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2020
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: _____ Desert _____ Location: Victorville, _____ San Bernardino
(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**

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		I. INTANGIBLE PLANT					
2	301	Organization	711	-	-	-	\$ 711
3	302	Franchises and Consents (Schedule A-1c)	101	-	-	-	\$ 101
4	303	Other Intangible Plant	1,169,301	-	-	-	\$ 1,169,301
5		Total Intangible Plant	\$ 1,170,113	\$ -	\$ -	\$ -	\$ 1,170,113
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 645,685	\$ 129,537	\$ -	\$ -	\$ 775,222
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	5,215,150	23,490	-	-	\$ 5,238,640
16	316	Supply Mains	289,671	-	-	-	\$ 289,671
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 5,504,821	\$ 23,490	\$ -	\$ -	\$ 5,528,311
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,108,049	(54,378)	(5,984)	-	\$ 1,047,687
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	3,916,983	32,407	(56,468)	-	\$ 3,892,922
25	325	Other Pumping Plant	2,124,649	844,760	(12,664)	-	\$ 2,956,745
26		Total Pumping Plant	\$ 7,149,681	\$ 822,789	\$ (75,116)	\$ -	\$ 7,897,354
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	168,214	47,693	-	-	\$ 215,907
30	332	Water Treatment Equipment	1,230,780	-	-	-	\$ 1,230,780
31		Total Water Treatment Plant	\$ 1,398,994	\$ 47,693	\$ -	\$ -	\$ 1,446,687

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	6,899	-	-	-	\$ 6,899
34	342	Reservoirs and Tanks	5,287,508	170,992	-	-	\$ 5,458,500
35	343	Transmission and Distribution Mains	19,007,128	2,713,172	(37,535)	-	\$ 21,682,765
36	344	Fire Mains	25,293	-	-	-	\$ 25,293
37	345	Services	4,562,855	536,799	(52,018)	-	\$ 5,047,636
38	346	Meters	460,223	45,760	(8,643)	-	\$ 497,340
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,600,626	434,534	(14,784)	-	\$ 3,020,376
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 31,950,532	\$ 3,901,257	\$ (112,980)	\$ -	\$ 35,738,809
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	364,151	-	-	-	\$ 364,151
46	372	Office Furniture and Equipment	101,941	-	-	-	\$ 101,941
47	373	Transportation Equipment	437,874	41,751	-	-	\$ 479,625
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	48,249	-	-	-	\$ 48,249
51	377	Power Operated Equipment	299,084	-	-	-	\$ 299,084
52	378	Tools, Shop and Garage Equipment	58,124	-	-	-	\$ 58,124
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,309,423	\$ 41,751	\$ -	\$ -	\$ 1,351,174
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,164	-	-	-	\$ 1,164
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,164	\$ -	\$ -	\$ -	\$ 1,164
61		Total Utility Plant in Service	\$ 49,130,413	\$ 4,966,517	\$ (188,096)	\$ -	\$ 53,908,834

