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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	714	-	-	-	\$ 714
3	302	Franchises and Consents (Schedule A-1c)	440	-	-	-	\$ 440
4	303	Other Intangible Plant	390,036	-	(136,842)	(35,055)	\$ 218,139
5		Total Intangible Plant	\$ 391,190	\$ -	\$ (136,842)	\$ (35,055)	\$ 219,293
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 64,028	\$ -	\$ -	\$ -	\$ 64,028
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	96,175	-	(15,479)	-	\$ 80,696
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	21,154	-	-	-	\$ 21,154
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 117,329	\$ -	\$ (15,479)	\$ -	\$ 101,850
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	510,487	-	(42)	-	\$ 510,445
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	7,148,475	28,723	-	-	\$ 7,177,198
25	325	Other Pumping Plant	145,533	-	-	-	\$ 145,533
26		Total Pumping Plant	\$ 7,804,495	\$ 28,723	\$ (42)	\$ -	\$ 7,833,176
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,548,086	6,621	(251)	-	\$ 1,554,456
30	332	Water Treatment Equipment	5,750,683	-	(63,161)	17,280	\$ 5,704,802
31		Total Water Treatment Plant	\$ 7,298,769	\$ 6,621	\$ (63,412)	\$ 17,280	\$ 7,259,258

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	3,264,491	-	-	11,420	\$ 3,275,911
35	343	Transmission and Distribution Mains	6,162,967	41,080	(282)	6,355	\$ 6,210,120
36	344	Fire Mains	3,951	40,350	-	-	\$ 44,301
37	345	Services	578,565	72,470	(7,898)	-	\$ 643,137
38	346	Meters	198,039	1,892	(3,095)	-	\$ 196,836
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	578,632	4,187	-	-	\$ 582,819
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 10,786,645	\$ 159,979	\$ (11,275)	\$ 17,775	\$ 10,953,124
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	119,470	-	-	-	\$ 119,470
46	372	Office Furniture and Equipment	56,334	11,008	(11,250)	-	\$ 56,092
47	373	Transportation Equipment	198,193	-	(1,623)	-	\$ 196,570
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	6,164	-	-	-	\$ 6,164
51	377	Power Operated Equipment	145,619	-	(11,178)	-	\$ 134,441
52	378	Tools, Shop and Garage Equipment	40,814	986	(6,421)	-	\$ 35,379
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 566,594	\$ 11,994	\$ (30,472)	\$ -	\$ 548,116
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	808	-	(241)	-	\$ 567
58	391	Utility Plant Purchased	2,130	-	-	-	\$ 2,130
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,938	\$ -	\$ (241)	\$ -	\$ 2,697
61		Total Utility Plant in Service	\$ 27,031,988	\$ 207,317	\$ (257,763)	\$ -	\$ 26,981,542

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
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)	Balance End of Year 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 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	26,981,541	27,031,986
3		Construction Work in Progress	622,021	499,902
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 27,603,562	\$ 27,531,888
6		Less Accumulated Depreciation		
7		Plant in Service	10,170,478	9,693,693
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 10,170,478	\$ 9,693,693
10		Less Other Reserves		
11		Deferred Income Taxes	1,991,756	1,933,864
12		Deferred Investment Tax Credit	1,245	1,689
13		Other Reserves	16,862	5,202
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,009,863	\$ 1,940,755
15		Less Adjustments		
16		Contributions in Aid of Construction	1,322,503	1,281,855
17		Advances for Construction	393,709	409,912
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,716,213	\$ 1,691,768
20		Add Materials and Supplies	71,064	66,961
21		Add Working Cash (=Line 34)	4,813	4,814
21		Add General Office, Rgions, District office, CSA allocation	149,385	136,972
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 13,932,271	\$ 14,414,420
		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 ("See attached schedule")	\$ 4,813	\$ 4,814
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Region 3 Customer Service Areas

