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2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Wrightwood Location: Wrightwood, San Bernardino
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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, 2019**, 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, 2018, through December 31, 2018. 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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	689,129	-	-	-	\$ 689,129
5		Total Intangible Plant	\$ 689,129	\$ -	\$ -	\$ -	\$ 689,129
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 400,609	\$ -	\$ -	\$ -	\$ 400,609
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	667	-	-	-	\$ 667
12	312	Collecting and Impounding Reservoirs	3,258	-	-	-	\$ 3,258
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	2,595,525	-	-	-	\$ 2,595,525
16	316	Supply Mains	30,024	-	-	-	\$ 30,024
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,629,474	\$ -	\$ -	\$ -	\$ 2,629,474
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	453,806	-	-	-	\$ 453,806
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	2,109,376	159,216	(102,350)	-	\$ 2,166,242
25	325	Other Pumping Plant	312,736	-	-	-	\$ 312,736
26		Total Pumping Plant	\$ 2,875,918	\$ 159,216	\$ (102,350)	\$ -	\$ 2,932,784
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	116,183	-	-	-	\$ 116,183
30	332	Water Treatment Equipment	113,343	102,059	(7,278)	-	\$ 208,124
31		Total Water Treatment Plant	\$ 229,526	\$ 102,059	\$ (7,278)	\$ -	\$ 324,307

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)
VI. TRANSMISSION AND DIST. PLANT							
32							
33	341	Structures and Improvements	164,605	-	-	-	\$ 164,605
34	342	Reservoirs and Tanks	1,909,880	-	-	-	\$ 1,909,880
35	343	Transmission and Distribution Mains	19,293,475	1,765,019	(83,102)	-	\$ 20,975,392
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	6,448,418	(214,258)	(115,846)	-	\$ 6,118,314
38	346	Meters	362,571	5,940	(2,270)	-	\$ 366,241
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,616,597	82,720	(40,453)	-	\$ 1,658,864
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 29,795,546	\$ 1,639,421	\$ (241,671)	\$ -	\$ 31,193,296
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	24,815	-	-	-	\$ 24,815
46	372	Office Furniture and Equipment	56,280	-	-	6,970	\$ 63,250
47	373	Transportation Equipment	302,376	-	-	-	\$ 302,376
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,713	-	-	-	\$ 1,713
50	376	Communication Equipment	5,064	-	-	-	\$ 5,064
51	377	Power Operated Equipment	129,416	-	-	-	\$ 129,416
52	378	Tools, Shop and Garage Equipment	37,292	2,297	(520)	-	\$ 39,069
53	379	Other General Plant	2,576	-	-	-	\$ 2,576
54		Total General Plant	\$ 559,532	\$ 2,297	\$ (520)	\$ 6,970	\$ 568,279
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	660	-	-	-	\$ 660
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 660	\$ -	\$ -	\$ -	\$ 660
61		Total Utility Plant in Service	\$ 37,180,394	\$ 1,902,993	\$ (351,819)	\$ 6,970	\$ 38,738,538