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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	53,908,833	49,130,412
3		Construction Work in Progress	8,528,937	6,518,009
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 62,437,770	\$ 55,648,421
6		Less Accumulated Depreciation		
7		Plant in Service	11,236,662	10,865,628
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 11,236,662	\$ 10,865,628
10		Less Other Reserves		
11		Deferred Income Taxes	6,672,265	6,652,751
12		Deferred Investment Tax Credit	6,964	9,196
13		Other Reserves	30,645	16,029
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 6,709,874	\$ 6,677,976
15		Less Adjustments		
16		Contributions in Aid of Construction	1,394,236	1,339,929
17		Advances for Construction	195,279	211,992
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,589,515	\$ 1,551,921
20		Add Materials and Supplies	91,433	75,322
21		Add Working Cash (=Line 34)	(2,549)	(2,549)
22		Add General Office, Regions, District Office and CSA allocation	322,701	402,547
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 43,313,304	\$ 37,028,217
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")	\$ (2,549)	\$ (2,549)
		* 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	9,777,517	1,088,112			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	793,581	62,859			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	23,439	-			
7	(e) Charged to clearing accounts	4,175	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 821,195	\$ 62,859	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(188,096)	-			
13	(b) Cost of removal	(324,925)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (513,021)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 10,085,691	\$ 1,150,971	\$ -	\$ -	\$ -
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	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(1,988,825)	(104,538)	-	-	\$ (2,093,363)
7	316	Supply Mains	(41,229)	(4,606)	-	-	\$ (45,835)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (2,030,054)	\$ (109,144)	\$ -	\$ -	\$ (2,139,198)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(165,445)	(24,899)	5,984	6,805	\$ (177,555)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,202,180)	(105,043)	56,468	83,056	\$ (1,167,699)
16	325	Other Pumping Plant	(221,342)	(92,735)	12,664	67,644	\$ (233,769)
17		Total Pumping Plant	\$ (1,588,967)	\$ (222,677)	\$ 75,116	\$ 157,505	\$ (1,579,023)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(56,919)	(6,031)	-	-	\$ (62,950)
21	332	Water Treatment Equipment	(376,244)	(37,293)	-	-	\$ (413,537)
22		Total Water Treatment Plant	\$ (433,163)	\$ (43,324)	\$ -	\$ -	\$ (476,487)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(5,475)	(301)	-	-	\$ (5,776)
26	342	Reservoirs and Tanks	(549,166)	(78,983)	-	16,903	\$ (611,246)
27	343	Transmission and Distribution Mains	(3,668,724)	(229,898)	37,535	44,023	\$ (3,817,064)
28	344	Fire Mains	(2,365)	(511)	-	-	\$ (2,876)
29	345	Services	(118,617)	(55,741)	52,018	94,755	\$ (27,585)
30	346	Meters	(355,825)	(23,604)	8,643	3,353	\$ (367,433)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(446,095)	(41,314)	14,784	8,386	\$ (464,239)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (5,146,267)	\$ (430,352)	\$ 112,980	\$ 167,420	\$ (5,296,219)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(44,538)	(4,953)	-	-	\$ (49,491)
38	372	Office Furniture and Equipment	(67,702)	(2,380)	-	-	\$ (70,082)
39	373	Transportation Equipment	(299,342)	(4,175)	-	-	\$ (303,517)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(8,123)	-	-	-	\$ (8,123)
43	377	Power Operated Equipment	(118,978)	(1,974)	-	-	\$ (120,952)
44	378	Tools, Shop and Garage Equipment	(39,801)	(2,197)	-	-	\$ (41,998)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(582)	(19)	-	-	\$ (601)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (579,066)	\$ (15,698)	\$ -	\$ -	\$ (594,764)
49		Total	\$ (9,777,517)	\$ (821,195)	\$ 188,096	\$ 324,925	\$ (10,085,691)

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)	2,579,848	2,250,437	\$ 329,411
4		601-1.2 Metered Sales Low Income Discount (Debit)	(148,367)	(167,615)	\$ 19,248
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	150,289	171,317	\$ (21,028)
6		601-2 Commercial Sales (2)	405,541	347,900	\$ 57,641
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	26,930	28,523	\$ (1,593)
9		Sub-total	\$ 3,014,241	\$ 2,630,562	\$ 383,679
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	2,363	2,435	\$ (72)
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	\$ 2,363	\$ 2,435	\$ (72)
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	785	744	\$ 41
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 785	\$ 744	\$ 41
22	604	Private Fire Protection Service	4,227	4,267	\$ (40)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	2,520	2,451	\$ 69
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(3,844)	(2,991)	\$ (853)
28		Sub-total	\$ 2,903	\$ 3,727	\$ (824)
29		Total Water Service Revenues	\$ 3,020,292	\$ 2,637,468	\$ 382,824
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	2,852	10,262	\$ (7,410)
32	611	Miscellaneous Service Revenues	3,130	20,765	\$ (17,635)
33	612	Rent from Water Property	6,327	8,274	\$ (1,947)
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	5,930	(802)	\$ 6,732
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 18,239	\$ 38,499	\$ (20,260)
38	501	Total operating revenues	\$ 3,038,531	\$ 2,675,967	\$ 362,564

(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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		1,559	-	\$ 1,559
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		30	-	\$ 30
6	703	Miscellaneous expenses	A			-	394	\$ (394)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	17,349	24,197	\$ (6,848)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,559	-	\$ 1,559
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		23	-	\$ 23
12	708	Maintenance of collect and impound reservoirs	A			-	677	\$ (677)
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			378	7,323	\$ (6,945)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		1,738	-	\$ 1,738
19		Total source of supply expense				\$ 22,636	\$ 32,591	\$ (9,955)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,762	19,367	\$ 2,395
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		163,144	168,984	\$ (5,840)
28	725	Miscellaneous expenses	A			20,569	53,974	\$ (33,405)
29	726	Fuel or power purchased for pumping	A	B	C	215,259	171,777	\$ 43,482
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	120	\$ (120)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		1,152	1,976	\$ (824)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		110,325	67,143	\$ 43,182
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 532,211	\$ 483,341	\$ 48,870