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
		2016 PROPOSED (\$000's)	AVG NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
	OPERATING EXPENSES:				
1 70400	PURCHASED WATER	13,334.5	69.3		923,660.0
2 72600	POWER FOR PUMPING	3,695.9	45.7		168,765.8
3 73500	PUMP TAXES	8,850.0	109.4		968,418.2
4 74400	CHEMICALS	1,221.8	56.8		69,454.8
5 77300	COMMON CUSTOMER ACCOUNT	2,619.3	25.0		65,524.4
6 77325	POSTAGE	0.0	0.0		0.0
7 77500	UNCOLLECTIBLES	330.8	0.0		0.0
8 78000	OPERATION LABOR	3,720.8	12.5		46,510.1
9 78100	ALL OTHER OPERATION EXPENSES	1,482.6	55.4		82,138.4
10 78700	MAINTENANCE LABOR	1,832.1	12.5		22,901.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	6,260.6	65.6		410,598.5
12 79200	OFFICE SUPPLIES AND EXPENSE	600.5	38.2		22,925.2
13 79300	PROPERTY INSURANCE	0.0	0.0		0.0
14 79400	INJURIES AND DAMAGES	541.3	(165.1)		(89,362.2)
15 79500	PENSIONS AND BENEFITS	2,457.1	(1.8)		(4,422.8)
16 79600	BUSINESS MEALS	8.3	28.4		236.9
17 79700	REGULATORY COMMISSION	0.0	7.5		0.0
18 79800	OUTSIDE SERVICES	153.1	52.7		8,067.7
19 79900	MISCELLANEOUS	11.7	13.7		160.1
20 79910	ALLOCATED GENERAL OFFICE	17,197.7	6.1		104,356.1
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	156.0	62.4		9,740.1
22 81100	RENT	220.7	(17.8)		(3,937.9)
23 81500	A&G LABOR	1,358.8	12.5		16,984.6
24 50300	DEPRECIATION AND AMORTIZATION	12,720.5	0.0		0.0
25 50710	PROPERTY TAXES	2,852.7	40.0		114,109.2
26 50720	PAYROLL TAXES	576.9	13.5		7,788.1
27 50730	LOCAL TAXES	1,146.3	182.5		209,204.2
28	STATE INCOME TAX	2,275.2	96.0		218,416.7
29	FEDERAL INCOME TAX	7,703.1	106.0		816,530.0
30	TOTAL OPERATING EXPENSES	93,328.5			4,188,767.4
31	AVERAGE LAG ----->				44.88

**AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION
IN ADVANCE OF COLLECTING REVENUES
(\$ in Thousands)**

32	(1) Average Lag in Collection of Revenues	46.41 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	44.88 days
34	(3) Excess of Collection Lag over Payment Lag	1.53 days
35	(4) Total of Expenses, Taxes and Depreciation	\$93,328.5
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$255.7
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$391.3</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

DISTRICT WORKING CASH ALLOCATION	
Orange County	171
Claremont	58
San Dimas	65
San Gabriel Valley	39
Barstow	35
Calipatria	5
Desert	9
Wrightwood	9
Total Region III	391

