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2016
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Ojai Location: Ojai, Ventura
(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	165	-	-	-	165
2	302	Franchises and Consents (Schedule A-1b)	5,348	-	-	-	5,348
3	303	Other Intangible Plant	387,895	-	-	-	387,895
4		Total intangible plant	393,408	-	-	-	393,408
II. LANDED CAPITAL							
5	306	Land and Land Rights	491,967	-	(2,439)	-	489,528
		Total Landed Capital	491,967	-	(2,439)	-	489,528
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	126,170	-	-	-	126,170
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	2,553,761	-	(10,678)	-	2,543,083
11	316	Supply Mains	208,121	-	(882)	-	207,239
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	2,888,052	-	(11,560)	-	2,876,492
IV. PUMPING PLANT							
14	321	Structures and Improvements	291,932	-	(35)	-	291,897
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	3,855,066	90,298	(48,684)	-	3,896,680
18	325	Other Pumping Plant	297,060	10,311	(3,169)	-	304,202
19		Total pumping plant	4,444,058	100,609	(51,888)	-	4,492,779
V. WATER TREATMENT PLANT							
20	331	Structures and Improvements	18,113	-	-	-	18,113
21	332	Water Treatment Equipment	523,693	-	(26,906)	-	496,787
22		Total water treatment plant	541,806	-	(26,906)	-	514,900

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	2,486,559	-	-	-	2,486,559
25	343	Transmission and distribution mains	10,052,699	14,452	(10,391)	-	10,056,760
26	344	Fire mains	93,334	28,239	-	-	121,573
27	345	Services	4,853,012	93,260	(29,220)	-	4,917,052
28	346	Meters	672,366	7,217	(220,390)	-	459,193
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	1,148,616	3,631	(7,739)	-	1,144,508
31	349	Other transmission and distribution plant	21,132	-	-	-	21,132
32		Total transmission and distribution plant	19,327,718	146,799	(267,740)	-	19,206,777
		VII. GENERAL PLANT					
33	371	Structures and improvements	226,638	-	(3,999)	-	222,639
34	372	Office furniture and equipment	95,413	1,082	(43,328)	-	53,167
35	373	Transportation equipment	198,044	-	(1,562)	-	196,482
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	-	-	-	-	-
38	376	Communication equipment	5,250	-	(3,775)	-	1,475
39	377	Power operated equipment	101,810	-	(11,011)	-	90,799
40	378	Tools, shop and garage equipment	77,741	1,952	(12,898)	-	66,795
41	379	Other general plant	17,940	33,058	(12,838)	6,938	45,098
42		Total general plant	722,836	36,092	(89,411)	6,938	676,455
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	1,037	-	-	-	1,037
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	1,037	-	-	-	1,037
47		Total utility plant in service	28,810,882	283,500	(449,944)	6,938	28,651,376

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	28,651,373	28,810,880
3		Construction Work in Progress	266,764	283,076
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	28,918,137	29,093,955
6		Less Accumulated Depreciation		
7		Plant in Service	6,455,695	6,172,390
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	6,455,695	6,172,390
10		Less Other Reserves		
11		Deferred Income Taxes	4,945,226	4,888,997
12		Deferred Investment Tax Credit	22,011	23,115
13		Other Reserves	16,721	15,789
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	4,983,958	4,927,901
15		Less Adjustments		
16		Contributions in Aid of Construction	463,299	451,268
17		Advances for Construction	437,129	454,129
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	900,429	905,397
20		Add Materials and Supplies	82,842	53,342
21		Add Working Cash (=Line 34)	107,484	358,800
		Add General Office, Rgions, District office, CSA allocation	264,768	329,615
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	17,033,148	17,830,024
		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
Ojai 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	504.8	52.7	26,609.7
2 72600	POWER FOR PUMPING	181.7	34.4	6,251.6
3 73500	PUMP TAXES	16.0	120.0	1,925.3
4 74400	CHEMICALS	21.8	33.8	737.1
5 77300	COMMON CUSTOMER ACCOUNT	69.1	25.0	1,729.7
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	8.3	0.0	0.0
8 78000	OPERATION LABOR	251.1	12.5	3,139.4
9 78100	ALL OTHER OPERATION EXPENSES	78.0	50.5	3,943.3
10 78700	MAINTENANCE LABOR	93.0	12.5	1,162.8
11 78800	ALL OTHER MAINTENANCE EXPENSES	242.4	123.3	29,883.5
12 79200	OFFICE SUPPLIES AND EXPENSE	73.6	41.0	3,020.9
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	37.0	(165.1)	(6,111.6)
15 79500	PENSIONS AND BENEFITS	159.1	(1.8)	(286.3)
16 79600	BUSINESS MEALS	3.9	28.4	111.5
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	44.4	66.0	2,929.6
19 79900	MISCELLANEOUS	2.6	26.0	67.1
20 79910	ALLOCATED GENERAL OFFICE	435.5	6.1	2,642.6
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	23.8	26.0	619.5
22 81100	RENT	44.5	(19.0)	(844.9)
23 81500	A&G LABOR	138.3	12.5	1,728.8
24 50300	DEPRECIATION AND AMORTIZATION	668.4	0.0	0.0
25 50710	PROPERTY TAXES	128.4	40.0	5,135.2
26 50720	PAYROLL TAXES	40.3	13.5	543.7
27 50730	LOCAL TAXES	68.1	182.5	12,421.4
28	STATE INCOME TAX	156.0	96.0	14,974.2
29	FEDERAL INCOME TAX	621.4	106.0	65,870.3
30	TOTAL OPERATING EXPENSES	4,111.6		178,204.3
31	AVERAGE LAG ----->			43.34

