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2020  
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, 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](mailto: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, 2020 through December 31, 2020. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	714	-	-	-	\$ 714
3	302	Franchises and Consents (Schedule A-1c)	440	-	-	-	\$ 440
4	303	Other Intangible Plant	218,139	50,884	-	-	\$ 269,023
5		Total Intangible Plant	\$ 219,293	\$ 50,884	\$ -	\$ -	\$ 270,177
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 64,693	\$ -	\$ -	\$ -	\$ 64,693
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	24,266	-	-	-	\$ 24,266
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	15,636	-	-	-	\$ 15,636
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 39,902	\$ -	\$ -	\$ -	\$ 39,902
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	454,936	-	-	-	\$ 454,936
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	7,525,782	(37,916)	-	-	\$ 7,487,866
25	325	Other Pumping Plant	262,340	(2,368)	-	-	\$ 259,972
26		Total Pumping Plant	\$ 8,243,058	\$ (40,284)	\$ -	\$ -	\$ 8,202,774
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,627,418	(2,308)	-	-	\$ 1,625,110
30	332	Water Treatment Equipment	5,697,133	8,501	(26,194)	-	\$ 5,679,440
31		Total Water Treatment Plant	\$ 7,324,551	\$ 6,193	\$ (26,194)	\$ -	\$ 7,304,550

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	3,275,911	-	-	-	\$ 3,275,911
35	343	Transmission and Distribution Mains	6,517,380	(3,076)	(7,380)	-	\$ 6,506,924
36	344	Fire Mains	44,301	24,400	-	-	\$ 68,701
37	345	Services	797,458	40,380	(15,558)	-	\$ 822,280
38	346	Meters	202,704	16,960	(681)	-	\$ 218,983
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	660,441	(10,768)	(13,520)	-	\$ 636,153
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 11,498,195	\$ 67,896	\$ (37,139)	\$ -	\$ 11,528,952
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	2,534	-	-	-	\$ 2,534
46	372	Office Furniture and Equipment	53,762	-	-	-	\$ 53,762
47	373	Transportation Equipment	198,806	-	-	-	\$ 198,806
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	4,367	-	-	-	\$ 4,367
51	377	Power Operated Equipment	134,843	-	-	-	\$ 134,843
52	378	Tools, Shop and Garage Equipment	28,529	-	-	-	\$ 28,529
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 422,841	\$ -	\$ -	\$ -	\$ 422,841
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 27,815,230	\$ 84,689	\$ (63,333)	\$ -	\$ 27,836,586

**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 <sup>1</sup> (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5					Total \$ -

<sup>1</sup> 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 12/31/2020 (b)	Balance 1/1/2020 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	27,836,581	27,815,225
3		Construction Work in Progress	551,757	174,579
4		General Office Prorate	-	
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 28,388,338</b>	<b>\$ 27,989,804</b>
6		Less Accumulated Depreciation		
7		Plant in Service	10,455,363	9,987,635
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 10,455,363</b>	<b>\$ 9,987,635</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,272,181	2,150,601
12		Deferred Investment Tax Credit	-	357
13		Other Reserves	31,928	24,776
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,304,109</b>	<b>\$ 2,175,735</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,445,693	1,287,936
17		Advances for Construction	345,100	361,303
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,790,793</b>	<b>\$ 1,649,239</b>
20		<b>Add Materials and Supplies</b>	<b>135,448</b>	<b>95,241</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>(1,205)</b>	<b>(1,205)</b>
22		Add General Office, Regions, District Office and CSA allocation	153,189	191,090
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 14,125,506</b>	<b>\$ 14,462,321</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
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)	\$ (1,205)
		* 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	9,857,252	130,389			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	578,450	13,688			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	22,486	-			
7	(e) Charged to clearing accounts	1,809	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 602,745	\$ 13,688	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(63,333)	-			
13	(b) Cost of removal	(85,371)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (148,704)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 10,311,293	\$ 144,077	\$ -	\$ -	\$ -
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						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(9,994)	(114)	-	-	\$ (10,108)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(1,595)	(249)	-	-	\$ (1,844)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (11,589)	\$ (363)	\$ -	\$ -	\$ (11,952)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(172,597)	(10,509)	-	-	\$ (183,106)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,166,607)	(201,934)	-	17,837	\$ (3,350,704)
16	325	Other Pumping Plant	(32,307)	(9,532)	-	-	\$ (41,839)
17		Total Pumping Plant	\$ (3,371,511)	\$ (221,975)	\$ -	\$ 17,837	\$ (3,575,649)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(525,087)	(51,065)	-	-	\$ (576,152)
21	332	Water Treatment Equipment	(2,685,296)	(172,355)	26,194	-	\$ (2,831,457)
22		Total Water Treatment Plant	\$ (3,210,383)	\$ (223,420)	\$ 26,194	\$ -	\$ (3,407,609)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(589,182)	(48,156)	-	-	\$ (637,338)
27	343	Transmission and Distribution Mains	(1,968,167)	(73,587)	7,380	34,397	\$ (1,999,977)
28	344	Fire Mains	(2,810)	(1,141)	-	-	\$ (3,951)
29	345	Services	(249,247)	(9,394)	15,558	25,932	\$ (217,151)
30	346	Meters	(120,065)	(10,395)	681	492	\$ (129,287)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(134,448)	(9,530)	13,520	6,713	\$ (123,745)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,063,919)	\$ (152,203)	\$ 37,139	\$ 67,534	\$ (3,111,449)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	40,936	(34)	-	-	\$ 40,902
38	372	Office Furniture and Equipment	(18,081)	(964)	-	-	\$ (19,045)
39	373	Transportation Equipment	(113,924)	(1,809)	-	-	\$ (115,733)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(450)	-	-	-	\$ (450)
43	377	Power Operated Equipment	(82,463)	(890)	-	-	\$ (83,353)
44	378	Tools, Shop and Garage Equipment	(23,258)	(1,078)	-	-	\$ (24,336)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(481)	(9)	-	-	\$ (490)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (199,850)	\$ (4,784)	\$ -	\$ -	\$ (204,634)
49		Total	\$ (9,857,252)	\$ (602,745)	\$ 63,333	\$ 85,371	\$ (10,311,293)