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 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	38,738,540	37,180,396
3		Construction Work in Progress	872,503	2,401,561
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 39,611,044	\$ 39,581,957
6		Less Accumulated Depreciation		
7		Plant in Service	5,875,590	6,622,928
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 5,875,590	\$ 6,622,928
10		Less Other Reserves		
11		Deferred Income Taxes	5,831,943	5,625,750
12		Deferred Investment Tax Credit	15,859	17,407
13		Other Reserves	(4,236)	(4,236)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,843,566	\$ 5,638,920
15		Less Adjustments		
16		Contributions in Aid of Construction	121,213	124,019
17		Advances for Construction	205,719	214,491
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 326,932	\$ 338,509
20		Add Materials and Supplies	34,255	31,493
21		Add Working Cash (=Line 34)	8,805	8,805
22		Add General Office, Regions, District Office and CSA allocation	263,028	273,211
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 27,871,043	\$ 27,295,108
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")	\$ 8,805	\$ 8,805
		* 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	6,267,920	355,009			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	750,827	48,223			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	2,806	-			
7	(e) Charged to clearing accounts	-	-			
8	(f) Salvage recovered	221	-			
9	(g) All other credits ¹	409	-			
10	Total credits	\$ 754,263	\$ 48,223	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(351,819)	-			
13	(b) Cost of removal	(1,198,004)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (1,549,823)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 5,472,360	\$ 403,232	\$ -	\$ -	\$ -
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						
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33						
34						
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37						
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39						
40						
41						
42						
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	(667)	-	-	-	\$ (667)
3	312	Collecting and Impounding Reservoirs	(2,679)	(28)	-	-	\$ (2,707)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(1,169,454)	(74,492)	-	-	\$ (1,243,946)
7	316	Supply Mains	(7,363)	(817)	-	-	\$ (8,180)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,180,163)	\$ (75,337)	\$ -	\$ -	\$ (1,255,500)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(108,365)	(12,389)	-	-	\$ (120,754)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(538,933)	(72,899)	102,350	11,532	\$ (497,950)
16	325	Other Pumping Plant	(65,968)	(12,103)	-	-	\$ (78,071)
17		Total Pumping Plant	\$ (713,266)	\$ (97,391)	\$ 102,350	\$ 11,532	\$ (696,775)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(58,035)	(3,834)	-	-	\$ (61,869)
21	332	Water Treatment Equipment	(101,147)	(5,561)	7,278	16,852	\$ (82,578)
22		Total Water Treatment Plant	\$ (159,182)	\$ (9,395)	\$ 7,278	\$ 16,852	\$ (144,447)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(17,151)	(6,946)	-	-	\$ (24,097)
26	342	Reservoirs and Tanks	(584,244)	(29,794)	-	-	\$ (614,038)
27	343	Transmission and Distribution Mains	(2,475,580)	(346,312)	83,102	344,268	\$ (2,394,522)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	(335,886)	(126,296)	115,846	809,178	\$ 462,842
30	346	Meters	(121,737)	(20,808)	2,270	207	\$ (140,068)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(207,507)	(33,410)	40,453	15,746	\$ (184,718)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,742,105)	\$ (563,566)	\$ 241,671	\$ 1,169,399	\$ (2,894,601)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(7,101)	(385)	-	-	\$ (7,486)
38	372	Office Furniture and Equipment	(30,256)	(4,696)	(409)	-	\$ (35,361)
39	373	Transportation Equipment	(302,405)	-	-	-	\$ (302,405)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(888)	(11)	-	-	\$ (899)
42	376	Communication Equipment	(6,280)	-	-	-	\$ (6,280)
43	377	Power Operated Equipment	(92,482)	(1,191)	-	-	\$ (93,673)
44	378	Tools, Shop and Garage Equipment	(32,225)	(1,653)	520	-	\$ (33,358)
45	379	Other General Plant	(1,196)	-	-	-	\$ (1,196)
46	390	Other Tangible Property	(371)	(8)	-	-	\$ (379)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (473,204)	\$ (7,944)	\$ 111	\$ -	\$ (481,037)
49		Total	\$ (6,267,920)	\$ (753,633)	\$ 351,410	\$ 1,197,783	\$ (5,472,360)

SCHEDULE B-1
Account 501 - 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		601-1.1 Residential Sales (2)	1,230,365	1,196,772	\$ 33,593
4		601-1.2 Metered Sales Low Income Discount (Debit)	(24,869)	(22,224)	\$ (2,645)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	25,528	22,754	\$ 2,774
6		601-2 Commercial Sales (2)	118,822	126,701	\$ (7,879)
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	2,601	2,360	\$ 241
9		Sub-total	\$ 1,352,447	\$ 1,326,363	\$ 26,084
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	1,638	2,095	\$ (457)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,638	\$ 2,095	\$ (457)
22	604	Private Fire Protection Service	720	738	\$ (18)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service (3)	(3,297)	(6,963)	\$ 3,666
28		Sub-total	\$ (2,577)	\$ (6,225)	\$ 3,648
29		Total Water Service Revenues	\$ 1,351,508	\$ 1,322,233	\$ 29,275
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	3,086	12,912	\$ (9,826)
32	611	Miscellaneous Service Revenues	5,705	5,268	\$ 437
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(27,467)	26,065	\$ (53,532)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (18,676)	\$ 44,245	\$ (62,921)
38	501	Total operating revenues	\$ 1,332,832	\$ 1,366,478	\$ (33,646)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

(2) Region III WRAM, in its entirety, is included in Orange County operating revenues.

