

COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP

Form 6-K

December 22, 2016

---

**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**

---

**FORM 6-K**

**REPORT OF FOREIGN ISSUER**  
**PURSUANT TO RULE 13a-16 OR 15d-16 OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**For November, 2016**  
**(Commission File No. 1-31317)**

---

**Companhia de Saneamento Básico do Estado de São Paulo - SABESP**  
*(Exact name of registrant as specified in its charter)*

**Basic Sanitation Company of the State of Sao Paulo - SABESP**  
*(Translation of Registrant's name into English)*

---

**Rua Costa Carvalho, 300**  
**São Paulo, S.P., 05429-900**  
**Federative Republic of Brazil**  
*(Address of Registrant's principal executive offices)*

---

Indicate by check mark whether the registrant files or will file  
annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K  
in paper as permitted by Regulation S-T Rule 101(b)(1) .

Indicate by check mark if the registrant is submitting the Form 6-K  
in paper as permitted by Regulation S-T Rule 101(b)(7) .

Indicate by check mark whether the registrant by furnishing the  
information contained in this Form is also thereby furnishing the  
information to the Commission pursuant to Rule 12g3-2(b) under  
the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicated below the file number assigned to the  
registrant in connection with Rule 12g3-2(b):

---

**Table of Contents**

**Company Information**

Capital Breakdown	1
Cash Proceeds	2

**Parent Company’s Financial Statements**

Balance Sheet- Assets	3
Balance Sheet- Liabilities	4
Income Statement	6
Statement of Comprehensive Income	8
Statement of Cash Flows	9

**Statement of Changes in Equity**

01/01/2016 to 09/30/2016	11
01/01/2015 to 09/30/2015	12
Statement of Value Added	13
Comments on the Company’s Performance	14
Notes to the Interim Financial Information	21
Comments on the Company’s Projections	69
Other Information Deemed as Relevant by the Company	70

**Reports and Statements**

Unqualified Report on Special Review	72
--------------------------------------	----

**Company Information / Capital Breakdown**

<b>Number of Shares (Units)</b>	<b>Current Quarter 09/30/2016</b>
<b>Paid-in Capital</b>	
<b>Common</b>	683,509,869
<b>Preferred</b>	0
<b>Total</b>	683,509,869
<b>Treasury Shares</b>	
<b>Common</b>	0
<b>Preferred</b>	0
<b>Total</b>	0

---

**Company Information / Cash  
Proceeds**

<b>Event</b>	<b>Approval</b>	<b>Proceeds</b>	<b>Date of Payment</b>	<b>Type of Share Class of Share</b>	<b>Earnings per Share (Reais / Share)</b>
Board of Directors' Meeting	03/24/2016	Interest on Capital	06/28/2016	Common	0.21930

PAGE: 2 of 73

**Parent Company's Financial Statements / Balance Sheet- Assets (R\$ thousand)**

Code	Description	Current Quarter	Previous Year
		09/30/2016	12/31/2015
1	Total Assets	35,290,512	33,706,614
1.01	Current Assets	3,218,731	3,450,333
1.01.01	Cash and Cash Equivalents	1,415,465	1,639,214
1.01.03	Accounts Receivable	1,622,408	1,483,127
1.01.03.01	Trade Receivables	1,465,317	1,326,972
1.01.03.02	Other Receivables	157,091	156,155
1.01.03.02.01	Related Party Balances and Transactions	157,091	156,155
1.01.04	Inventories	51,886	64,066
1.01.06	Recoverable Taxes	12,584	77,828
1.01.06.01	Current Recoverable Taxes	12,584	77,828
1.01.08	Other Current Assets	116,388	186,098
1.01.08.03	Other	116,388	186,098
1.01.08.03.01	Restricted Cash	18,429	29,156
1.01.08.03.20	Other Receivables	97,959	156,942
1.02	Noncurrent Assets	32,071,781	30,256,281
1.02.01	Long-Term Assets	1,308,566	1,332,517
1.02.01.03	Accounts Receivable	163,857	182,616
1.02.01.03.01	Trade Receivables	163,857	182,616
1.02.01.06	Deferred Taxes	149,023	128,242
1.02.01.06.01	Deferred Income Tax and Social Contribution	149,023	128,242
1.02.01.08	Receivables from Related Parties	714,210	715,952
1.02.01.08.03	Receivables from Controlling Shareholders	714,210	715,952
1.02.01.09	Other Noncurrent Assets	281,476	305,707
1.02.01.09.04	Escrow Deposits	75,366	76,663
1.02.01.09.05	ANA – Water National Agency	82,895	88,368
1.02.01.09.20	Other Receivables	123,215	140,676
1.02.02	Investments	87,904	85,062
1.02.02.01	Investments	29,370	28,105
1.02.02.01.04	Equity Investments	29,370	28,105
1.02.02.02	Investment Properties	58,534	56,957
1.02.03	Property, Plant and Equipment	309,111	325,076
1.02.04	Intangible Assets	30,366,200	28,513,626
1.02.04.01	Intangible Assets	30,366,200	28,513,626
1.02.04.01.01	Concession Contracts	8,740,719	8,640,650
1.02.04.01.02	Program Contracts	7,302,099	7,139,105
1.02.04.01.03	Services Contracts	13,919,154	12,367,017
1.02.04.01.04	Software License	404,228	366,854



