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2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo
(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

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	762,665	-	-	-	\$ 762,665
5		Total Intangible Plant	\$ 762,665	\$ -	\$ -	\$ -	\$ 762,665
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 372,056	\$ -	\$ -	\$ (1,500)	\$ 370,556
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	5,534	-	-	-	\$ 5,534
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	2,300,432	-	-	-	\$ 2,300,432
16	316	Supply Mains	245,411	-	-	-	\$ 245,411
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,551,377	\$ -	\$ -	\$ -	\$ 2,551,377
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	497,760	(405)	-	-	\$ 497,355
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,971,319	14,024	-	-	\$ 4,985,343
25	325	Other Pumping Plant	809,976	501,057	(5,247)	-	\$ 1,305,786
26		Total Pumping Plant	\$ 6,279,055	\$ 514,676	\$ (5,247)	\$ -	\$ 6,788,484
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	193,695	-	-	-	\$ 193,695
30	332	Water Treatment Equipment	3,010,083	1,968	(5,001)	-	\$ 3,007,050
31		Total Water Treatment Plant	\$ 3,203,778	\$ 1,968	\$ (5,001)	\$ -	\$ 3,200,745

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	85,285	215,198	-	-	\$ 300,483
34	342	Reservoirs and Tanks	3,368,294	1,572,264	-	-	\$ 4,940,558
35	343	Transmission and Distribution Mains	6,653,846	498	(2,462)	-	\$ 6,651,882
36	344	Fire Mains	26,241	13,473	-	-	\$ 39,714
37	345	Services	1,548,914	1,175	(1,462)	-	\$ 1,548,627
38	346	Meters	367,836	17,513	(26,096)	-	\$ 359,253
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	881,068	(1,939)	-	-	\$ 879,129
41	349	Other Transmission and Distribution Plant	3,533	-	-	-	\$ 3,533
42		Total Transmission and Distribution Plant	\$ 12,935,017	\$ 1,818,182	\$ (30,020)	\$ -	\$ 14,723,179
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	115,206	(205)	(8,767)	30,265	\$ 136,499
46	372	Office Furniture and Equipment	86,009	-	-	-	\$ 86,009
47	373	Transportation Equipment	194,421	2,516	(1,933)	-	\$ 195,004
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	3,092	-	-	-	\$ 3,092
51	377	Power Operated Equipment	278,822	-	-	-	\$ 278,822
52	378	Tools, Shop and Garage Equipment	27,962	-	-	-	\$ 27,962
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 705,512	\$ 2,311	\$ (10,700)	\$ 30,265	\$ 727,388
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	11,082	-	-	-	\$ 11,082
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 11,082	\$ -	\$ -	\$ -	\$ 11,082
61		Total Utility Plant in Service	\$ 26,820,542	\$ 2,337,137	\$ (50,968)	\$ 28,765	\$ 29,135,476

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	29,135,481	26,820,545
3		Construction Work in Progress	463,106	1,718,252
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 29,598,587	\$ 28,538,797
6		Less Accumulated Depreciation		
7		Plant in Service	8,193,910	7,723,504
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 8,193,910	\$ 7,723,504
10		Less Other Reserves		
11		Deferred Income Taxes	2,957,945	2,933,770
12		Deferred Investment Tax Credit	1,719	2,223
13		Other Reserves	26,639	19,075
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,986,303	\$ 2,955,067
15		Less Adjustments		
16		Contributions in Aid of Construction	930,279	934,004
17		Advances for Construction	336,848	372,857
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,267,127	\$ 1,306,861
20		Add Materials and Supplies	123,794	133,891
21		Add Working Cash (=Line 34)	256,652	256,652
22		Add General Office, Regions, District Office and CSA allocation	293,171	259,396
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 17,824,863	\$ 17,203,305
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")	\$ 256,652	\$ 256,652
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Los Osos Customer Service Area