(3) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. Tax Act adjustments, in their entirety, are 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.

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		15,363	13,491	\$ 1,872
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	42	\$ (42)
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			39	2,200	\$ (2,161)
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			-	32	\$ (32)
17	712	Maintenance of supply mains	A			15	-	\$ 15
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 15,417	\$ 15,765	\$ (348)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		15,307	13,453	\$ 1,854
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		80,256	76,143	\$ 4,113
28	725	Miscellaneous expenses	A			35,803	33,450	\$ 2,353
29	726	Fuel or power purchased for pumping	A	B	C	76,220	71,703	\$ 4,517
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		2,850	2,500	\$ 350
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		15,056	11,373	\$ 3,683
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 225,492	\$ 208,622	\$ 16,870

(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		15,307	13,453	\$ 1,854
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			26,721	25,677	\$ 1,044
43	743	Miscellaneous expenses	A	B		1,541	891	\$ 650
44	744	Chemicals and filtering materials	A	B		3,519	3,616	\$ (97)
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		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		743	1,272	\$ (529)
50		Total water treatment expenses				\$ 47,831	\$ 44,909	\$ 2,922
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		17,093	14,651	\$ 2,442
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			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			1,246	1,282	\$ (36)
60	756	Miscellaneous expenses	A			20,678	18,477	\$ 2,201
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		5,951	2,909	\$ 3,042
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		857	2,859	\$ (2,002)
66	761	Maintenance of trans. and distribution mains	A			36,354	76,909	\$ (40,555)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			68,072	93,938	\$ (25,866)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			458	550	\$ (92)
72	765	Maintenance of hydrants	A			8,058	776	\$ 7,282
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 158,767	\$ 212,351	\$ (53,584)

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			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses			30,429	30,581	\$ (152)	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	35,877	36,552	\$ (675)	
81	773	Customer records and collection expenses	A		112,788	104,178	\$ 8,610	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	-	\$ -	
84	775	Uncollectible accounts	A	B	3,159	2,886	\$ 273	
85		Total customer account expenses			\$ 182,253	\$ 174,197	\$ 8,056	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		560	151	\$ 409	
91	783	Advertising expenses	A		280	(380)	\$ 660	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ 840	\$ (229)	\$ 1,069	
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	Allocation of A&G Expenses			458,175	430,061	\$ 28,114	
102	791	Administrative and general salaries	A	B	23,968	23,720	\$ 248	
103	792	Office supplies and other expenses	A	B	40,459	32,706	\$ 7,753	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		16,347	7,188	\$ 9,159	
107	795	Employees' pensions and benefits	A	B	209,275	208,418	\$ 857	
108	796	Franchise requirements	A	B	158	28	\$ 130	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		2,552	6,906	\$ (4,354)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		-	-	\$ -	
114		Maintenance						
115	805	Maintenance of general plant	A	B	1,614	1,492	\$ 122	
116		Total administrative and general expenses			\$ 752,548	\$ 710,519	\$ 42,029	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)			3,086	12,912	\$ (9,826)	
119	811	Rents	A	B	21,262	20,328	\$ 934	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 24,348	\$ 33,240	\$ (8,892)	
123		Total operating expenses			\$ 1,407,496	\$ 1,399,374	\$ 8,122	

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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")	\$ (430,157)	(430,157)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (172,984)	(172,984)			
3	Property taxes	\$ 165,057	165,057			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 157,172	157,172			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 31,578	31,578			
8	Payroll taxes	\$ 31,338	31,338			
9	Franchise taxes including licenses & filing fees	\$ 18,937	18,937			
10	Groundwater production assessments (pump taxes)	\$ 514	514			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ (198,545)	\$ (198,545)	\$ -	\$ -	\$ -

**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	"REFER TO ATTACHED SCHEDULE"							
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		
17	Annual quantities purchased	"None"	(Unit chosen) ²
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
Wrightwood
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2018 Prod		Well Diam (in)	Design Flow (gpm)	Remarks
				(AF)	(ft)			
Wrightwood	Wrightwood	Bobolink Well 1	78	47	310	12	350	
Wrightwood	Wrightwood	Buford Well 2		0	143	20		Out of Service
Wrightwood	Wrightwood	Buford Well 5	100	55	700	14	150	
Wrightwood	Wrightwood	Gov't Cyn Well 3	92	45	224	14	330	
Wrightwood	Wrightwood	Cedar Well 1	54	63	238	8	320	
Wrightwood	Wrightwood	Evergreen Well 1	115	245	415	10	225	
Wrightwood	Wrightwood	Heath Creek Well 4	66	46	217	14	150	
Wrightwood	Wrightwood	Heath Creek Well 7	43	27	305	16	100	
Wrightwood	Wrightwood	Orchard Well 1	122	48	300	12	325	

