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2021  
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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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, 2022**, 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, 2021 through December 31, 2021. 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	269,023	-	-	-	\$ 269,023
5		Total Intangible Plant	\$ 270,177	\$ -	\$ -	\$ -	\$ 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	7,487,866	42,004	(8,337)	-	\$ 7,521,533
25	325	Other Pumping Plant	259,972	23,314	-	221,887	\$ 505,173
26		Total Pumping Plant	\$ 8,202,774	\$ 65,318	\$ (8,337)	\$ 221,887	\$ 8,481,642
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,625,110	-	-	-	\$ 1,625,110
30	332	Water Treatment Equipment	5,679,440	(30,322)	-	-	\$ 5,649,118
31		Total Water Treatment Plant	\$ 7,304,550	\$ (30,322)	\$ -	\$ -	\$ 7,274,228

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	6,506,924	163,709	(13,805)	-	\$ 6,656,828
36	344	Fire Mains	68,701	-	-	-	\$ 68,701
37	345	Services	822,280	70,395	(3,648)	-	\$ 889,027
38	346	Meters	218,983	3,071	(11,665)	-	\$ 210,389
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	636,153	-	-	-	\$ 636,153
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 11,528,952	\$ 237,175	\$ (29,118)	\$ -	\$ 11,737,009
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	2,534	-	-	-	\$ 2,534
46	372	Office Furniture and Equipment	53,762	-	-	9,549	\$ 63,311
47	373	Transportation Equipment	198,806	66,198	(31,398)	-	\$ 233,606
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	\$ 66,198	\$ (31,398)	\$ 9,549	\$ 467,190
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	\$ 27,836,586	\$ 338,369	\$ (68,853)	\$ 231,436	\$ 28,337,538

SCHEDULE A-1b							
Account 101 - Recycled Water Utility Plant							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c					
Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (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 12/31/2021 (b)	Balance 1/1/2021 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	28,337,533	27,836,581
3		Construction Work in Progress	1,776,665	551,757
4		General Office Prorate	-	
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 30,114,198</b>	<b>\$ 28,388,338</b>
6		Less Accumulated Depreciation		
7		Plant in Service	10,997,457	10,455,363
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 10,997,457</b>	<b>\$ 10,455,363</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,365,963	2,272,181
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	31,928	31,928
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,397,891</b>	<b>\$ 2,304,109</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,422,851	1,445,693
17		Advances for Construction	328,897	345,100
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,751,747</b>	<b>\$ 1,790,793</b>
20		<b>Add Materials and Supplies</b>	<b>202,673</b>	<b>135,448</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	158,072	153,189
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>\$ 15,326,643</b>	<b>\$ 14,125,506</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><u>(\$99.6)</u></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	10,311,293	144,077			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	583,499	15,318			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	22,842	-			
7	(e) Charged to clearing accounts	1,967	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 608,308	\$ 15,318	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(68,853)	-			
13	(b) Cost of removal	(32,216)	-			
14	(c) All other debits <sup>1</sup>	(19,535)	-			
15	Total debits	\$ (120,604)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 10,798,997	\$ 159,395	\$ -	\$ -	\$ -
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						
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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	(10,108)	(114)	-	-	\$ (10,222)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(1,844)	(249)	-	-	\$ (2,093)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (11,952)	\$ (363)	\$ -	\$ -	\$ (12,315)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(183,106)	(10,509)	-	-	\$ (193,615)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,350,704)	(201,876)	8,337	-	\$ (3,544,243)
16	325	Other Pumping Plant	(41,839)	(13,964)	18,953	1,826	\$ (35,024)
17		Total Pumping Plant	\$ (3,575,649)	\$ (226,349)	\$ 27,290	\$ 1,826	\$ (3,772,882)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(576,152)	(51,028)	-	-	\$ (627,180)
21	332	Water Treatment Equipment	(2,831,457)	(171,628)	-	-	\$ (3,003,085)
22		Total Water Treatment Plant	\$ (3,407,609)	\$ (222,656)	\$ -	\$ -	\$ (3,630,265)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(637,338)	(48,156)	-	-	\$ (685,494)
27	343	Transmission and Distribution Mains	(1,999,977)	(74,375)	13,805	16,031	\$ (2,044,516)
28	344	Fire Mains	(3,951)	(1,388)	-	-	\$ (5,339)
29	345	Services	(217,151)	(9,926)	3,648	8,280	\$ (215,149)
30	346	Meters	(129,287)	(10,584)	11,665	6,079	\$ (122,127)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(123,745)	(9,351)	-	-	\$ (133,096)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,111,449)	\$ (153,780)	\$ 29,118	\$ 30,390	\$ (3,205,721)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	40,902	(34)	-	-	\$ 40,868
38	372	Office Furniture and Equipment	(19,045)	(1,182)	582	-	\$ (19,645)
39	373	Transportation Equipment	(115,733)	(1,967)	31,398	-	\$ (86,302)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(450)	-	-	-	\$ (450)
43	377	Power Operated Equipment	(83,353)	(890)	-	-	\$ (84,243)
44	378	Tools, Shop and Garage Equipment	(24,336)	(1,078)	-	-	\$ (25,414)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(490)	(9)	-	-	\$ (499)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (204,634)	\$ (5,160)	\$ 31,980	\$ -	\$ (177,814)
49		Total	\$ (10,311,293)	\$ (608,308)	\$ 88,388	\$ 32,216	\$ (10,798,997)

