208)	3,103,164	(16,325)	(35,333,619)

**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	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
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	-	-	-
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	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	48,092	47,639	453
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	204,203	208,903	(4,701)
29		Total other water revenues	252,295	256,543	(4,247)
30	501	Total operating revenues	252,295	256,543	(4,247)

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		-	11	(11)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing account	A	B	C	-	-	-
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		-	155	(155)
9	708	Maintenance of collect and impound reservoirs	A			-	-	-
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		-	-	-
16		Total source of supply expense				-	165	(165)
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		-	-	-
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		-	-	-
22	725	Miscellaneous expenses	A			-	-	-
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
Maintenance								
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		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		-	-	-
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				-	-	-

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		-	-	-
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			-	-	-
34	743	Miscellaneous expenses	A	B		-	-	-
35	744	Chemicals and filtering materials	A	B		-	-	-
		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		-	-	-
39	748	Maintenance of water treatment equipment	A	B		-	-	-
40		Total water treatment expenses				-	-	-
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		-	-	-
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			-	-	-
46	754	Meter expenses	A			-	-	-
47	755	Customer installations expenses	A			-	-	-
48	756	Miscellaneous expenses	A			5,262	7,894	(2,632)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		-	-	-
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		-	-	-
53	761	Maintenance of trans. and distribution mains	A			-	-	-
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			-	-	-
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			-	-	-
59	765	Maintenance of hydrants	A			-	-	-
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				5,262	7,894	(2,632)

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				(3,508,809)	(3,651,743)	142,934
62	771	Supervision	A	B		385,169	375,431	9,739
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		425	150	275
65	773	Customer records and collection expenses	A			2,491,255	2,746,043	(254,787)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			631,960	530,120	101,840
68	775	Uncollectible accounts	A	B	C	-	-	-
69		Total customer account expenses				0	0	(0)
		VI. SALES EXPENSES						
		Operation						
	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			1,254	-	1,254
73	783	Advertising expenses	A			17,589	11,027	6,562
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				18,844	11,027	7,816
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				(50,582,720)	(44,392,732)	(6,189,988)
77	791	Administrative and general salaries	A	B	C	12,219,906	11,743,880	476,026
78	792	Office supplies and other expenses	A	B	C	1,745,188	2,158,278	(413,090)
79	793	Property insurance	A			328,368	365,368	(37,000)
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			2,143,240	1,292,827	850,413
82	795	Employees' pensions and benefits	A	B	C	10,909,973	11,506,063	(596,091)
83	796	Franchise requirements	A	B	C	65,793	55,161	10,633
84	797	Regulatory commission expenses	A	B	C	563,855	686,061	(122,206)
85	798	Outside services employed	A			13,560,685	9,307,507	4,253,177
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			2,231,302	2,175,801	55,501
		Maintenance						
89	805	Maintenance of general plant	A	B	C	2,150,040	1,869,507	280,533
90		Total administrative and general expenses				(4,664,371)	(3,232,279)	(1,432,093)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	339,476	378,633	(39,158)
92	812	Administrative expenses transferred - Credit	A	B	C	(1,905,233)	(1,273,656)	(631,577)
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				(1,565,757)	(895,023)	(670,734)
95		Total operating expenses				(6,206,023)	(4,108,215)	(2,097,808)

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	183,562	183,562			
2	State income taxes	-	-		-	
3	Payroll taxes	1,125,992	1,125,992			
4	Other state and local taxes	7,192	7,192			
5	Other federal taxes	-	-			
6	Federal income tax	-	-		-	
7	Groundwater assessments	-	-			
	Total	1,316,746	1,316,746		-	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	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) ²	Annual Quantities Pumped (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	"None"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
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 feet; 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			"None"
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			

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	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	-	-	-
20									
21									
22	Total	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	-	-	-	-	-	-	-	-	-
29	Ductile Iron	-	-	-	-	-	-	-	-	-
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	-	-	-	-	-	-	-
32										
33										
34	Total	-	-	-	-	-	-	-	-	-

