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2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. 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	218,139	-	-	-	\$ 218,139
5		Total Intangible Plant	\$ 219,293	\$ -	\$ -	\$ -	\$ 219,293
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 64,028	\$ -	\$ (739)	\$ 1,404	\$ 64,693
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	80,696	-	(56,430)	-	\$ 24,266
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	21,154	-	(5,518)	-	\$ 15,636
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 101,850	\$ -	\$ (61,948)	\$ -	\$ 39,902
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	510,445	-	(54,105)	(1,404)	\$ 454,936
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	7,198,134	556,568	(219,285)	(9,635)	\$ 7,525,782
25	325	Other Pumping Plant	154,344	98,361	-	9,635	\$ 262,340
26		Total Pumping Plant	\$ 7,862,923	\$ 654,929	\$ (273,390)	\$ (1,404)	\$ 8,243,058
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,554,456	111,617	(37,759)	(896)	\$ 1,627,418
30	332	Water Treatment Equipment	5,702,889	936,517	(943,360)	1,087	\$ 5,697,133
31		Total Water Treatment Plant	\$ 7,257,345	\$ 1,048,134	\$ (981,119)	\$ 191	\$ 7,324,551

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	3,275,911	-	-	-	\$ 3,275,911
35	343	Transmission and Distribution Mains	6,218,760	299,198	(578)	-	\$ 6,517,380
36	344	Fire Mains	44,301	-	-	-	\$ 44,301
37	345	Services	681,328	120,083	(3,953)	-	\$ 797,458
38	346	Meters	195,359	22,403	(15,058)	-	\$ 202,704
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	582,819	79,122	(1,500)	-	\$ 660,441
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 10,998,478	\$ 520,806	\$ (21,089)	\$ -	\$ 11,498,195
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	119,470	-	(116,746)	(190)	\$ 2,534
46	372	Office Furniture and Equipment	62,998	-	(9,236)	-	\$ 53,762
47	373	Transportation Equipment	196,570	12,708	(10,472)	-	\$ 198,806
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	6,164	-	(1,797)	-	\$ 4,367
51	377	Power Operated Equipment	137,126	1,275	(3,558)	-	\$ 134,843
52	378	Tools, Shop and Garage Equipment	37,116	-	(8,587)	-	\$ 28,529
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 559,444	\$ 13,983	\$ (150,396)	\$ (190)	\$ 422,841
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	567	-	-	-	\$ 567
58	391	Utility Plant Purchased	2,130	-	-	-	\$ 2,130
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,697	\$ -	\$ -	\$ -	\$ 2,697
61		Total Utility Plant in Service	\$ 27,066,058	\$ 2,237,852	\$ (1,488,681)	\$ 1	\$ 27,815,230