**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)	837,967	847,630	\$ (9,663)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(38,668)	(38,483)	\$ (185)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	39,110	39,202	\$ (92)
6		601-2 Commercial Sales (2)	484,779	443,154	\$ 41,625
7		601-3 Industrial Sales	78,830	74,364	\$ 4,466
8		601-4 Sales to Public Authorities	147,689	114,133	\$ 33,556
9		Sub-total	\$ 1,549,707	\$ 1,480,000	\$ 69,707
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	7,612	7,978	\$ (366)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 7,612	\$ 7,978	\$ (366)
22	604	Private Fire Protection Service	4,794	4,203	\$ 591
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	725,093	783,499	\$ (58,406)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(939)	(5,058)	\$ 4,119
28		Sub-total	\$ 728,948	\$ 782,644	\$ (53,696)
29		Total Water Service Revenues	\$ 2,286,267	\$ 2,270,622	\$ 15,645
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	1	2,748	\$ (2,747)
32	611	Miscellaneous Service Revenues	420	1,000	\$ (580)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	6,451	12,308	\$ (5,857)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 6,872	\$ 16,056	\$ (9,184)
38	501	Total operating revenues	\$ 2,293,139	\$ 2,286,678	\$ 6,461

(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.

**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		30,305	26,119	\$ 4,186
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		(33)	113	\$ (146)
6	703	Miscellaneous expenses	A			8,684	-	\$ 8,684
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	30,847	33,427	\$ (2,580)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		27,210	26,197	\$ 1,013
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			26,348	43,415	\$ (17,067)
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			23,376	-	\$ 23,376
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 146,737	\$ 129,271	\$ 17,466
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			1,350	2,250	\$ (900)
29	726	Fuel or power purchased for pumping	A	B	C	140,109	122,432	\$ 17,677
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		20,065	18,481	\$ 1,584
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 161,524	\$ 143,163	\$ 18,361

(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			286,593	265,459	\$ 21,134
43	743	Miscellaneous expenses	A	B		11,092	8,255	\$ 2,837
44	744	Chemicals and filtering materials	A	B		376,837	310,001	\$ 66,836
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		6,793	-	\$ 6,793
49	748	Maintenance of water treatment equipment	A	B		39,729	38,389	\$ 1,340
50		<b>Total water treatment expenses</b>				\$ 721,044	\$ 622,104	\$ 98,940
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			-	-	\$ -
58	754	Meter expenses	A			436	3,464	\$ (3,028)
59	755	Customer installations expenses	A			956	1,041	\$ (85)
60	756	Miscellaneous expenses	A			67,988	36,222	\$ 31,766
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		1,142	1,364	\$ (222)
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		6,510	6,200	\$ 310
66	761	Maintenance of trans. and distribution mains	A			62,346	94,130	\$ (31,784)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			17,802	28,959	\$ (11,157)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			4,544	827	\$ 3,717
72	765	Maintenance of hydrants	A			2,867	100	\$ 2,767
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 164,591	\$ 172,307	\$ (7,716)

**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				16,596	19,080	\$ (2,484)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		3,878	7,730	\$ (3,852)
81	773	Customer records and collection expenses	A			1,352	43,962	\$ (42,610)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	(31)	\$ 31
84	775	Uncollectible accounts	A	B	C	5,361	5,291	\$ 70
85		<b>Total customer account expenses</b>				\$ 27,187	\$ 76,032	\$ (48,845)
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			122	-	\$ 122
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 122	\$ -	\$ 122
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				269,325	248,788	\$ 20,537
102	791	Administrative and general salaries	A	B	C	33,187	28,744	\$ 4,443
103	792	Office supplies and other expenses	A	B	C	71,699	57,905	\$ 13,794
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			42,075	37,235	\$ 4,840
107	795	Employees' pensions and benefits	A	B	C	182,991	209,706	\$ (26,715)
108	796	Franchise requirements	A	B	C	-	-	\$ -
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			-	1,816	\$ (1,816)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			-	180	\$ (180)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	4,024	9,885	\$ (5,861)
116		<b>Total administrative and general expenses</b>				\$ 603,301	\$ 594,259	\$ 9,042
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>				1	2,748	\$ (2,747)
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 1	\$ 2,748	\$ (2,747)
123		<b>Total operating expenses</b>				\$ 1,824,507	\$ 1,739,884	\$ 84,623