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	9,464,247	229,452			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	663,428	27,446			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	50,411	-			
7	(e) Charged to clearing accounts	3,809	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	24,353	-			
10	Total credits	\$ 742,001	\$ 27,446	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(120,921)	(136,842)			
13	(b) Cost of removal	(10,546)	-			
14	(c) All other debits ¹	-	(24,353)			
15	Total debits	\$ (131,467)	\$ (161,195)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 10,074,781	\$ 95,703	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
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37						
38						
39						
40						
41						
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43						
44						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve
(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 Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(80,201)	(761)	15,479	-	\$ (65,483)
4	313	Lake, river and Other intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(5,671)	(575)	-	-	\$ (6,246)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (85,872)	\$ (1,336)	\$ 15,479	\$ -	\$ (71,729)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(188,669)	(13,936)	42	-	\$ (202,563)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,706,370)	(244,253)	-	900	\$ (2,949,723)
16	325	Other Pumping Plant	(17,454)	(5,632)	-	-	\$ (23,086)
17		Total Pumping Plant	\$ (2,912,493)	\$ (263,821)	\$ 42	\$ 900	\$ (3,175,372)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(412,484)	(51,192)	251	-	\$ (463,425)
21	332	Water Treatment Equipment	(3,130,935)	(198,180)	50,841	-	\$ (3,278,274)
22		Total Water Treatment Plant	\$ (3,543,419)	\$ (249,372)	\$ 51,092	\$ -	\$ (3,741,699)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(431,176)	(51,015)	(7,731)	-	\$ (489,922)
27	343	Transmission and Distribution Mains	(1,688,055)	(106,409)	(4,020)	3,500	\$ (1,794,984)
28	344	Fire Mains	(485)	(504)	-	-	\$ (989)
29	345	Services	(238,382)	(12,278)	7,898	5,913	\$ (236,849)
30	346	Meters	(109,902)	(11,274)	3,095	133	\$ (117,948)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(103,274)	(11,847)	-	-	\$ (115,121)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (2,571,274)	\$ (193,327)	\$ (758)	\$ 9,546	\$ (2,755,813)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(70,777)	(1,852)	-	-	\$ (72,629)
38	372	Office Furniture and Equipment	(31,152)	(1,184)	11,250	100	\$ (20,986)
39	373	Transportation Equipment	(116,617)	(3,809)	1,623	-	\$ (118,803)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(2,247)	-	-	-	\$ (2,247)
43	377	Power Operated Equipment	(93,764)	(1,288)	11,178	-	\$ (83,874)
44	378	Tools, Shop and Garage Equipment	(33,806)	(1,650)	6,421	-	\$ (29,035)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(697)	(9)	241	-	\$ (465)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (351,189)	\$ (9,792)	\$ 30,713	\$ 100	\$ (330,168)
49		Total	\$ (9,464,247)	\$ (717,648)	\$ 96,568	\$ 10,546	\$ (10,074,781)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c) (3)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	784,459	730,256	\$ 54,203
4		601-1.2 Metered Sales Low Income Discount (Debit)	(35,014)	(24,648)	\$ (10,366)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	35,850	25,275	\$ 10,575
6		601-2 Commercial Sales (2)	340,591	360,848	\$ (20,257)
7		601-3 Industrial Sales	59,459	50,177	\$ 9,282
8		601-4 Sales to Public Authorities	139,196	141,405	\$ (2,209)
9		Sub-total	\$ 1,324,541	\$ 1,283,313	\$ 41,228
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	5,713	3,790	\$ 1,923
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 5,713	\$ 3,790	\$ 1,923
22	604	Private Fire Protection Service	3,492	3,505	\$ (13)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	790,769	663,354	\$ 127,415
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(4,530)	(1,504)	\$ (3,026)
28		Sub-total	\$ 789,731	\$ 665,355	\$ 124,376
29		Total Water Service Revenues	\$ 2,119,985	\$ 1,952,458	\$ 167,527
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	48,124	-	\$ 48,124
32	611	Miscellaneous Service Revenues	4,320	2,390	\$ 1,930
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	13,800	723	\$ 13,077
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 66,244	\$ 3,113	\$ 63,131
38	501	Total operating revenues	\$ 2,186,229	\$ 1,955,571	\$ 230,658