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	52.88 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	43.34 days
34	(3) Excess of Collection Lag over Payment Lag	9.54 days
35	(4) Total of Expenses, Taxes and Depreciation	\$4,111.6
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$11.3
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$107.5</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	5,936,638	235,756	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	674,116	30,808	-	-
4	(b) Charged to Account 265	16,034	-	-	-
5	(c) Charged to Clearing Accounts	9,725	-	-	-
6	(d) Salvage recovered	4,313	-	-	-
7	(e) All other credits ^{1/}	1,271	-	-	-
8	Total credits	705,459	30,808	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	447,506	2,439	-	-
11	(b) Cost of removal	3,015	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	450,521	2,439	-	-
14	Balance in reserve at end of year	6,191,576	264,125	-	-
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	(542,153)	(76,453)	10,678	-	(607,928)
6	316	Supply mains	(28,982)	(5,919)	882	-	(34,019)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(571,135)	(82,372)	11,560	-	(641,947)
		II. PUMPING PLANT					
9	321	Structures and improvements	(36,833)	(8,612)	35	-	(45,410)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(214,562)	(179,453)	48,684	-	(345,331)
13	325	Other pumping plant	(65,349)	(11,244)	3,169	-	(73,424)
14		Total pumping plant	(316,744)	(199,309)	51,888	-	(464,165)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(4,533)	(632)	-	-	(5,165)
16	332	Water treatment equipment	(254,196)	(19,032)	26,906	-	(246,322)
17		Total water treatment plant	(258,729)	(19,664)	26,906	-	(251,487)
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(157,699)	(46,250)	-	-	(203,949)
20	343	Transmission and distribution mains	(1,914,549)	(177,969)	10,391	1,283	(2,080,844)
21	344	Fire mains	(3,497)	(2,171)	-	-	(5,668)
22	345	Services	(1,636,589)	(99,166)	29,220	1,283	(1,705,252)
23	346	Meters	(543,295)	(27,384)	220,390	-	(350,289)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(260,982)	(23,848)	7,739	449	(276,642)
26	349	Other transmission and distribution plant	(8,995)	(588)	-	-	(9,583)
27		Total trans. and distribution plant	(4,525,606)	(377,376)	267,740	3,015	(4,632,227)
		V. GENERAL PLANT					
28	371	Structures and improvements	(24,947)	(3,662)	3,999	-	(24,610)
29	372	Office furniture and equipment	(58,375)	(1,707)	43,329	-	(16,753)
30	373	Transportation equipment	(78,712)	(9,725)	1,562	(4,313)	(91,188)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(5,249)	-	3,775	-	(1,474)
34	377	Power operated equipment	(38,973)	(2,610)	11,011	-	(30,572)
35	378	Tools, shop and garage equipment	(57,386)	(3,411)	12,898	-	(47,899)
36	379	Other general plant	-	-	11,567	-	11,567
37	390	Other tangible property	(782)	(39)	-	-	(821)
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(264,424)	(21,154)	88,141	(4,313)	(201,750)
40		TOTAL	(5,936,638)	(699,875)	446,235	(1,298)	(6,191,576)