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	Refer to Company Schedule A-1b				
2					
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 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	27,815,225	27,066,057
3		Construction Work in Progress	174,579	760,838
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 27,989,804	\$ 27,826,895
6		Less Accumulated Depreciation		
7		Plant in Service	9,987,635	10,880,579
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,987,635	\$ 10,880,579
10		Less Other Reserves		
11		Deferred Income Taxes	2,150,601	1,981,576
12		Deferred Investment Tax Credit	357	801
13		Other Reserves	24,776	16,862
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,175,735	\$ 1,999,239
15		Less Adjustments		
16		Contributions in Aid of Construction	1,287,936	1,289,335
17		Advances for Construction	361,303	377,506
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,649,239	\$ 1,666,841
20		Add Materials and Supplies	95,241	82,233
21		Add Working Cash (=Line 34)	(1,205)	4,813
22		Add General Office, Regions, District Office and CSA allocation	191,090	143,816
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 14,462,321	\$ 13,511,099
		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")	\$ (1,205)	\$ 4,813
		* 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)
		2019 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	17,081.0	60.0	1,025,540.1
2 72600	POWER FOR PUMPING	4,365.7	55.4	241,667.1
3 73500	PUMP TAXES	13,371.3	114.1	1,525,434.8
4 74400	CHEMICALS	1,458.6	26.0	37,897.8
5 77300	COMMON CUSTOMER ACCOUNT	2,885.6	45.0	129,965.4
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	287.1	0.0	0.0
8 78000	OPERATION LABOR	4,081.8	12.5	51,023.1
9 78100	ALL OTHER OPERATION EXPENSES	1,489.7	83.4	124,250.6
10 78700	MAINTENANCE LABOR	1,843.9	12.5	23,048.9
11 78800	ALL OTHER MAINTENANCE EXPENSES	6,364.5	46.7	297,084.9
12 79200	OFFICE SUPPLIES AND EXPENSE	562.1	23.0	12,927.9
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	192.4	(156.5)	(30,110.6)
15 79500	PENSIONS AND BENEFITS	2,425.8	4.8	11,571.1
16 79600	BUSINESS MEALS	10.1	27.5	276.6
17 79700	REGULATORY COMMISSION	0.0	0.0	0.0
18 79800	OUTSIDE SERVICES	109.9	31.6	3,478.7
19 79900	MISCELLANEOUS	4.0	(579.4)	(2,343.0)
20 79910	ALLOCATED GENERAL OFFICE	18,606.7	0.2	3,782.0
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	249.7	24.0	5,982.4
22 81100	RENT	237.9	(19.4)	(4,606.9)
23 81500	A&G LABOR	1,307.6	12.5	16,344.7
24 50300	DEPRECIATION AND AMORTIZATION	9,941.2	0.0	0.0
25 50710	PROPERTY TAXES	3,450.5	40.0	138,021.3
26 50720	PAYROLL TAXES	600.3	13.5	8,103.4
27 50730	LOCAL TAXES	1,288.5	182.5	235,149.2
28	STATE INCOME TAX	1,527.5	96.0	146,636.4
29	FEDERAL INCOME TAX	3,679.5	106.0	390,027.7
30	TOTAL OPERATING EXPENSES	97,423.0		4,391,153.7
31	AVERAGE LAG ----->			45.07

**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	44.70 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	45.07 days
34	(3) Excess of Collection Lag over Payment Lag	-0.37 days
35	(4) Total of Expenses, Taxes and Depreciation	\$97,423.0
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$266.9
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$99.6</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	(43.8)
Claremont	(14.2)
San Dimas	(17.1)
San Gabriel Valley	(10.3)
Barstow	(8.6)
Calipatria	(1.2)
Desert	(2.6)
Wrightwood	(1.8)
Total Region III	(99.6)

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	10,765,187	115,397			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	571,000	14,785			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	22,131	-			
7	(e) Charged to clearing accounts	1,799	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	946			
10	Total credits	\$ 594,930	\$ 15,731	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,487,942)	(739)			
13	(b) Cost of removal	(13,977)	-			
14	(c) All other debits ¹	(946)	-			
15	Total debits	\$ (1,502,865)	\$ (739)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,857,252	\$ 130,389	\$ -	\$ -	\$ -
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						
36						
37						
38						
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	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(66,177)	(247)	56,430	-	\$ (9,994)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(6,821)	(292)	5,518	-	\$ (1,595)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (72,998)	\$ (539)	\$ 61,948	\$ -	\$ (11,589)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(216,498)	(11,150)	55,051	-	\$ (172,597)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,190,822)	(198,037)	222,099	153	\$ (3,166,607)
16	325	Other Pumping Plant	(21,889)	(7,604)	(2,814)	-	\$ (32,307)
17		Total Pumping Plant	\$ (3,429,209)	\$ (216,791)	\$ 274,336	\$ 153	\$ (3,371,511)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(514,722)	(49,955)	38,655	935	\$ (525,087)
21	332	Water Treatment Equipment	(3,455,127)	(172,710)	942,341	200	\$ (2,685,296)
22		Total Water Treatment Plant	\$ (3,969,849)	\$ (222,665)	\$ 980,996	\$ 1,135	\$ (3,210,383)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(541,026)	(48,156)	-	-	\$ (589,182)
27	343	Transmission and Distribution Mains	(1,901,872)	(71,959)	578	5,086	\$ (1,968,167)
28	344	Fire Mains	(1,915)	(895)	-	-	\$ (2,810)
29	345	Services	(250,160)	(8,577)	3,953	5,537	\$ (249,247)
30	346	Meters	(127,177)	(9,812)	15,058	1,866	\$ (120,065)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(127,010)	(9,138)	1,500	200	\$ (134,448)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (2,949,160)	\$ (148,537)	\$ 21,089	\$ 12,689	\$ (3,063,919)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(74,481)	(1,452)	116,869	-	\$ 40,936
38	372	Office Furniture and Equipment	(26,318)	(999)	9,236	-	\$ (18,081)
39	373	Transportation Equipment	(122,597)	(1,799)	10,472	-	\$ (113,924)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(2,247)	-	1,797	-	\$ (450)
43	377	Power Operated Equipment	(85,123)	(898)	3,558	-	\$ (82,463)
44	378	Tools, Shop and Garage Equipment	(30,604)	(1,241)	8,587	-	\$ (23,258)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(472)	(9)	-	-	\$ (481)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (343,971)	\$ (6,398)	\$ 150,519	\$ -	\$ (199,850)
49		Total	\$ (10,765,187)	\$ (594,930)	\$ 1,488,888	\$ 13,977	\$ (9,857,252)