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Region III WRAM, in it's entirety, is included in Orange County operating revenues. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood. (3) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-2
Account 502 - Operating Expenses - For 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			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		23,471	18,370	\$ 5,101
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		49,807	32,798	\$ 17,009
6	703	Miscellaneous expenses	A			-	13,393	\$ (13,393)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	34,657	30,375	\$ 4,282
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		23,541	18,216	\$ 5,325
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			24,053	20,766	\$ 3,287
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			433	-	\$ 433
17	712	Maintenance of supply mains	A			10,383	-	\$ 10,383
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 166,345	\$ 133,918	\$ 32,427
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	-	\$ -
28	725	Miscellaneous expenses	A			1,700	3,097	\$ (1,397)
29	726	Fuel or power purchased for pumping	A	B	C	115,238	112,752	\$ 2,486
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	421	\$ (421)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		30,835	50,905	\$ (20,070)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 147,773	\$ 167,175	\$ (19,402)

(1) Region III MCBA, in it's entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2

Account 502 - Operating Expenses - For 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			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			188,646	196,049	\$ (7,403)
43	743	Miscellaneous expenses	A	B		7,755	6,945	\$ 810
44	744	Chemicals and filtering materials	A	B		387,706	381,467	\$ 6,239
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		9,174	30,276	\$ (21,102)
49	748	Maintenance of water treatment equipment	A	B		83,279	46,882	\$ 36,397
50		Total water treatment expenses				\$ 676,560	\$ 661,619	\$ 14,941
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		-	-	\$ -
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			1,412	1,816	\$ (404)
58	754	Meter expenses	A			22,684	21,773	\$ 911
59	755	Customer installations expenses	A			1,317	1,100	\$ 217
60	756	Miscellaneous expenses	A			29,681	32,715	\$ (3,034)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,639	2,044	\$ (405)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		7,200	7,200	\$ -
66	761	Maintenance of trans. and distribution mains	A			80,301	93,852	\$ (13,551)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			8,873	10,439	\$ (1,566)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			3,203	6,076	\$ (2,873)
72	765	Maintenance of hydrants	A			763	5,178	\$ (4,415)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 157,073	\$ 182,193	\$ (25,120)

SCHEDULE B-2

Account 502 - Operating Expenses - For 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) (2)	Net Change During Year Show Decrease In (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				16,721	16,405	\$ 316
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		7,176	7,367	\$ (191)
81	773	Customer records and collection expenses	A			29,397	25,369	\$ 4,028
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			9,180	11,832	\$ (2,652)
84	775	Uncollectible accounts	A	B	C	3,620	763	\$ 2,857
85		Total customer account expenses				\$ 66,094	\$ 61,736	\$ 4,358
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			(278)	-	\$ (278)
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ (278)	\$ -	\$ (278)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				235,145	267,264	\$ (32,119)
102	791	Administrative and general salaries	A	B	C	34,187	31,257	\$ 2,930
103	792	Office supplies and other expenses	A	B	C	61,043	37,789	\$ 23,254
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			6,648	6,726	\$ (78)
107	795	Employees' pensions and benefits	A	B	C	224,320	211,435	\$ 12,885
108	796	Franchise requirements	A	B	C	171	80	\$ 91
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			10,961	6,498	\$ 4,463
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			839	1,229	\$ (390)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	4,225	10,341	\$ (6,116)
116		Total administrative and general expenses				\$ 577,539	\$ 572,619	\$ 4,920
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				48,124	-	\$ 48,124
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 48,124	\$ -	\$ 48,124
123		Total operating expenses				\$ 1,839,230	\$ 1,779,260	\$ 59,970

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ---) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ (84,031)	(84,031)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (30,789)	(30,789)			
3	Property taxes	\$ 149,923	149,923			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ (203,617)	(203,617)			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ (47,085)	(47,085)			
8	Payroll taxes	\$ 29,467	29,467			
9	Franchise taxes including licenses & filing fees	\$ 24,712	24,712			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ (161,419)	\$ (161,419)	\$ -	\$ -	\$ -

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6							"None"	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	Imperial Irrigation District	
17	Annual quantities purchased	555,780	(Unit chosen) ² CCF
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon 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.