**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	0.0	0.0	0.0
2	72600	POWER FOR PUMPING	158.2	34.0	5,371.2
3	73500	PUMP TAXES	0.0	0.0	0.0
4	74400	CHEMICALS	201.3	37.0	7,437.1
5	77300	COMMON CUSTOMER ACCOUNT	64.3	45.0	2,896.9
6	77325	POSTAGE	0.0	0.0	0.0
7	77500	UNCOLLECTIBLES	5.3	0.0	0.0
8	78000	OPERATION LABOR	275.2	12.5	3,439.7
9	78100	ALL OTHER OPERATION EXPENSES	181.8	102.2	18,581.1
10	78700	MAINTENANCE LABOR	43.2	12.5	539.7
11	78800	ALL OTHER MAINTENANCE EXPENSES	153.4	39.9	6,128.7
12	79200	OFFICE SUPPLIES AND EXPENSE	73.1	34.0	2,484.6
13	79300	PROPERTY INSURANCE	0.0	0.0	0.0
14	79400	INJURIES AND DAMAGES	8.8	(156.5)	(1,384.2)
15	79500	PENSIONS AND BENEFITS	136.5	4.8	651.1
16	79600	BUSINESS MEALS	1.1	27.5	31.0
17	79700	REGULATORY COMMISSION	0.0	0.0	0.0
18	79800	OUTSIDE SERVICES	9.8	33.7	331.8
19	79900	MISCELLANEOUS	0.4	(77.3)	(28.7)
20	79910	ALLOCATED GENERAL OFFICE	390.9	0.2	79.5
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	19.2	10.7	205.9
22	81100	RENT	1.3	169.0	223.4
23	81500	A&G LABOR	87.7	12.5	1,095.8
24	50300	DEPRECIATION AND AMORTIZATION	479.0	0.0	0.0
25	50710	PROPERTY TAXES	108.5	40.0	4,339.8
26	50720	PAYROLL TAXES	33.7	13.5	454.9
27	50730	LOCAL TAXES	0.0	182.5	0.0
28		STATE INCOME TAX	77.4	96.0	7,431.4
29		FEDERAL INCOME TAX	184.3	106.0	19,537.8
30		TOTAL OPERATING EXPENSES	2,694.5		79,848.3
31		AVERAGE LAG ----->			29.63

**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	64.40 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	29.63 days
34	(3) Excess of Collection Lag over Payment Lag	34.77 days
35	(4) Total of Expenses, Taxes and Depreciation	\$2,694.5
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$7.4
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$256.7</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.

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	7,335,576	387,939			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	520,981	50,533			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	18,299	-			
7	(e) Charged to clearing accounts	2,181	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	43,640	-			
10	Total credits	\$ 585,101	\$ 50,533	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(50,968)	-			
13	(b) Cost of removal	(26,982)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (77,950)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,842,727	\$ 438,472	\$ -	\$ -	\$ -
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(3,824)	(44)	-	-	\$ (3,868)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(827,914)	(33,126)	-	-	\$ (861,040)
7	316	Supply Mains	(48,491)	(3,902)	-	-	\$ (52,393)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (880,229)	\$ (37,072)	\$ -	\$ -	\$ (917,301)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(152,951)	(11,693)	-	-	\$ (164,644)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,318,442)	(150,843)	-	7,071	\$ (1,462,214)
16	325	Other Pumping Plant	(204,682)	(44,114)	5,247	1,006	\$ (242,543)
17		Total Pumping Plant	\$ (1,676,075)	\$ (206,650)	\$ 5,247	\$ 8,077	\$ (1,869,401)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(38,062)	(6,005)	-	-	\$ (44,067)
21	332	Water Treatment Equipment	(1,095,594)	(93,867)	5,001	573	\$ (1,183,887)
22		Total Water Treatment Plant	\$ (1,133,656)	\$ (99,872)	\$ 5,001	\$ 573	\$ (1,227,954)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(54,256)	(13,348)	-	-	\$ (67,604)
26	342	Reservoirs and Tanks	(587,584)	(62,316)	-	-	\$ (649,900)
27	343	Transmission and Distribution Mains	(1,488,496)	(73,181)	2,462	4,590	\$ (1,554,625)
28	344	Fire Mains	(650)	(666)	-	-	\$ (1,316)
29	345	Services	(625,976)	(15,333)	1,462	4,065	\$ (635,782)
30	346	Meters	(245,921)	(5,053)	26,096	9,487	\$ (215,391)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(278,735)	(12,497)	-	-	\$ (291,232)
33	349	Other Transmission and Distribution Plant	(2,387)	(69)	-	-	\$ (2,456)
34		Total Transmission and Distribution Plant	\$ (3,284,005)	\$ (182,463)	\$ 30,020	\$ 18,142	\$ (3,418,306)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(30,312)	(780)	(34,873)	147	\$ (65,818)
38	372	Office Furniture and Equipment	(46,882)	(3,822)	-	-	\$ (50,704)
39	373	Transportation Equipment	(154,982)	(2,181)	1,933	43	\$ (155,187)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(3,092)	-	-	-	\$ (3,092)
43	377	Power Operated Equipment	(98,709)	(6,664)	-	-	\$ (105,373)
44	378	Tools, Shop and Garage Equipment	(17,185)	(1,784)	-	-	\$ (18,969)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(10,610)	(173)	-	-	\$ (10,783)
47	391	Water Plant Purchased	161	-	-	-	\$ 161
48		Total General Plant	\$ (361,611)	\$ (15,404)	\$ (32,940)	\$ 190	\$ (409,765)
49		Total	\$ (7,335,576)	\$ (541,461)	\$ 7,328	\$ 26,982	\$ (7,842,727)