**Parent Company's Financial Statements / Balance Sheet- Liabilities (R\$ thousands)**

Code	Description	Current Quarter	Previous Year
		09/30/2016	12/31/2015
2	Total Liabilities	35,290,512	33,706,614
2.01	Current Liabilities	3,887,333	3,740,316
2.01.01	Labor and Pension Plan Liabilities	420,020	347,976
2.01.01.01	Social Security Liabilities	25,717	39,650
2.01.01.02	Labor Liabilities	394,303	308,326
2.01.02	Trade Payables	257,166	248,158
2.01.02.01	Domestic Suppliers	257,166	248,158
2.01.03	Tax Liabilities	169,604	107,295
2.01.03.01	Federal Tax Liabilities	160,045	98,842
2.01.03.01.01	Income Tax and Social Contribution Payable	63,815	0
2.01.03.01.02	PIS-PASEP and COFINS (taxes on revenue) Payable	47,549	40,505
2.01.03.01.03	INSS (social security contribution) Payable	34,227	33,836
2.01.03.01.20	Other Federal Taxes	14,454	24,501
2.01.03.03	Municipal Taxes Liabilities	9,559	8,453
2.01.04	Borrowings and Financing	1,714,327	1,526,262
2.01.04.01	Borrowings and Financing	1,119,325	1,152,589
2.01.04.01.01	In Domestic Currency	270,250	251,343
2.01.04.01.02	In Foreign Currency	849,075	901,246
2.01.04.02	Debentures	580,398	361,718
2.01.04.03	Financing through finance lease	14,604	11,955
2.01.05	Other Liabilities	604,987	878,735
2.01.05.01	Payables to Related Parties	1,431	2,210
2.01.05.01.03	Payables to Controlling Shareholders	1,431	2,210
2.01.05.02	Other	603,556	876,525
2.01.05.02.01	Dividends and Interest on Capital Payable	99	127,441
2.01.05.02.04	Services Payable	378,831	387,279
2.01.05.02.05	Refundable Amounts	11,644	8,820
2.01.05.02.06	Program Contract Commitments	107,180	228,659
2.01.05.02.07	Private Public Partnership – PPP	34,939	33,255
2.01.05.02.09	Indemnities	9,389	19,084
2.01.05.02.20	Other Payables	61,474	71,987
2.01.06	Provisions	721,229	631,890
2.01.06.01	Tax, Social Security, Labor and Civil Provisions	187,001	142,123
2.01.06.01.01	Tax Provisions	34,443	11,085
2.01.06.01.02	Social Security and Labor Provisions	50,857	55,120
2.01.06.01.04	Civil Provisions	101,701	75,918
2.01.06.02	Other Provisions	534,228	489,767
2.01.06.02.03	Provisions for Environmental	10,657	9,955

2.01.06.02.04	Provisions for Customers	453,585	413,107
2.01.06.02.05	Provisions for Suppliers	69,986	66,705
2.02	Non-Current Liabilities	15,878,892	16,249,692
2.02.01	Borrowings and Financing	10,274,629	11,595,338
2.02.01.01	Borrowings and Financing	6,753,174	7,353,397
2.02.01.01.01	In Domestic Currency	1,776,146	1,636,819
2.02.01.01.02	In Foreign Currency	4,977,028	5,716,578
2.02.01.02	Debentures	2,985,196	3,719,001