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)	749,261	805,063	\$ (55,802)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(40,325)	(41,327)	\$ 1,002
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	41,255	42,419	
6		601-2 Commercial Sales (2)	400,191	365,974	\$ 34,217
7		601-3 Industrial Sales	66,611	69,145	\$ (2,534)
8		601-4 Sales to Public Authorities	126,667	149,566	\$ (22,899)
9		Sub-total	\$ 1,343,660	\$ 1,390,840	\$ (47,180)
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential 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	6,233	6,325	\$ (92)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 6,233	\$ 6,325	\$ (92)
22	604	Private Fire Protection Service	4,112	4,118	\$ (6)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	810,100	795,567	\$ 14,533
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service (3)	(4,191)	(3,566)	\$ (625)
28		Sub-total	\$ 810,021	\$ 796,119	\$ 13,902
29		Total Water Service Revenues	\$ 2,159,914	\$ 2,193,284	\$ (33,370)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	10,612	33,749	\$ (23,137)
32	611	Miscellaneous Service Revenues	3,600	4,280	\$ (680)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(821)	(8,219)	\$ 7,398
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 13,391	\$ 29,810	\$ (16,419)
38	501	Total operating revenues	\$ 2,173,305	\$ 2,223,094	\$ (49,789)

(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		28,309	17,518	\$ 10,791
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		47,036	52,185	\$ (5,149)
6	703	Miscellaneous expenses	A			6,689	-	\$ 6,689
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	28,892	36,527	\$ (7,635)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		28,394	17,571	\$ 10,823
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			25,992	27,453	\$ (1,461)
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			-	-	\$ -
17	712	Maintenance of supply mains	A			10,788	97	\$ 10,691
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 176,100	\$ 151,351	\$ 24,749
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			1,650	1,150	\$ 500
29	726	Fuel or power purchased for pumping	A	B	C	119,604	116,113	\$ 3,491
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		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		46,792	32,611	\$ 14,181
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 168,046	\$ 149,874	\$ 18,172

(1) Region III MCBA, in its 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			167,505	\$ 193,093	
43	743	Miscellaneous expenses	A	B		9,101	\$ 10,046	
44	744	Chemicals and filtering materials	A	B		350,623	\$ 256,812	
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		-	\$ 2,217	
49	748	Maintenance of water treatment equipment	A	B		96,942	\$ 62,043	
50		Total water treatment expenses				\$ 624,171	\$ 524,211	
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			113	\$ 1,092	
58	754	Meter expenses	A			17,701	\$ 20,827	
59	755	Customer installations expenses	A			1,028	\$ 2,134	
60	756	Miscellaneous expenses	A			32,292	\$ 38,323	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		2,874	\$ 2,971	
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		419	\$ -	
66	761	Maintenance of trans. and distribution mains	A			44,762	\$ 107,414	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A			-	\$ -	
69	763	Maintenance of services	A			(782)	\$ 10,068	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A			(26)	\$ 4,695	
72	765	Maintenance of hydrants	A			3,150	\$ 140	
73	766	Maintenance of miscellaneous plant	A			-	\$ -	
74		Total transmission and distribution expenses				\$ 101,531	\$ 187,664	