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	847,630	749,261	\$ 98,369
4		601-1.2 Metered Sales Low Income Discount (Debit)	(38,483)	(40,325)	\$ 1,842
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	39,202	41,255	\$ (2,053)
6		601-2 Commercial Sales (2)	443,154	400,191	\$ 42,963
7		601-3 Industrial Sales	74,364	66,611	\$ 7,753
8		601-4 Sales to Public Authorities	114,133	126,667	\$ (12,534)
9		Sub-total	\$ 1,480,000	\$ 1,343,660	\$ 136,340
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	7,978	6,233	\$ 1,745
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 7,978	\$ 6,233	\$ 1,745
22	604	Private Fire Protection Service	4,203	4,112	\$ 91
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	783,499	810,100	\$ (26,601)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(5,058)	(4,191)	\$ (867)
28		Sub-total	\$ 782,644	\$ 810,021	\$ (27,377)
29		Total Water Service Revenues	\$ 2,270,622	\$ 2,159,914	\$ 110,708
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	2,748	10,612	\$ (7,864)
32	611	Miscellaneous Service Revenues	1,000	3,600	\$ (2,600)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	12,308	(821)	\$ 13,129
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 16,056	\$ 13,391	\$ 2,665
38	501	Total operating revenues	\$ 2,286,678	\$ 2,173,305	\$ 113,373

(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. 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		26,119	28,309	\$ (2,190)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		113	47,036	\$ (46,923)
6	703	Miscellaneous expenses	A			-	6,689	\$ (6,689)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	33,427	28,892	\$ 4,535
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		26,197	28,394	\$ (2,197)
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			43,415	25,992	\$ 17,423
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	\$ (10,788)
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 129,271	\$ 176,100	\$ (46,829)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
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			2,250	1,650	\$ 600
29	726	Fuel or power purchased for pumping	A	B	C	122,432	119,604	\$ 2,828
30		<b>Maintenance</b>						
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		18,481	46,792	\$ (28,311)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 143,163	\$ 168,046	\$ (24,883)

(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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			265,459	167,505	\$ 97,954
43	743	Miscellaneous expenses	A	B		8,255	9,101	\$ (846)
44	744	Chemicals and filtering materials	A	B		310,001	350,623	\$ (40,622)
45		<b>Maintenance</b>						
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		38,389	96,942	\$ (58,553)
50		<b>Total water treatment expenses</b>				\$ 622,104	\$ 624,171	\$ (2,067)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
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	\$ (113)
58	754	Meter expenses	A			3,464	17,701	\$ (14,237)
59	755	Customer installations expenses	A			1,041	1,028	\$ 13
60	756	Miscellaneous expenses	A			36,222	32,292	\$ 3,930
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		1,364	2,874	\$ (1,510)
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		6,200	419	\$ 5,781
66	761	Maintenance of trans. and distribution mains	A			94,130	44,762	\$ 49,368
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			28,959	(782)	\$ 29,741
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			827	(26)	\$ 853
72	765	Maintenance of hydrants	A			100	3,150	\$ (3,050)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 172,307	\$ 101,531	\$ 70,776