**Parent Company's Financial Statements / Balance Sheet- Liabilities (R\$ thousands)**

Code	Description	Current Quarter	Previous Year
		09/30/2016	12/31/2015
2.02.01.03	Financing through finance lease	536,259	522,940
2.02.02	Other Payables	5,167,676	4,204,030
2.02.02.02	Other	5,167,676	4,204,030
2.02.02.02.04	Pension Plan Liabilities	2,926,494	2,832,216
2.02.02.02.05	Program Contract Commitments	67,663	92,055
2.02.02.02.06	Private Public Partnership – PPP	1,872,794	1,001,778
2.02.02.02.07	Indemnities	11,344	12,704
2.02.02.02.08	Labor Liabilities	17,526	16,345
2.02.02.02.09	Deferred COFINS and PASEP	137,041	132,921
2.02.02.02.20	Other Payables	134,814	116,011
2.02.04	Provisions	436,587	450,324
2.02.04.01	Tax, Pension Plan, Labor and Civil Provisions	287,994	315,082
2.02.04.01.01	Tax Provisions	38,786	51,050
2.02.04.01.02	Social Security and Labor Provisions	236,536	225,798
2.02.04.01.04	Civil Provisions	12,672	38,234
2.02.04.02	Other Provisions	148,593	135,242
2.02.04.02.03	Provisions for Environmental	125,979	72,669
2.02.04.02.04	Provisions for Customers	12,812	50,243
2.02.04.02.05	Provisions for Suppliers	9,802	12,330
2.03	Equity	15,524,287	13,716,606
2.03.01	Paid-Up Capital	10,000,000	10,000,000
2.03.04	Profit Reserve	4,058,535	4,069,988
2.03.04.01	Legal Reserve	784,955	784,955
2.03.04.08	Additional Dividend Proposed	0	11,453
2.03.04.10	Reserve for Investments	3,273,580	3,273,580
2.03.05	Retained Earnings/Accumulated Losses	2,000,207	0
2.03.06	Other Comprehensive Income	-534,455	-353,382

**Parent Company's Financial Statements / Income Statement (R\$ thousands)**

Code	Description	Current Quarter	TD Current Year	Same Quarter	TD Previous Year
		07/01/2016 to 09/30/2016	07/01/2016 to 09/30/2016	Previous Year	01/01/2015 to 09/30/2015
			10,212,238	3,196,992	8,488,485
3.01	Revenue from Sales and/or Services	3,745,807			
			-6,445,167	-2,261,459	-6,125,545
3.02	Cost of Sales and/or Services	-2,236,740			
			-3,881,934	-1,268,475	-3,670,962
3.02.01	Cost of Sales and/or Services	-1,163,280			
			-2,563,233		-2,454,583
3.02.02	Construction Cost	-1,073,460		-992,984	
					2,362,940
3.03	Gross Profit	1,509,067	3,767,071	935,533	
			-1,235,752		
3.04	Operating Income/Expenses	-445,478		-249,406	-56,349
3.04.01	Selling Expenses	-234,226	-574,446	-109,709	-441,161
3.04.02	General and Administrative Expenses	-218,041	-691,513	-192,637	287,039
3.04.04	Other Operating Income	12,671	42,421	63,732	128,201
3.04.04.01	Other Operating Income	16,150	53,421	69,923	143,449
3.04.04.02	COFINS and PASEP	-3,479	-11,000	-6,191	-15,248
3.04.05	Other Operating Expenses	-6,407	-14,492	-9,417	-30,052
	Loss on Write				
3.04.05.01	off of Property, Plant and Equipment Items	-2,826	-7,310	-7,313	-6,551
3.04.05.02	Provision for Loss of Tax Incentives	0	0	500	500
3.04.05.03	Tax Benefits	-3,570	-3,570	0	-7,770
3.04.05.04	Surplus Cost of Electricity Sold	0	-3,102	-2,847	-14,465
3.04.05.20	Other	-11	-510	243	-1,766
3.04.06	Equity Results	525	2,278	-1,375	-376
					2,306,591
3.05	Income Before Financial Result and Taxes	1,063,589	2,531,319	686,127	
3.06	Financial Result				