SCHEDULE B-1 Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES	(1), (2)	(1)	
2	601	Metered sales to general customers			
3		601.1 Commercial sales	5,609,781	5,548,498	61,283
4		601.2 Industrial sales	4,885	4,794	92
5		601.3 Sales to public authorities	148,651	135,595	13,057
6		Sub-total	5,763,317	5,688,886	74,431
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	119,495	122,594	(3,100)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	119,495	122,594	(3,100)
16	604	Private fire protection service	14,003	13,747	256
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	(7,334)	(16,101)	8,767
22		Sub-total	6,669	(2,354)	9,023
23		Total water service revenues	5,889,481	5,809,126	80,354
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	15,431	6,528	8,904
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	556	14,577	(14,022)
29		Total other water revenues	15,987	21,105	(5,118)
30	501	Total operating revenues	5,905,467	5,830,231	75,236

(1) Amount excludes \$360,000 of 2015 WRAM under-collection, which is estimated to not be collected within 24 months as required for revenue recognition under the accounting guidance for alternative revenue programs. As a result, for 2015, Ojai did not record \$360,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Golden State Water Company's (GSWC) February 2016 filing to the CPUC for recovery. During 2016, Ojai recognized approximately \$40,000 of the \$360,000 as water revenues.

(2) On December 15, 2016, the CPUC issued a final decision on GSWC's water general rate case. GSWC filed a general rate case application in July 2014 for all of its water ratemaking areas and the general office to determine new rates for the years 2016 - 2018. The new rates approved by the CPUC were retroactive to January 1, 2016. Due to the delay in approving the general rate case, year-to-date 2016 billed revenues were based on 2015 adopted rates established in the prior rate case. As authorized by the CPUC, GSWC tracked the rate difference between interim rates and final rates authorized by the CPUC in December, retroactive to January 1, 2016. As a result, GSWC has a retroactive rate receivable of \$1,084,679 related to Ojai 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		202	-	202
4	703	Miscellaneous expenses	A			949	1,018	(69)
5	704	Purchased water including supply balancing account	A	B	C	506,242	373,820	132,422
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		48	-	48
9	708	Maintenance of collect and impound reservoirs	A			257	446	(189)
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			19,537	34,212	(14,674)
14	712	Maintenance of supply mains	A			67	49	17
15	713	Maintenance of other source of supply plant	A	B		1,438	572	866
16		Total source of supply expense				528,741	410,117	118,624
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		19,307	19,970	(662)
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		98,506	83,536	14,970
22	725	Miscellaneous expenses	A			2,502	13,443	(10,941)
23	726	Fuel or power purchased for pumping	A	B	C	182,774	244,272	(61,498)
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		-	1,272	(1,272)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		34,292	28,100	6,192
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				337,382	390,593	(53,210)

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	8,784	9,077	(293)	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		9,533	19,084	(9,551)	
34	743	Miscellaneous expenses	A	B	280	23	257	
35	744	Chemicals and filtering materials	A	B	17,284	17,672	(388)	
		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	20	1,158	(1,138)	
39	748	Maintenance of water treatment equipment	A	B	13,952	9,590	4,361	
40		Total water treatment expenses			49,853	56,604	(6,751)	
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B	9,078	9,379	(301)	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		838	675	163	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		112	-	112	
46	754	Meter expenses	A		1,247	835	411	
47	755	Customer installations expenses	A		9,865	19,622	(9,757)	
48	756	Miscellaneous expenses	A		56,974	46,618	10,356	
		Maintenance						
49	758	Maintenance supervision and engineering	A	B	8,784	9,077	(293)	
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	4,500	5,780	(1,280)	
53	761	Maintenance of trans. and distribution mains	A		102,864	107,336	(4,472)	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		33,561	29,521	4,040	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		13,035	7,293	5,742	
59	765	Maintenance of hydrants	A		18,262	17,835	427	
60	766	Maintenance of miscellaneous plant	A			-	-	
61		Total transmission and distribution expenses			259,120	253,972	5,147	