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	-	-	-	-
Commercial (including domestic)	-	-	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract				
Subtotal	-	-	-	-
Private fire connections	-	-	-	-
Public fire hydrants	-	-	-	-
Total	-	-	-	-

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	-	-
3/4 - in	-	-
1 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
Other	-	-
Total	-	-

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

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	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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

Total acres irrigated _____

Total population served _____

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>(17,054)</u></u>
100.3	Construction Work in Progress	\$	<u><u>1,584,073</u></u>
241	Advances for Construction	\$	<u><u>294,057</u></u>
265	Contributions in Aid of Construction	\$	<u><u>(75,954)</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 General Office District
Name of District

of Golden State Water Company
Name of Utility

at 630 East Foothill Blvd., San Dimas, CA 91773
Address of District Office

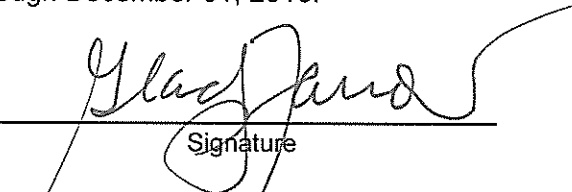
under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named 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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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	-	-	-	-	-
4		Total intangible plant	-	-	-	-	-
		II. LANDED CAPITAL					
5	306	Land and Land Rights	-	-	-	-	-
		Total Landed Capital	-	-	-	-	-
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	132,762	24,332	(12,579)	-	144,515
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	132,762	24,332	(12,579)	-	144,515
		IV. PUMPING PLANT					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	6,981	-	-	-	6,981
19		Total pumping plant	6,981	-	-	-	6,981
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		Total water treatment plant	-	-	-	-	-

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	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	-	-	-	-	-
		VII. GENERAL PLANT					
33	371	Structures and improvements	35,366	-	-	-	35,366
34	372	Office furniture and equipment	244,217	6,726	(8,554)	-	242,389
35	373	Transportation equipment	303,696	35,364	(31,567)	-	307,493
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	755	-	-	-	755
38	376	Communication equipment	-	-	-	-	-
39	377	Power operated equipment	-	-	-	-	-
40	378	Tools, shop and garage equipment	108,393	-	-	-	108,393
41	379	Other general plant	14,763	-	-	-	14,763
42		Total general plant	707,190	42,090	(40,121)	-	709,159
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	-	-	-	-	-
47		Total utility plant in service	846,933	66,422	(52,700)	-	860,655

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	None				
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	716,142	714,173
3		Construction Work in Progress	7,293	1,951
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	723,436	716,124
6		Less Accumulated Depreciation		
7		Plant in Service	452,880	460,916
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	452,880	460,916
10		Less Other Reserves		
11		Deferred Income Taxes	82,429	82,853
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	82,479	82,903
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	2,672	2,672
20		Add Materials and Supplies	(58,220)	(59,965)
21		Add Working Cash (=Line 34)	-	-
		Add General Office, Regions, District office, CSA allocation	(127,185)	(109,668)
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	1

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)		

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**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	474,391	36,018	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	9,391	-	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	14,657	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	24,048	-	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	40,121	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	40,121	-	-	-
14	Balance in reserve at end of year	458,318	36,018	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(49,491)	8,037	-	-	(41,454)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(49,491)	8,037	-	-	(41,454)
		II. PUMPING PLANT					
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	-	-	-	-	-
13	325	Other pumping plant	(2,242)	(281)	-	-	(2,523)
14		Total pumping plant	(2,242)	(281)	-	-	(2,523)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		Total water treatment plant	-	-	-	-	-
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	-	-	-	-	-
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	-	-	-	-	-
		V. GENERAL PLANT					
28	371	Structures and improvements	(17,365)	(74)	-	-	(17,439)
29	372	Office furniture and equipment	(175,857)	(8,579)	8,554	-	(175,882)
30	373	Transportation equipment	(186,437)	(14,657)	31,567	-	(169,527)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(910)	-	-	-	(910)
33	376	Communication equipment	-	-	-	-	-
34	377	Power operated equipment	-	-	-	-	-
35	378	Tools, shop and garage equipment	(37,536)	(7,673)	-	-	(45,209)
36	379	Other general plant	(4,553)	(821)	-	-	(5,374)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(422,658)	(31,804)	40,121	-	(414,341)
40		TOTAL	(474,391)	(24,048)	40,121	-	(458,318)