**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	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

Golden State Water Company
Calipatria-Niland
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Calipatria	Calipatria	Holabird Raw Water Resv - East	4.5		Lined Earth	Gravity flow from IID
Calipatria	Calipatria	Holabird Raw Water Resv - West	4.5		Lined Earth	Canal to Raw Water Resvs
Calipatria	Calipatria	Holabird Finished Water Resv - East	1.1	Ground	Steel	
Calipatria	Calipatria	Holabird Finished Water Resv - West	1.1	Ground	Steel	
Calipatria	Calipatria	Niland East Resv	1.0	Elev. Resv	Steel	Float on Niland System
Calipatria	Calipatria	Niland West Resv	1.0	Elev. Resv	Steel	Float on Niland System

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.		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.		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	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	318	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	2,975	-	1,163	29,892	-	40,693	6,310	-
17	Ductile Iron	-	-	-	-	-	-	-	138	99
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	140	-	-	549	-	4,180	28,350	941
20										
21										
22	Total	-	3,433	-	1,163	30,441	-	44,873	34,798	1,040

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	318
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	-
28	Asbestos Cement	3,767	-	-	-	-	-	-	-	84,800
29	Ductile Iron	94	-	-	-	-	-	-	-	331
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	35,511	-	28,688	-	-	-	-	-	98,359
32										
33										
34	Total	39,372	-	28,688	-	-	-	-	-	183,808

**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	1,042	1,040	-	-
Commercial	99	101	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	1	2	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,166	1,167	-	-
Private fire connections	-	-	9	12
Public fire hydrants	-	-	-	-
Total *	1,166	1,167	9	12

* Data run as of 1/4/2017 and 1/3/2018, respectively.

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,254	
3/4 - in	-	768
1 - in	41	360
1 1/2 - in	6	3
2 - in	45	32
3 - in	3	1
4 - in	1	3
6 - in	3	8
8 - in	1	3
Oth	-	1
Total *	1,354	1,179

* Data run as of 1/3/2018

**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 . . .	60
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	429
2. More than 10, but less than 15 years	671
3. More than 15 years	254

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December			
Residential	8,170	9,449	9,147	13,056	12,638	16,183	17,220								85,863
Commercial	3,467	3,715	3,558	4,484	4,201	5,444	6,136								31,005
Industrial	1,238	1,271	1,100	1,303	1,113	1,225	1,166								8,416
Public authorities	868	736	1,164	2,327	2,484	3,049	4,431								15,059
Irrigation	1,010	(988)	17	55	74	76	82								326
Other	-	-	-	-	-	-	-								-
Contract	21,721	19,684	17,263	20,465	17,782	22,769	24,477								144,161
Total	36,474	33,867	32,249	41,690	38,292	48,746	53,512								284,830
Classification of Service	During Current Year												Subtotal	Prior Year	Total
	August	September	October	November	December	Subtotal	Total	Total	Total	Total	Total	Total			
Residential	15,046	14,487	12,730	12,167	9,678	64,108	149,971								152,298
Commercial	4,534	6,085	6,182	5,426	4,726	26,953	57,958								72,686
Industrial	1,227	1,117	1,237	1,472	1,518	6,571	14,987								13,956
Public authorities	3,790	3,224	2,366	1,707	2,691	13,778	28,837								30,877
Irrigation	127	118	135	85	35	500	826								507
Other	-	-	-	-	-	-	-								-
Contract	26,566	22,184	20,035	19,958	16,623	105,366	249,527								241,680
Total	51,290	47,215	42,685	40,815	35,271	217,276	502,106								512,004

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 _____
 * Assumes 4,2411 per household.

5,000 *

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	\$	<u>71,064</u>
100-3	Construction Work in Progress	\$	<u>622,021</u>
241	Advances for Construction	\$	<u>393,709</u>
265	Contributions in Aid of Construction	\$	<u>1,322,503</u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

of Calipatria-Niland District
Name of District

of Golden State Water Company
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)


Signature

909 394-3600
Telephone Number

May 18, 2018
Date

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