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				34,303	39,371	(5,068)
62	771	Supervision	A	B		21,060	21,885	(825)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		15,026	14,984	42
65	773	Customer records and collection expenses	A			3,659	1,067	2,592
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			1,739	101	1,638
68	775	Uncollectible accounts	A	B	C	4,765	7,357	(2,592)
69		Total customer account expenses				80,552	84,765	(4,213)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			15,773	48,833	(33,060)
73	783	Advertising expenses	A			-	415	(415)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				15,773	49,248	(33,475)
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				512,014	529,287	(17,272)
77	791	Administrative and general salaries	A	B	C	53,728	66,207	(12,479)
78	792	Office supplies and other expenses	A	B	C	86,986	94,899	(7,913)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			27,909	29,313	(1,404)
82	795	Employees' pensions and benefits	A	B	C	214,399	193,636	20,763
83	796	Franchise requirements	A	B	C	2,123	1,604	519
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			7,771	5,868	1,903
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,125	(19,646)	20,771
		Maintenance						
89	805	Maintenance of general plant	A	B	C	32,063	66,745	(34,682)
90		Total administrative and general expenses				938,117	967,911	(29,794)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	43,182	39,498	3,684
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				43,182	39,498	3,684
95		Total operating expenses				2,252,721	2,252,707	14

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	158,485	158,485			
2	State income taxes	167,114	88,939		78,175	
3	Payroll taxes	35,072	35,072			
4	Other state and local taxes	76,482	76,482			
5	Other federal taxes	-	-			
6	Federal income tax	647,972	(176,615)		824,587	
7	Groundwater assessments	13,583	13,583			
	Total	1,098,708	195,946		902,762	

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	"REFER TO ATTACHED SCHEDULE"								
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 Casitas Municipal Water District								
30	Annual quantities purchased		289,285	(Unit chosen) ²	CCF				
31									
32									

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

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

³ Average depth to water surface below ground surface.

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

Plant Facility Index

Region: I
 District: Coastal
 CSA: Ojai
 System: 153 - Ojai

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	
Casitas Intercon - Montana Cuyama	Casitas Connection		514	339													Interconnection w/ Casitas MWD
Fairview	Booster A Booster B Reservoir	2006 2006							Subm Subm	Elec Elec	20 20	250 250	195 195	1.000	Elev Resv	Concrete	Booster to Running Ridge Zone Booster to Running Ridge Zone Floats on Main Gradient
Heidelberger Booster	Booster A Booster B Hydropneumatic Tank		1360 1360						VT VT	Elec Elec	1 1.5	11 42	149 89		Pressure	W. Steel	Pump through pressure tank to Heidelberger Booster Zone Back-up Generator
Heidelberger Resv	Reservoir	2010	1426											0.100	Elev Resv	B. Steel	Floats on Heidelberger Tank Zone
Mutual	Well No 4 Well 4 Pump Well No 5 Well 5 Pump Well No. 6 Well 6 Pump	1947 2016 1951 2012	802 803	78 105 268	04N22W06K03S 04N22W06K11S 04N22W06K15S	596 628 510	20 16 & 14 14	450 420	Subm DWT Subm	Elec Elec	50 50 100	450 500 500	285 285 500				Pumps to Mn filter and forebay at San Antonio Pumps to Mn filter and forebay at San Antonio Pumps to Mn filter and forebay at San Antonio
PRV Station 1- Saddle Ln E of Buckboard																	Main Zone to Saddle Lane Zone
PRV Station 2- Ventura N of Montgomery																	Main Zone to Saddle Lane Zone
PRV Station 3 - Libbey Ave S/ Del Oro																	Running Ridge Zone to Main Zone
PRV Station 4 - Country Club Rd																	Main Zone to Country Club Road Zone
Running Ridge	Reservoir #1 Reservoir #2	pre-1964 pre-1964	1161 1173											0.044 0.050	Elev Resv Elev Resv	B. Steel Concrete	Floats on Running Ridge Zone Floats on Running Ridge Zone
San Antonio	Well No 3 Well 3 Pump Well No 4 Well 4 Pump Gorham Well 1 Gorham Well Pump Casitas Connection Booster A Booster B Mn Filter	1956 2005 1995	802 806 799 806	133 131 230 325	04N22W06K10S 04N22W06K14S 04N22W06K13S	650 625 670	16 20 16	370 400 450	Subm Subm Subm	Elec Elec Elec	40 60 75	430 550 800	285 336 285				Pumps thru Mn filter to forebay. Pumps thru Mn filter to forebay. Pumps thru Mn filter to forebay. Interconnection w/ Casitas MWD to San Antonio Forebay Boosters from forebay to Main Zone
			805						VT VT	Elec Elec	150 150	1500 1500	280 280				