**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	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
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	-	-	-
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	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	-	-	-
29		Total other water revenues	-	-	-
30	501	Total operating revenues	-	-	-

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		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing account	A	B	C	-	-	-
		Maintenance						
6	706	Maintenance supervision and engineering	A	B		2,386	1,898	489
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			-	-	-
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		-	-	-
16		Total source of supply expense				2,386	1,898	489
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		-	-	-
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		-	37	(37)
22	725	Miscellaneous expenses	A			368	1,121	(753)
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
		Maintenance						
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		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		0	414	(413)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				368	1,571	(1,203)

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	-	-	-	
32	741	Operation supervision, labor and expenses					C	
33	742	Operation labor and expenses	A		1,632	28	1,604	
34	743	Miscellaneous expenses	A	B	-	-	-	
35	744	Chemicals and filtering materials	A	B	-	-	-	
		Maintenance						
36	746	Maintenance supervision and engineering	A	B	15,810	15,922	(112)	
37	746	Maintenance of structures and equipment					C	
38	747	Maintenance of structures and improvements	A	B	-	-	-	
39	748	Maintenance of water treatment equipment	A	B	-	485	(485)	
40		Total water treatment expenses			17,443	16,436	1,007	
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B	84	2,348	(2,264)	
42	751	Operation supervision, labor and expenses					C	
43	752	Storage facilities expenses	A		-	-	-	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		506	-	506	
46	754	Meter expenses	A		-	-	-	
47	755	Customer installations expenses	A		-	-	-	
48	756	Miscellaneous expenses	A		181	579	(397)	
		Maintenance						
49	758	Maintenance supervision and engineering	A	B	-	-	-	
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	-	-	-	
53	761	Maintenance of trans. and distribution mains	A		-	-	-	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		-	-	-	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		-	-	-	
59	765	Maintenance of hydrants	A		-	-	-	
60	766	Maintenance of miscellaneous plant	A		-	-	-	
61		Total transmission and distribution expenses			771	2,927	(2,156)	

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				(888)	(715)	(173)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		888	-	888
65	773	Customer records and collection expenses	A			-	715	(715)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	-	-
68	775	Uncollectible accounts	A	B	C	-	-	-
69		Total customer account expenses				(0)	0	(0)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			-	150	(150)
73	783	Advertising expenses	A			953	-	953
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				953	150	803
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				(1,331,744)	(1,461,077)	129,334
77	791	Administrative and general salaries	A	B	C	703,791	775,891	(72,101)
78	792	Office supplies and other expenses	A	B	C	82,752	88,752	(6,000)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			14,025	17,373	(3,348)
82	795	Employees' pensions and benefits	A	B	C	363,620	406,429	(42,809)
83	796	Franchise requirements	A	B	C	7,595	8,731	(1,136)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			3,178	3,841	(663)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,878	3,817	(1,939)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	949	159	790
90		Total administrative and general expenses				(153,957)	(156,085)	2,128
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	53,082	51,783	1,299
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				53,082	51,783	1,299
95		Total operating expenses				(78,953)	(81,320)	2,367

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	1,361	1,361			
2	State income taxes	-	-		-	
3	Payroll taxes	60,064	60,064			
4	Other state and local taxes	100	100			
5	Other federal taxes	-	-			
6	Federal income tax	-	-		-	
7	Groundwater assessments	-	-			
	Total	61,525	61,525		-	

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	2,064,794	54,086	-	-	2,118,880
4		Total intangible plant	2,064,794	54,086	-	-	2,118,880
		II. LANDED CAPITAL					
5	306	Land and Land Rights	925,935	-	-	-	925,935
		Total Landed Capital	925,935	-	-	-	925,935
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	340,295	48,664	(16,678)	-	372,281
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	340,295	48,664	(16,678)	-	372,281
		IV. PUMPING PLANT					
14	321	Structures and Improvements	23,334	-	-	-	23,334
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	-	-	-	-	-
19		Total pumping plant	23,334	-	-	-	23,334
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	6,473	-	-	-	6,473
21	332	Water Treatment Equipment	95,238	-	-	-	95,238
22		Total water treatment plant	101,711	-	-	-	101,711