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				17,477	16,638	\$ 839
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		2,003	6,977	\$ (4,974)
81	773	Customer records and collection expenses	A			43,666	37,010	\$ 6,656
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			502	5,849	\$ (5,347)
84	775	Uncollectible accounts	A	B	C	879	4,107	\$ (3,228)
85		Total customer account expenses				\$ 64,527	\$ 70,581	\$ (6,054)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	116	\$ (116)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ 116	\$ (116)
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				260,025	250,517	\$ 9,508
102	791	Administrative and general salaries	A	B	C	32,967	24,472	\$ 8,495
103	792	Office supplies and other expenses	A	B	C	61,626	71,741	\$ (10,115)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			25,085	14,494	\$ 10,591
107	795	Employees' pensions and benefits	A	B	C	213,596	236,509	\$ (22,913)
108	796	Franchise requirements	A	B	C	58	194	\$ (136)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			10,253	10,685	\$ (432)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			213	105	\$ 108
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	11,453	7,461	\$ 3,992
116		Total administrative and general expenses				\$ 615,276	\$ 616,178	\$ (902)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				10,612	33,749	\$ (23,137)
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				\$ 10,612	\$ 33,749	\$ (23,137)
123		Total operating expenses				\$ 1,760,263	\$ 1,733,724	\$ 26,539

(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")	\$ (82,454)	(82,454)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (47,577)	(47,577)			
3	Property taxes	\$ 167,923	167,923			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (44,050)	(44,050)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (474)	(474)			
8	Payroll taxes	\$ 26,097	26,097			
9	Franchise taxes including licenses & filing fees	\$ 27,060	27,060			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 46,524	\$ 46,524	\$ -	\$ -	\$ -

**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 (Net)	
17	Annual quantities purchased	542,274	(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	Raw Water	Lined Earth	
Calipatria	Calipatria	Holabird Raw Water Resv - West	4.5	Raw Water	Lined Earth	
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	
Calipatria	Calipatria	Niland West Resv	1.0	Elev. Resv	Steel	
Calipatria	Calipatria	Niland Old Resv	0.2	Elev. Resv	Steel	Out of Service

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	1,036	1,029	-	-
Commercial	107	123	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	2	4	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,169	1,180	-	-
Private fire connections	-	-	12	12
Public fire hydrants	-	-	-	-
Total *	1,169	1,180	12	12

* Data run as of 1/2/2019 and 1/2/2020, 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	1,240	
3/4 - in	-	772
1 - in	43	368
1 1/2 - in	6	2
2 - in	45	33
3 - in	3	1
4 - in	1	4
6 - in	3	8
8 - in	1	3
Other	-	1
Total *	1,342	1,192

* Data run as of 1/2/2020

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 . . .	3
2. Used, before repair	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	287
2. More than 10, but less than 15 years	653
3. More than 15 years	402

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	9,303	7,806	8,510	12,836	12,226	14,630	15,630	80,941
Commercial	7,120	3,853	4,197	5,283	4,605	4,842	6,171	36,071
Industrial	2,125	1,467	1,442	1,608	1,283	1,362	1,245	10,532
Public authorities	902	1,061	1,284	2,208	1,928	2,354	3,386	13,123
Irrigation	4	16	36	52	53	40	110	311
Other	-	-	-	-	-	-	-	-
Contract	27,527	16,459	16,144	19,853	18,203	22,488	26,346	147,020
Total	46,981	30,662	31,613	41,840	38,298	45,716	52,888	287,998

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	15,824	15,631	12,710	10,476	7,710	62,351	143,292	150,206	
Commercial	5,960	6,585	6,495	5,311	4,667	29,018	65,089	61,199	
Industrial	1,039	1,037	1,369	1,238	1,366	6,049	16,581	16,719	
Public authorities	3,171	3,147	2,456	1,010	624	10,408	23,531	29,925	
Irrigation	74	83	74	57	62	350	661	932	
Other	-	-	-	-	-	-	-	-	
Contract	25,946	22,536	21,072	16,206	18,558	104,318	251,338	237,986	
Total	52,014	49,019	44,176	34,298	32,987	212,494	500,492	496,967	

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 _____ 5,018 *

* Assumes 4.2099 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>95,241</u>
100-3	Construction Work in Progress	\$	<u>174,579</u>
241	Advances for Construction	\$	<u>361,303</u>
265	Contributions in Aid of Construction	\$	<u>1,287,936</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)

Gladys m. Farrow

Signature

909 394-3600

Telephone Number

May 15, 2020

Date

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