(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	5,450	-	\$ 5,450	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		83,096	57,660	\$ 25,436	
43	743	Miscellaneous expenses	A	B	-	311	\$ (311)	
44	744	Chemicals and filtering materials	A	B	13,072	12,591	\$ 481	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	148,501	135,004	\$ 13,497	
49	748	Maintenance of water treatment equipment	A	B	6,352	8,239	\$ (1,887)	
50		Total water treatment expenses			\$ 256,471	\$ 213,805	\$ 42,666	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	21,762	19,367	\$ 2,395	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	57	\$ (57)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		1,041	1,990	\$ (949)	
58	754	Meter expenses	A		48,769	35,035	\$ 13,734	
59	755	Customer installations expenses	A		5,282	5,649	\$ (367)	
60	756	Miscellaneous expenses	A		69,112	126,781	\$ (57,669)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	14,118	9,787	\$ 4,331	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	44,714	4,469	\$ 40,245	
66	761	Maintenance of trans. and distribution mains	A		201,110	149,984	\$ 51,126	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		27,335	13,923	\$ 13,412	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		2,450	5,471	\$ (3,021)	
72	765	Maintenance of hydrants	A		5,808	24,758	\$ (18,950)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 441,501	\$ 397,271	\$ 44,230	

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			40,194	36,815	\$ 3,379	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	27,456	18,816	\$ 8,640	
81	773	Customer records and collection expenses	A		84,964	113,433	\$ (28,469)	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		461	9,424	\$ (8,963)	
84	775	Uncollectible accounts	A	B	7,042	2,975	\$ 4,067	
85		Total customer account expenses			\$ 160,117	\$ 181,463	\$ (21,346)	
86		VI. SALES EXPENSES						
87		Operation						
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		Total sales expenses			\$ -	\$ -	\$ -	
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			524,085	547,758	\$ (23,673)	
102	791	Administrative and general salaries	A	B	15,343	19,419	\$ (4,076)	
103	792	Office supplies and other expenses	A	B	87,689	101,332	\$ (13,643)	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		48,269	32,808	\$ 15,461	
107	795	Employees' pensions and benefits	A	B	208,326	185,770	\$ 22,556	
108	796	Franchise requirements	A	B	102	228	\$ (126)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		2,946	8,996	\$ (6,050)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		450	105	\$ 345	
114		Maintenance						
115	805	Maintenance of general plant	A	B	10,540	12,645	\$ (2,105)	
116		Total administrative and general expenses			\$ 897,750	\$ 909,061	\$ (11,311)	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>			2,852	10,262	\$ (7,410)	
119	811	Rents	A	B	47,946	34,233	\$ 13,713	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 50,798	\$ 44,495	\$ 6,303	
123		Total operating expenses			\$ 2,361,484	\$ 2,262,027	\$ 99,457	

(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")	\$ (263,447)	(263,447)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (103,078)	(103,078)			
3	Property taxes	\$ 283,612	283,612			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (11,188)	(11,188)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (1,299)	(1,299)			
8	Payroll taxes	\$ 38,799	38,799			
9	Franchise taxes including licenses & filing fees	\$ 28,333	28,333			
10	Groundwater production assessments (pump taxes)	\$ 119,035	119,035			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 90,767	\$ 90,767	\$ -	\$ -	\$ -