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	3,190,588	3,101,775	\$ 88,813
4		601-1.2 Metered Sales Low Income Discount (Debit)	(134,026)	(116,492)	\$ (17,534)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	133,324	118,564	\$ 14,760
6		601-2 Commercial Sales	613,582	618,347	\$ (4,765)
7		601-3 Industrial Sales	10,170	11,617	\$ (1,447)
8		601-4 Sales to Public Authorities	153,103	132,179	\$ 20,924
9		Sub-total	\$ 3,966,741	\$ 3,865,990	\$ 100,751
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	109,280	93,936	\$ 15,344
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 109,280	\$ 93,936	\$ 15,344
22	604	Private Fire Protection Service	8,784	8,565	\$ 219
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	186	-	\$ 186
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	3,506	(35,890)	\$ 39,396
28		Sub-total	\$ 12,476	\$ (27,325)	\$ 39,801
29		Total Water Service Revenues	\$ 4,088,497	\$ 3,932,601	\$ 155,896
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	224,658	258,624	\$ (33,966)
32	611	Miscellaneous Service Revenues	1,360	960	\$ 400
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(439)	(425)	\$ (14)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 225,579	\$ 259,159	\$ (33,580)
38	501	Total operating revenues	\$ 4,314,076	\$ 4,191,760	\$ 122,316

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

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		-	127	\$ (127)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(63,552)	(56,849)	\$ (6,703)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
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			24,046	5,951	\$ 18,095
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			(2,501)	6,752	\$ (9,253)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ (42,007)	\$ (44,019)	\$ 2,012
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		12,398	19,975	\$ (7,577)
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		65,967	78,160	\$ (12,193)
28	725	Miscellaneous expenses	A			5,391	5,514	\$ (123)
29	726	Fuel or power purchased for pumping	A	B	C	219,089	212,211	\$ 6,878
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		45	-	\$ 45
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		41,923	39,958	\$ 1,965
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 344,813	\$ 355,818	\$ (11,005)

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		5,904	9,512	\$ (3,608)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			518,069	341,425	\$ 176,644
43	743	Miscellaneous expenses	A	B		16,029	13,516	\$ 2,513
44	744	Chemicals and filtering materials	A	B		33,347	34,546	\$ (1,199)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		1,608	-	\$ 1,608
49	748	Maintenance of water treatment equipment	A	B		69,192	45,797	\$ 23,395
50		Total water treatment expenses				\$ 644,149	\$ 444,796	\$ 199,353
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		5,903	9,774	\$ (3,871)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			232	306	\$ (74)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			4,818	7,401	\$ (2,583)
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			905	667	\$ 238
60	756	Miscellaneous expenses	A			84,807	87,089	\$ (2,282)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		5,904	9,512	\$ (3,608)
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		1,265	1,631	\$ (366)
66	761	Maintenance of trans. and distribution mains	A			14,446	48,794	\$ (34,348)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			9,916	10,967	\$ (1,051)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,562	2,660	\$ (1,098)
72	765	Maintenance of hydrants	A			4,389	5,837	\$ (1,448)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 134,147	\$ 184,638	\$ (50,491)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				30,878	35,374	\$ (4,496)
78	771	Supervision	A	B		12,988	20,926	\$ (7,938)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		24,531	23,617	\$ 914
81	773	Customer records and collection expenses	A			21,738	7,902	\$ 13,836
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	5,644	5,389	\$ 255
85		Total customer account expenses				\$ 95,779	\$ 93,208	\$ 2,571
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			22,905	1,304	\$ 21,601
91	783	Advertising expenses	A			1,295	1,693	\$ (398)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 24,200	\$ 2,997	\$ 21,203
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				449,186	407,607	\$ 41,579
102	791	Administrative and general salaries	A	B	C	27,144	50,754	\$ (23,610)
103	792	Office supplies and other expenses	A	B	C	69,564	59,475	\$ 10,089
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			43,247	33,546	\$ 9,701
107	795	Employees' pensions and benefits	A	B	C	108,655	139,748	\$ (31,093)
108	796	Franchise requirements	A	B	C	693	990	\$ (297)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			14,552	24,634	\$ (10,082)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			175	2,267	\$ (2,092)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	12,402	15,284	\$ (2,882)
116		Total administrative and general expenses				\$ 725,618	\$ 734,305	\$ (8,687)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				224,658	258,624	\$ (33,966)
119	811	Rents	A	B	C	1,000	1,000	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 225,658	\$ 259,624	\$ (33,966)
123		Total operating expenses				\$ 2,152,357	\$ 2,031,367	\$ 120,990

(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")	\$ 156,695	156,695			
2	CA corp franchise taxes ("CCFT")(current)	\$ 68,714	68,714			
3	Property taxes	\$ 192,302	192,302			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 22,405	22,405			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (741)	(741)			
8	Payroll taxes	\$ 25,748	25,748			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 465,125	\$ 465,125	\$ -	\$ -	\$ -