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	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	111,232	-	(111,232)	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	111,232	-	(111,232)	-	-
		VII. GENERAL PLANT					
33	371	Structures and improvements	855,747	-	-	(137,337)	718,410
34	372	Office furniture and equipment	1,705,351	34,839	(407,730)	(384,725)	947,735
35	373	Transportation equipment	2,044,990	29,665	(143,279)	808,576	2,739,952
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,102	-	-	-	1,102
38	376	Communication equipment	66,410	-	(3,179)	(27,629)	35,602
39	377	Power operated equipment	646,349	-	-	(35,527)	610,822
40	378	Tools, shop and garage equipment	705,498	34,830	(68,767)	(152,192)	519,369
41	379	Other general plant	253,665	107,514	(11,557)	(69,111)	280,511
42		Total general plant	6,279,112	206,848	(634,512)	2,055	5,853,503
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	63,347	-	-	-	63,347
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	63,347	-	-	-	63,347
47		Total utility plant in service	9,909,760	309,598	(762,422)	2,055	9,458,991

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	None				
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	9,086,710	9,569,463
3		Construction Work in Progress	83,796	43,497
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	9,170,506	9,612,960
6		Less Accumulated Depreciation		
7		Plant in Service	5,386,862	5,693,737
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	5,386,862	5,693,737
10		Less Other Reserves		
11		Deferred Income Taxes	250,447	409,493
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	247,900	406,946
15		Less Adjustments		
16		Contributions in Aid of Construction	16,749	16,991
17		Advances for Construction	3,824	3,824
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	20,574	20,816
20		Add Materials and Supplies	(16,707)	96,601
21		Add Working Cash (=Line 34)	-	-
		Add General Office, Rgions, District office, CSA allocation	(3,498,464)	(3,588,063)
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	(1)

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)		

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

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	3,983,809	1,846,731	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	279,132	29,849	-	-
4	(b) Charged to Account 265	242	-	-	-
5	(c) Charged to Clearing Accounts	(58,937)	-	-	-
6	(d) Salvage recovered	11,229	-	-	-
7	(e) All other credits ^{1/}	98,128	-	-	-
8	Total credits	329,794	29,849	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	745,743	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	745,743	-	-	-
14	Balance in reserve at end of year	3,567,860	1,876,580	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(23,890)	(33,002)	-	-	(56,892)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(23,890)	(33,002)	-	-	(56,892)
		II. PUMPING PLANT					
9	321	Structures and improvements	(5,925)	(679)	-	-	(6,604)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(4,892)	-	-	-	(4,892)
13	325	Other pumping plant	-	-	-	-	-
14		Total pumping plant	(10,817)	(679)	-	-	(11,496)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(2,162)	(223)	-	-	(2,385)
16	332	Water treatment equipment	(43,017)	(3,686)	-	-	(46,703)
17		Total water treatment plant	(45,179)	(3,909)	-	-	(49,088)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	(1,038)	-	354	-	(684)
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	(136,382)	-	111,232	-	(25,150)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	187	-	-	-	187
26	349	Other transmission and distribution plant	-	-	-	-	-
27		Total trans. and distribution plant	(137,233)	-	111,586	-	(25,647)
		V. GENERAL PLANT					
28	371	Structures and improvements	(229,014)	(14,511)	37,678	-	(205,847)
29	372	Office furniture and equipment	(1,325,030)	(74,663)	792,454	-	(607,239)
30	373	Transportation equipment	(1,269,575)	(28,099)	(574,803)	(9,549)	(1,882,026)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(36,379)	(239)	23,899	-	(12,719)
34	377	Power operated equipment	(420,664)	(8,340)	21,696	(1,680)	(408,988)
35	378	Tools, shop and garage equipment	(395,920)	(49,320)	155,355	-	(289,885)
36	379	Other general plant	(80,328)	(7,675)	79,750	-	(8,253)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	(9,780)	-	-	-	(9,780)
39		Total general plant	(3,766,690)	(182,847)	536,029	(11,229)	(3,424,737)
40		TOTAL	(3,983,809)	(220,437)	647,615	(11,229)	(3,567,860)