**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	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
Desert
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Desert	358 - Morongo del Norte	Bella Vista Well 1	173.8	39	350	12	100	
Desert	358 - Morongo del Norte	Elm Well 24	170.9	0.1	272	14	90	Out of Service
Desert	358 - Morongo del Norte	Highway Well 3	142.8	26	200	10	100	
Desert	359 - Morongo del Sur	Vale Well 2	33.1	248	590	12	300	
Desert	359 - Morongo del Sur	Yeager Well 2	24.1	0	400	12	300	
Desert	359 - Morongo del Sur	Yeager Well 3	14.4	0	405	12	310	
Desert	364 - Apple Valley South	Bear Valley Well 2	201.3	41	280	12	300	
Desert	364 - Apple Valley South	Kiowa Well 1						Under Construction
Desert	364 - Apple Valley South	Mohawk Well 2	240.5	541	585	16	900	
Desert	364 - Apple Valley South	Mohawk Well 3A		71	494	16	600	
Desert	365 - Desert View	Desert View Well 1	318.9	16	427	10	80	
Desert	365 - Desert View	Desert View Well 2	315.5	6	440	8	80	
Desert	366 - Apple Valley North	Central Wells Well 2	207.1	241	292	12	250	
Desert	366 - Apple Valley North	Papago Well 1	238.7	66	310	14	200	
Desert	367 - Lucerne Valley	Emerald Well 1	565.1	119	858	12	250	
Desert	367 - Lucerne Valley	Meb Well 1		0	480	10	70	Out of Service
Desert	367 - Lucerne Valley	Pawnee Well						Out of Service
Desert	367 - Lucerne Valley	Sutter Well 7	196.8	0.1	403	12	70	
Desert	367 - Lucerne Valley	Topaz Well 1	342.4	12	515	16	150	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Desert	358 - Morongo del Norte	Navajo Reservoir	0.310	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Hilltop Reservoir	0.083	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Maccele Reservoir	0.250	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Mojave Reservoir	0.100	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Pinon Forebay	0.022	Elev. Resv	Steel	
Desert	364 - Apple Valley South	Anoka Reservoir	0.500	Ground	Steel	
Desert	364 - Apple Valley South	Mohawk Reservoir	0.300	Ground	Steel	
Desert	366 - Apple Valley North	Central Tanks NW Reservoir	0.042	Elev. Resv	Steel	Out of Service
Desert	366 - Apple Valley North	Central Tanks SE Reservoir	0.050	Elev. Resv	Steel	Out of Service
Desert	366 - Apple Valley North	Valley Crest Reservoir	0.500	Elev. Resv	Steel	
Desert	367 - Lucerne Valley	Emerald Reservoir	0.500	Elevated	Steel	
Desert	367 - Lucerne Valley	Meb Forebay	0.042	Forebay	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	-	-	-	-	-	-	243	3,000	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	510	5,705	-	3,644	31,372	3,299	10,942	6,668	611
16	Asbestos Cement	-	-	-	-	30,962	-	86,844	8,439	2,633
17	Ductile Iron	-	-	-	-	4	-	-	758	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	503	-	-	1,448	-	13,930	268,230	4,255
20										
21										
22	Total	510	6,208	-	3,644	63,786	3,299	111,959	287,095	7,499

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	-	-	-	-	-	-	-	-	3,243
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	62,751
28	Asbestos Cement	-	-	-	-	-	-	-	-	128,878
29	Ductile Iron	-	-	-	-	-	-	-	-	762
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	42,797	-	-	-	-	-	-	-	331,163
32										
33										
34	Total	42,797	-	-	-	-	-	-	-	526,797

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	3,852	3,885	4	3
Commercial	127	138	-	-
Industrial	-	-	-	-
Public authorities	9	9	-	-
Irrigation	1	1	-	-
Other	1	1	-	-
Contract	-	-	-	-
Subtotal	3,990	4,034	4	3
Private fire connections	-	-	10	10
Public fire hydrants	-	-	-	-
Total *	3,990	4,034	14	13

* Data run as of 1/2/2020 and 1/4/2021, 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	3,746	
3/4 - in	-	1,643
1 - in	321	2,356
1 1/2 - in	3	2
2 - in	14	18
3 - in	5	7
4 - in	1	5
6 - in	-	10
8 - in	-	3
Other	-	3
Total *	4,090	4,047

* Data run as of 1/4/2021

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 . . .	96
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	1,507
2. More than 10, but less than 15 years	2,022
3. More than 15 years	561

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	25,909	26,120	25,373	28,559	37,768	43,053	49,274	236,056
Commercial	4,960	3,215	3,977	4,218	5,774	7,121	8,433	37,698
Industrial	-	-	-	-	-	-	-	-
Public authorities	321	325	360	184	306	271	487	2,254
Irrigation	-	-	-	-	-	-	-	-
Other	4	2	6	71	(61)	20	29	71
Contract	-	-	-	-	-	-	-	-
Total	31,194	29,662	29,716	33,032	43,787	50,465	58,223	276,079

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	51,881	46,440	44,807	34,585	29,753	207,466	443,522	396,471	
Commercial	9,750	7,357	6,214	6,854	5,350	35,525	73,223	62,782	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	451	390	215	141	80	1,277	3,531	4,236	
Irrigation	-	-	-	-	-	-	-	-	
Other	204	288	254	(118)	1,628	2,256	2,327	67	
Contract	-	-	-	-	-	-	-	-	
Total	62,286	54,475	51,490	41,462	36,811	246,524	522,603	463,556	

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 _____ 16,967 *

* 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>91,433</u>
100-3	Construction Work in Progress	\$	<u>8,528,937</u>
241	Advances for Construction	\$	<u>195,279</u>
265	Contributions in Aid of Construction	\$	<u>1,394,236</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 Desert District
Name of District

of Golden State Water Company
Name of Utility

at 13608 Hitt Road, Apple Valley, CA 92308
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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