**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
Los Osos
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Los Osos	146 - Los Osos	Cabrillo Well 1		162	508	10	160	
Los Osos	146 - Los Osos	Los Olivos Well 3	103.3	52	232	8	150	
Los Osos	146 - Los Osos	Los Olivos Well 5	143.3	64	460	12	150	
Los Osos	146 - Los Osos	Pecho Well 1		0	390	14		Out of Service
Los Osos	146 - Los Osos	Rosina Well 1	95.1	24	408	14	385	
Los Osos	146 - Los Osos	Skyline Well 1	8.8	39	195	14	180	
Los Osos	146 - Los Osos	South Bay Well 1	165.0	151	715	12	250	
Los Osos	147 - Edna Road	Lewis Lane Well 2						Out of Service
Los Osos	147 - Edna Road	Lewis Lane Well 3	113.0	108	440	14	500	
Los Osos	147 - Edna Road	Lewis Lane Well 4	124.0	83	520	12	420	

Golden State Water Company
Los Osos
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Los Osos	146 - Los Osos	Alamo Reservoir	0.140	Elev Resv	Steel	
Los Osos	146 - Los Osos	Bay View Heights Reservoir	0.220	Elev Resv	Steel	
Los Osos	146 - Los Osos	Cabrillo Reservoir	0.044	Forebay	Steel	
Los Osos	146 - Los Osos	Calle Cordoniz Reservoir	0.250	Elev Resv	Steel	
Los Osos	146 - Los Osos	Los Olivos Reservoir	0.500	Forebay	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 1 (West)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 2 (East)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Edna Road Reservoir	0.200	Ground	Concrete	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	12	-
16	Asbestos Cement	-	-	-	-	36,348	-	63,091	40,537	-
17	Ductile Iron	-	-	-	-	787	-	3,945	23,965	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	1,950	-	-	1,001	-	21,456	34,776	1,815
20										
21										
22	Total	-	1,950	-	-	38,136	-	88,492	99,290	1,815

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	12
28	Asbestos Cement	-	338	-	-	-	-	-	-	140,314
29	Ductile Iron	748	-	-	-	-	-	-	-	29,445
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	777	-	-	-	-	-	-	-	61,775
32										
33										
34	Total	1,525	338	-	-	-	-	-	-	231,546

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	3,057	3,058	-	-
Commercial	160	155	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	51	52	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	3,277	3,274	-	-
Private fire connections	-	-	26	26
Public fire hydrants	-	-	-	-
Total *	3,277	3,274	26	26

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

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,577	
3/4 - in	435	2,137
1 - in	261	1,036
1 1/2 - in	9	23
2 - in	29	73
3 - in	2	4
4 - in	-	9
6 - in	2	13
8 - in	-	5
Other	-	-
Total *	3,315	3,300

* Data run as of 1/24/2022

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 . . .	22
2. Used, before repair	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,991
2. More than 10, but less than 15 years	621
3. More than 15 years	686

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	17,772	15,214	16,655	15,399	18,618	20,622	20,587	124,867
Commercial	4,025	1,863	3,552	2,028	4,141	2,525	4,532	22,666
Industrial	160	-	181	-	147	-	160	648
Public authorities	154	382	24	371	486	1,730	1,115	4,262
Irrigation	477	413	136	433	209	729	636	3,033
Other	43	90	76	94	138	102	63	606
Contract	-	-	-	-	-	-	-	-
Total	22,631	17,962	20,624	18,325	23,739	25,708	27,093	156,082

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	19,971	19,016	20,628	16,743	14,954	91,312	216,179	216,386	
Commercial	2,785	4,165	2,688	3,716	1,960	15,314	37,980	37,923	
Industrial	-	120	-	100	-	220	868	1,039	
Public authorities	2,857	893	2,218	543	1,625	8,136	12,398	10,798	
Irrigation	1,051	241	622	305	615	2,834	5,867	5,080	
Other	82	215	95	113	103	608	1,214	980	
Contract	-	-	-	-	12	12	12	-	
Total	26,746	24,650	26,251	21,520	19,269	118,436	274,518	272,206	

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 _____ 13,688 *

* Assume 4.1479 per household times 3,300 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>123,794</u>
100-3	Construction Work in Progress	\$ <u>463,106</u>
241	Advances for Construction	\$ <u>336,848</u>
265	Contributions in Aid of Construction	\$ <u>930,279</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 Los Osos District
Name of District

of Golden State Water Company
Name of Utility

at 1140 Los Olivos Avenue, Los Osos, CA 93402
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 18:53:29 -07'00'

Signature

909 394-3600
Telephone Number

May 20, 2022
Date

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