**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	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
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	-	-	-
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	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(16,800)	(22,516)	5,716
29		Total other water revenues	(16,800)	(22,516)	5,716
30	501	Total operating revenues	(16,800)	(22,516)	5,716

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		28,052	18,073	9,979
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing account	A	B	C	-	-	-
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			-	-	-
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			-	229	(229)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				28,052	18,302	9,750
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		23,427	12,189	11,238
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		98,893	70,395	28,498
22	725	Miscellaneous expenses	A			30,129	33,406	(3,277)
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
Maintenance								
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		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		24,467	22,980	1,487
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				176,916	138,969	37,947

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	23,427	12,189	11,238	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		1,817	14,271	(12,454)	
34	743	Miscellaneous expenses	A	B	3,754	20,695	(16,941)	
35	744	Chemicals and filtering materials	A	B	1,666	5,480	(3,814)	
		Maintenance						
36	746	Maintenance supervision and engineering	A	B	-	-	-	
37	746	Maintenance of structures and equipment						
38	747	Maintenance of structures and improvements	A	B	-	1,057	(1,057)	
39	748	Maintenance of water treatment equipment	A	B	1,323	607	715	
40		Total water treatment expenses			31,986	54,299	(22,313)	
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B	32,883	28,376	4,507	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		-	-	-	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		-	7,166	(7,166)	
46	754	Meter expenses	A		-	-	-	
47	755	Customer installations expenses	A		-	-	-	
48	756	Miscellaneous expenses	A		6,043	5,473	570	
		Maintenance						
49	758	Maintenance supervision and engineering	A	B	-	-	-	
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	-	-	-	
53	761	Maintenance of trans. and distribution mains	A		-	1,908	(1,908)	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		73	2,105	(2,032)	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		-	-	-	
59	765	Maintenance of hydrants	A		-	480	(480)	
60	766	Maintenance of miscellaneous plant	A		-	-	-	
61		Total transmission and distribution expenses			38,999	45,509	(6,510)	

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			(1,679)	86,871	(88,549)	
62	771	Supervision	A	B	-	(87,024)	87,024	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	-	-	-	
65	773	Customer records and collection expenses	A		1,679	153	1,525	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		-	-	-	
68	775	Uncollectible accounts	A	B	C	-	-	
69		Total customer account expenses			(0)	0	(0)	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		185,115	395,133	(210,019)	
73	783	Advertising expenses	A		7,896	8,801	(904)	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		Total sales expenses			193,011	403,934	(210,923)	
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses			(3,166,293)	(3,525,951)	359,657	
77	791	Administrative and general salaries	A	B	C	1,106,156	1,196,834	(90,679)
78	792	Office supplies and other expenses	A	B	C	304,865	324,619	(19,754)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			25,580	28,274	(2,694)
82	795	Employees' pensions and benefits	A	B	C	595,072	638,638	(43,566)
83	796	Franchise requirements	A	B	C	11,059	10,519	540
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			87,900	50,444	37,456
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			(14,794)	14,020	(28,814)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	34	150	(116)
90		Total administrative and general expenses				(1,050,422)	(1,262,452)	212,031
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	174,633	181,179	(6,546)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				174,633	181,179	(6,546)
95		Total operating expenses				(406,824)	(420,260)	13,436

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	11,415	11,415			
2	State income taxes	-	-		-	
3	Payroll taxes	105,813	105,813			
4	Other state and local taxes	18,209	18,209			
5	Other federal taxes	-	-			
6	Federal income tax	-	-		-	
7	Groundwater assessments	-	-			
	Total	135,438	135,438		-	