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses			19,080	17,477	\$ 1,603	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	7,730	2,003	\$ 5,727	
81	773	Customer records and collection expenses	A		43,962	43,666	\$ 296	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		(31)	502	\$ (533)	
84	775	Uncollectible accounts	A	B	5,291	879	\$ 4,412	
85		<b>Total customer account expenses</b>			\$ 76,032	\$ 64,527	\$ 11,505	
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		-	-	\$ -	
91	783	Advertising expenses	A		-	-	\$ -	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		<b>Total sales expenses</b>			\$ -	\$ -	\$ -	
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses			-	-	\$ -	
98		<b>Total recycled water expenses</b>			\$ -	\$ -	\$ -	
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses			248,788	260,025	\$ (11,237)	
102	791	Administrative and general salaries	A	B	28,744	32,967	\$ (4,223)	
103	792	Office supplies and other expenses	A	B	57,905	61,626	\$ (3,721)	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		37,235	25,085	\$ 12,150	
107	795	Employees' pensions and benefits	A	B	209,706	213,596	\$ (3,890)	
108	796	Franchise requirements	A	B	-	58	\$ (58)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		1,816	10,253	\$ (8,437)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		180	213	\$ (33)	
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	9,885	11,453	\$ (1,568)	
116		<b>Total administrative and general expenses</b>			\$ 594,259	\$ 615,276	\$ (21,017)	
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>			2,748	10,612	\$ (7,864)	
119	811	Rents	A	B	-	-	\$ -	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		<b>Total miscellaneous</b>			\$ 2,748	\$ 10,612	\$ (7,864)	
123		<b>Total operating expenses</b>			\$ 1,739,884	\$ 1,760,263	\$ (20,379)	

(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")	\$ (105,651)	(105,651)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (41,338)	(41,338)			
3	Property taxes	\$ 188,281	188,281			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (4,487)	(4,487)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (521)	(521)			
8	Payroll taxes	\$ 29,971	29,971			
9	Franchise taxes including licenses & filing fees	\$ 25,235	25,235			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 91,490	\$ 91,490	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6							"None"	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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	558,512	(Unit chosen) <sup>2</sup> CCF
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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	352 - Calipatria	Holabird Raw Water Resv - East	4.500	Raw Water	Lined Earth	
Calipatria	352 - Calipatria	Holabird Raw Water Resv - West	4.500	Raw Water	Lined Earth	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - East	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - West	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Niland East Resv	1.000	Elev. Resv	Steel	
Calipatria	352 - Calipatria	Niland West Resv	1.000	Elev. Resv	Steel	
Calipatria	352 - Calipatria	Niland Old Resv	0.150	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	29,158	-	40,693	6,310	-
17	Ductile Iron	-	-	-	-	-	-	-	138	99
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	140	-	-	553	-	4,180	29,396	941
20										
21										
22	Total	-	3,433	-	1,163	29,711	-	44,873	35,844	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	-	-	-	-	-	-	-	84,066
29	Ductile Iron	94	-	-	-	-	-	-	-	331
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	35,511	-	28,688	-	-	-	-	-	99,409
32										
33										
34	Total	39,372	-	28,688	-	-	-	-	-	184,124

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	1,029	1,014	-	-
Commercial	123	128	-	-
Industrial	4	4	-	-
Public authorities	18	18	-	-
Irrigation	4	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,180	1,171	-	-
Private fire connections	-	-	12	13
Public fire hydrants	-	-	-	-
Total *	1,180	1,171	12	13

\* Data run as of 1/2/2020 and 1/4/2021, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	1,243	
3/4 - in	-	760
1 - in	43	370
1 1/2 - in	6	4
2 - in	45	33
3 - in	3	1
4 - in	1	3
6 - in	3	9
8 - in	1	3
Other	-	1
Total *	1,345	1,184

\* Data run as of 1/4/2021

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1
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 . . . . .	253
2. More than 10, but less than 15 years . . . . .	511
3. More than 15 years . . . . .	581

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	9,262	8,650	8,417	11,175	13,851	15,370	19,754	86,479
Commercial	4,749	4,645	4,192	4,210	4,407	6,351	7,534	36,088
Industrial	1,769	1,419	1,375	1,696	1,361	1,411	1,409	10,440
Public authorities	702	447	1,522	617	1,393	1,586	1,538	7,805
Irrigation	70	76	31	29	65	68	95	434
Other	-	-	-	-	-	-	-	-
Contract	17,933	15,766	16,522	16,973	18,969	18,952	24,315	129,430
<b>Total</b>	<b>34,485</b>	<b>31,003</b>	<b>32,059</b>	<b>34,700</b>	<b>40,046</b>	<b>43,738</b>	<b>54,645</b>	<b>270,676</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	16,863	15,825	13,837	11,713	11,017	69,255	155,734	143,292	
Commercial	7,092	7,181	6,680	6,470	6,651	34,074	70,162	65,089	
Industrial	1,238	1,304	1,399	1,454	1,754	7,149	17,589	16,581	
Public authorities	2,614	2,463	1,790	2,208	1,360	10,435	18,240	23,531	
Irrigation	78	100	79	73	87	417	851	661	
Other	-	-	-	-	-	-	-	-	
Contract	23,042	20,173	20,028	18,995	16,664	98,902	228,332	251,338	
<b>Total</b>	<b>50,927</b>	<b>47,046</b>	<b>43,813</b>	<b>40,913</b>	<b>37,533</b>	<b>220,232</b>	<b>490,908</b>	<b>500,492</b>	

<sup>1</sup> 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 \_\_\_\_\_ 4,964 \*

\* Assumes 4.1924 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>135,448</u>
100-3	Construction Work in Progress	\$ <u>551,757</u>
241	Advances for Construction	\$ <u>345,100</u>
265	Contributions in Aid of Construction	\$ <u>1,445,693</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 17, 2021  
Date

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