Golden State Water Company
Wrightwood
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume		Material	Remarks
			(MG)	Type		
Wrightwood	Wrightwood	Acorn Reservoir	0.083	Elev. Resv	Steel	
Wrightwood	Wrightwood	Buford Forebay	0.050	Forebay	Steel	
Wrightwood	Wrightwood	Gov't Cyn North Reservoir	0.156	Elev. Resv	Steel	
Wrightwood	Wrightwood	Gov't Cyn South Reservoir	1.000	Elev. Resv	Steel	
Wrightwood	Wrightwood	Finch Forebay	0.024	Forebay	Steel	
Wrightwood	Wrightwood	Linnet Reservoir	0.288	Elev. Resv	Steel	
Wrightwood	Wrightwood	Lone Pine Reservoir	0.210	Elev. Resv	Steel	Out of Service
Wrightwood	Wrightwood	Sheep Creek Resv Reservoir	0.025	Elev. Resv	Steel	

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	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	275	9,609	-	3,020	1,629	1,258	3,441	8,374	-
16	Asbestos Cement	-	-	-	-	2,480	-	24,219	25,697	760
17	Ductile Iron	-	-	-	-	7	-	4	6,049	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	617	-	11,871	107,758	66
20										
21										
22	Total	275	9,609	-	3,020	4,733	1,258	39,535	147,878	826

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	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	27,606
28	Asbestos Cement	-	-	-	-	-	-	-	-	53,156
29	Ductile Iron	-	-	-	-	-	-	-	-	6,060
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	-	-	-	-	-	-	-	-	120,312
32										
33										
34	Total	-	-	-	-	-	-	-	-	207,134

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	2,674	2,683	-	-
Commercial	76	75	-	-
Industrial	-	-	-	-
Public authorities	2	2	-	-
Irrigation	2	2	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,754	2,762	-	-
Private fire connections	-	-	3	3
Public fire hydrants	-	-	-	-
Total *	2,754	2,762	3	3

* Data run as of 1/3/2018 and 1/2/2019, 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	2,319	
3/4 - in	168	1,618
1 - in	324	1,117
1 1/2 - in	15	19
2 - in	3	6
3 - in	1	1
4 - in	-	3
6 - in	-	1
8 - in	-	-
Other	-	-
Total *	2,830	2,765

* Data run as of 1/2/2019

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 . . .	49
2. Used, before repair	61
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	2,268
2. More than 10, but less than 15 years	452
3. More than 15 years	110

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	
Residential	10,944	11,490	9,207	10,775	15,093	20,044	21,527	99,080
Commercial	885	958	880	923	1,681	2,026	2,485	9,838
Industrial	-	-	-	-	-	-	-	-
Public authorities	19	31	18	22	22	22	32	166
Irrigation	16	53	-	1	15	29	25	139
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	11,864	12,532	10,105	11,721	16,811	22,121	24,069	109,223

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	21,122	20,438	14,987	13,063	10,498	80,108	179,188	175,063	
Commercial	2,601	2,204	1,585	1,550	1,104	9,044	18,882	21,118	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	31	30	13	13	16	103	269	210	
Irrigation	8	11	14	3	13	49	188	306	
Other	-	-	-	-	-	-	-	-	
Contract	-	-	-	-	-	-	-	-	
Total	23,762	22,683	16,599	14,629	11,631	89,304	198,527	196,697	

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 _____ 11,689 *

* Assumes 4.2275 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	\$ <u>34,255</u>
100-3	Construction Work in Progress	\$ <u>872,503</u>
241	Advances for Construction	\$ <u>205,719</u>
265	Contributions in Aid of Construction	\$ <u>121,213</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 Wrightwood District
Name of District

of Golden State Water Company
Name of Utility

at 1500 State Highway #2, Wrightwood, CA 92397
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 10, 2019
Date

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