**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	1,585	-	-	-	1,585
2	302	Franchises and Consents (Schedule A-1b)	17,734	-	-	-	17,734
3	303	Other Intangible Plant	570,500	-	-	-	570,500
4		Total intangible plant	589,819	-	-	-	589,819
		II. LANDED CAPITAL					
5	306	Land and Land Rights	-	-	-	-	-
		Total Landed Capital	-	-	-	-	-
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	647,322	48,591	-	-	695,913
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	647,322	48,591	-	-	695,913
		IV. PUMPING PLANT					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	3,081	-	-	-	3,081
19		Total pumping plant	3,081	-	-	-	3,081
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		Total water treatment plant	-	-	-	-	-

**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	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	151,776	-	-	-	151,776
32		Total transmission and distribution plant	151,776	-	-	-	151,776
		VII. GENERAL PLANT					
33	371	Structures and improvements	171,369	-	(9,861)	-	161,508
34	372	Office furniture and equipment	502,610	69,090	(8,708)	-	562,992
35	373	Transportation equipment	1,191,847	43,383	(61,128)	20,232	1,194,334
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,263	-	-	-	1,263
38	376	Communication equipment	324,663	-	(10,000)	(13,200)	301,463
39	377	Power operated equipment	205,222	-	-	-	205,222
40	378	Tools, shop and garage equipment	293,632	14,706	(6,084)	66,028	368,282
41	379	Other general plant	292,757	-	-	-	292,757
42		Total general plant	2,983,363	127,179	(95,781)	73,060	3,087,821
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	1,685	-	-	-	1,685
44	391	Utility plant purchased	1,817,795	-	-	-	1,817,795
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,819,480	-	-	-	1,819,480
47		Total utility plant in service	6,194,841	175,770	(95,781)	73,060	6,347,890

**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	None				
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	5,651,978	5,547,520
3		Construction Work in Progress	49,554	19,740
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	5,701,532	5,567,260
6		Less Accumulated Depreciation		
7		Plant in Service	4,033,096	4,159,707
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	4,033,096	4,159,707
10		Less Other Reserves		
11		Deferred Income Taxes	144,916	126,238
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	144,916	126,238
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	2,697	2,697
20		Add Materials and Supplies	21,187	17,568
21		Add Working Cash (=Line 34)	-	-
		Add General Office, Rgions, District office, CSA allocation	(1,542,009)	(1,296,187)
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	1	(1)

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)		

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**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	3,524,093	527,366	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	216,603	13,638	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	30,181	-	-	-
6	(d) Salvage recovered	-	-	-	-
7	(e) All other credits ^{1/}	46,739	-	-	-
8	Total credits	293,523	13,638	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	95,780	-	-	-
11	(b) Cost of removal	1,312	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	97,092	-	-	-
14	Balance in reserve at end of year	3,720,524	541,004	-	-
15	State method of determining depreciation charges.	Composite Rate			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT			
19	^{1/} General reclassifications and rate base adjustments				
20					
21					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
I. SOURCE OF SUPPLY PLANT							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(107,169)	(121,262)	-	-	(228,431)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(107,169)	(121,262)	-	-	(228,431)
II. PUMPING PLANT							
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	-	-	-	-	-
13	325	Other pumping plant	(1,131)	(119)	-	-	(1,250)
14		Total pumping plant	(1,131)	(119)	-	-	(1,250)
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		Total water treatment plant	-	-	-	-	-
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(3,544)	-	-	-	(3,544)
20	343	Transmission and distribution mains	-	-	-	-	-
21	344	Fire mains	-	-	-	-	-
22	345	Services	1,574	-	-	-	1,574
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	(77,987)	(2,459)	-	-	(80,446)
27		Total trans. and distribution plant	(79,957)	(2,459)	-	-	(82,416)
V. GENERAL PLANT							
28	371	Structures and improvements	(41,194)	(2,633)	9,861	-	(33,966)
29	372	Office furniture and equipment	(375,067)	(29,931)	8,708	1,312	(394,978)
30	373	Transportation equipment	(932,659)	(30,181)	40,895	-	(921,945)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,938)	-	-	-	(1,938)
33	376	Communication equipment	(323,689)	-	23,200	-	(300,489)
34	377	Power operated equipment	(88,506)	(1,888)	-	-	(90,394)
35	378	Tools, shop and garage equipment	(182,749)	(14,330)	(33,623)	-	(230,702)
36	379	Other general plant	(6,968)	-	-	-	(6,968)
37	390	Other tangible property	(139)	(21)	-	-	(160)
38	391	Water plant purchased	(1,382,927)	(43,960)	-	-	(1,426,887)
39		Total general plant	(3,335,836)	(122,944)	49,041	1,312	(3,408,427)
40		TOTAL	(3,524,093)	(246,784)	49,041	1,312	(3,720,524)