Plant Facility Index

Region: I
 District: Coastal
 CSA: Ojai
 System: 153 - Ojai

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	
	Reservoir	2012	803											0.500	Forebay	W. Steel	Emergency Generator
Sierra Cuyama	Booster A Connection	1965	810	0					VT	Elec	20	960	72				Pumps from Casitas to Main Zone Interconnection w/ Casitas MWD
Signal	Booster A Booster B Reservoir		954 954 954						H.S.C E.S.	Elec Elec	10 7.5	600 100	50 130	0.300	Forebay	B. Steel	Booster A to Main Zone Booster B to Signal Booster Zone. Tank on elevated ground. Fills by altitude valve from Main Zone. Emergency Generator
Valley View	Booster A Booster B	2002 2002	1088 1088						E.S. E.S.	Elec Elec	40 40	250 324	350 341				Boosters to Heidelberger Tank Zone

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	-	211	-	22,900	-	28,236	7,510	297
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	2,705	(166)	1,045	-	1,922	3,381	8,434
16	Asbestos Cement	-	-	-	2,978	-	39,362	46,900	-
17	Ductile Iron	-	341	-	-	-	992	23,331	30
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	234	-	2,808	18,959	67
20									
21									
22	Total	-	3,257	(166)	27,157	-	73,320	100,081	8,828

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	14,967	-	-	-	-	-	-	-	74,121
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	13	-	76	-	-	-	-	-	17,410
28	Asbestos Cement	-	-	-	-	-	-	-	-	89,240
29	Ductile Iron	3,763	-	2,727	-	-	-	-	-	31,184
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	404	-	-	-	-	-	22,472
32										
33										
34	Total	18,743	-	3,207	-	-	-	-	-	234,427

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	2,468	2,464	-	-
Commercial (including domestic)	329	337	-	-
Industrial	4	4	-	-
Public authorities	23	23	-	-
Irrigation	31	31	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,855	2,859	-	-
Private fire connections	-	-	39	40
Public fire hydrants	-	-	-	-
Total *	2,855	2,859	39	40

* 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	1,990	
3/4 - in	298	1,321
1 - in	502	1,274
1 1/2 - in	58	22
2 - in	85	204
3 - in	7	1
4 - in	1	19
6 - in	1	15
8 - in	-	10
Other	-	33
Total *	2,942	2,899

* 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
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	1,850
2. More than 10, but less than 15 years	697
3. More than 15 years	395

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	41,227	31,539	30,088	37,120	40,685	49,343	
Industrial	43	-	46	-	63	-	102	254
Public authorities	1,390	964	738	977	911	1,660	1,287	7,927
Irrigation	2,837	97	1,103	1,035	2,179	2,290	4,666	14,207
Other	387	770	3,563	4,383	4,449	4,402	6,679	24,633
Contract	-	-	-	-	-	-	-	-
Total	45,884	33,370	35,538	43,515	48,287	57,695	66,534	330,823

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	60,811	55,610	27,265	49,245			
Industrial	-	82	-	68	-	150	404	407
Public authorities	1,284	1,671	1,636	1,669	1,220	7,480	15,407	13,582
Irrigation	4,187	3,788	2,756	2,626	1,814	15,171	29,378	33,287
Other	3,927	5,300	3,344	-	-	12,571	37,204	38,333
Contract	-	-	-	-	-	-	-	-
Total	70,209	66,451	35,001	53,608	41,957	267,226	598,049	645,638

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 _____ 12,110 *

* Assumes 4.1773 per household.

End of Year Balances in Selected Accounts

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

131	Materials and Supplies on hand	\$	<u><u>82,842</u></u>
100.3	Construction Work in Progress	\$	<u><u>266,764</u></u>
241	Advances for Construction	\$	<u><u>437,129</u></u>
265	Contributions in Aid of Construction	\$	<u><u>463,299</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 Ojai District
Name of District

of Golden State Water Company
Name of Utility

at 408 Bryant Circle Suite G, Ojai CA 93023
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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