(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")	\$ (103,356)	(103,356)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (45,324)	(45,324)			
3	Property taxes	\$ 184,486	184,486			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (14,779)	(14,779)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 488	488			
8	Payroll taxes	\$ 28,702	28,702			
9	Franchise taxes including licenses & filing fees	\$ 24,263	24,263			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 74,481	\$ 74,481	\$ -	\$ -	\$ -

**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	"REFER TO ATTACHED SCHEDULE"
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			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	Imperial Irrigation District (Net)	
17	Annual quantities purchased	547,441	(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	-	794	-	-	158	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	233	46	-	6	-	-	-	-	-
16	Asbestos Cement	29	4,372	-	1,083	32,571	-	38,515	6,042	-
17	Ductile Iron	-	-	-	-	79	-	410	272	75
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	44	-	-	20,953	-	5,367	28,996	319
20										
21										
22	Total	262	5,255	-	1,089	53,761	-	44,292	35,310	394

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	-	-	-	-	-	-	-	-	952
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	74	-	46	-	-	-	-	-	405
28	Asbestos Cement	1,863	184	34	-	-	-	-	-	84,693
29	Ductile Iron	205	-	318	-	508	-	29	-	1,897
30	HDPE	-	-	568	-	-	-	-	-	568
31	PVC	38,159	-	28,980	-	306	1,132	-	-	124,257
32										
33										
34	Total	40,301	184	29,947	-	814	1,132	29	-	212,772

<b>SCHEDULE D-4 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	1,014	1,023	-	-
Commercial	128	128	-	-
Industrial	4	4	-	-
Public authorities	18	17	-	-
Irrigation	5	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,171	1,179	-	-
Private fire connections	-	-	13	14
Public fire hydrants	-	-	-	-
Total *	1,171	1,179	13	14

\* Data run as of 1/14/2021 and 1/24/2022, respectively.

<b>SCHEDULE D-5 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	1,165	-
3/4 - in	-	765
1 - in	41	371
1 1/2 - in	6	4
2 - in	43	33
3 - in	4	3
4 - in	1	3
6 - in	3	10
8 - in	1	3
Other	-	1
Total *	1,264	1,193

\* Data run as of 1/24/2022

<b>SCHEDULE D-6 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 . . . . .	9
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	312
2. More than 10, but less than 15 years . . . . .	235
3. More than 15 years . . . . .	637

\* Data run as of 2/25/2022

**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	8,572	9,597	9,770	11,732	13,899	16,485	16,016	86,071
Commercial	5,368	4,805	5,044	5,131	5,561	8,043	7,230	41,182
Industrial	1,565	1,756	1,387	1,554	1,554	1,563	1,395	10,774
Public authorities	788	650	920	1,414	2,353	2,579	10,088	18,792
Irrigation	58	(21)	36	41	62	62	53	291
Other	-	-	-	-	-	-	-	-
Contract	14,444	17,199	15,952	16,443	17,780	22,569	22,118	126,505
<b>Total</b>	<b>30,795</b>	<b>33,986</b>	<b>33,109</b>	<b>36,315</b>	<b>41,209</b>	<b>51,301</b>	<b>56,900</b>	<b>283,615</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	16,480	12,889	11,524	10,175	8,325	59,393	145,464	155,734	
Commercial	6,971	6,263	6,750	7,175	7,439	34,598	75,780	70,162	
Industrial	1,550	1,262	1,422	1,287	1,464	6,985	17,759	17,589	
Public authorities	1,761	18,816	7,930	(26,198)	4,737	7,046	25,838	18,240	
Irrigation	59	42	56	65	14	236	527	851	
Other	-	-	-	-	-	-	-	-	
Contract	22,475	19,608	12,386	19,569	228	74,266	200,771	228,332	
<b>Total</b>	<b>49,296</b>	<b>58,880</b>	<b>40,068</b>	<b>12,073</b>	<b>22,207</b>	<b>182,524</b>	<b>466,139</b>	<b>490,908</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 \_\_\_\_\_ 4,948 \*

\* Assume 4.1479 per household times 1,193 active service connections (see schedule D5)

## 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>202,673</u>
100-3	Construction Work in Progress	\$ <u>1,776,665</u>
241	Advances for Construction	\$ <u>328,897</u>
265	Contributions in Aid of Construction	\$ <u>1,422,851</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 Digitally signed by Gladys M.  
Farrow  
Date: 2022.05.17 18:43:25 -07'00'  
Signature

909 394-3600  
Telephone Number

May 20, 2022  
Date

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