**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	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
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	-	-	-
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	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(235)	(2,277)	2,042
29		Total other water revenues	(235)	(2,277)	2,042
30	501	Total operating revenues	(235)	(2,277)	2,042

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		12,564	7,609	4,956
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		32	-	32
4	703	Miscellaneous expenses	A			49,787	66,978	(17,191)
5	704	Purchased water including supply balancing account	A	B	C	-	-	-
Maintenance								
6	706	Maintenance supervision and engineering	A	B		675	165	510
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			-	-	-
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			161	176	(14)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	3,362	(3,362)
16		Total source of supply expense				63,220	78,289	(15,069)
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		12,384	6,959	5,425
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		11,920	20,972	(9,052)
22	725	Miscellaneous expenses	A			31,488	10,417	21,071
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
Maintenance								
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		259	-	259
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		31,288	36,126	(4,838)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				87,339	74,474	12,865

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		12,384	6,959	5,425
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			14,643	10,888	3,756
34	743	Miscellaneous expenses	A	B		1,794	-	1,794
35	744	Chemicals and filtering materials	A	B		965	6,209	(5,245)
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		-	4	(4)
39	748	Maintenance of water treatment equipment	A	B		41,162	20,406	20,756
40		Total water treatment expenses				70,948	44,466	26,482
IV. TRANS. AND DIST. EXPENSES								
Operation								
41	751	Operation supervision and engineering	A	B		12,741	7,478	5,263
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			-	-	-
46	754	Meter expenses	A			-	-	-
47	755	Customer installations expenses	A			474	-	474
48	756	Miscellaneous expenses	A			15,690	5,855	9,834
Maintenance								
49	758	Maintenance supervision and engineering	A	B		544	685	(141)
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		-	-	-
53	761	Maintenance of trans. and distribution mains	A			-	42	(42)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			-	-	-
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			-	-	-
59	765	Maintenance of hydrants	A			-	-	-
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		Total transmission and distribution expenses				29,449	14,059	15,390

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			(5,169)	(4,973)	(195)	
62	771	Supervision	A	B	-	-	-	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	-	-	-	
65	773	Customer records and collection expenses	A		5,169	4,973	195	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		-	-	-	
68	775	Uncollectible accounts	A	B	C	-	-	
69		Total customer account expenses			(0)	0	(0)	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		234,562	457,729	(223,167)	
73	783	Advertising expenses	A		3,423	1,173	2,250	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		Total sales expenses			237,984	458,902	(220,917)	
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses			(2,911,589)	(3,328,133)	416,544	
77	791	Administrative and general salaries	A	B	C	1,085,030	1,198,612	(113,582)
78	792	Office supplies and other expenses	A	B	C	217,607	217,503	104
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			26,632	33,373	(6,741)
82	795	Employees' pensions and benefits	A	B	C	812,876	779,360	33,516
83	796	Franchise requirements	A	B	C	4,763	4,787	(24)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			(101,689)	6,529	(108,218)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			2,490	4,667	(2,177)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	9,662	8,359	1,302
90		Total administrative and general expenses			(854,219)	(1,074,944)	220,725	
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	129,752	126,066	3,686
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous			129,752	126,066	3,686	
95		Total operating expenses			(235,526)	(278,688)	43,162	

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	19,788	19,788			
2	State income taxes	-	-		-	
3	Payroll taxes	103,234	103,234			
4	Other state and local taxes	3,286	3,286			
5	Other federal taxes	-	-			
6	Federal income tax	-	-		-	
7	Groundwater assessments	-	-			
	Total	126,308	126,308		-	