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2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, Los Angeles
(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	442	-	-	-	\$ 442
3	302	Franchises and Consents (Schedule A-1c)	2,927	-	-	-	\$ 2,927
4	303	Other Intangible Plant	948,081	-	-	-	\$ 948,081
5		Total Intangible Plant	\$ 951,450	\$ -	\$ -	\$ -	\$ 951,450
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 94,135	\$ -	\$ -	\$ -	\$ 94,135
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	1,628,036	-	-	-	\$ 1,628,036
16	316	Supply Mains	145,361	-	-	-	\$ 145,361
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,773,397	\$ -	\$ -	\$ -	\$ 1,773,397
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	979,603	-	-	-	\$ 979,603
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,173,209	37,311	(18,667)	-	\$ 4,191,853
25	325	Other Pumping Plant	1,061,832	37,396	(28,033)	-	\$ 1,071,195
26		Total Pumping Plant	\$ 6,214,644	\$ 74,707	\$ (46,700)	\$ -	\$ 6,242,651
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	771,601	-	-	-	\$ 771,601
30	332	Water Treatment Equipment	3,363,179	-	-	-	\$ 3,363,179
31		Total Water Treatment Plant	\$ 4,134,780	\$ -	\$ -	\$ -	\$ 4,134,780

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	862,020	-	-	-	\$ 862,020
35	343	Transmission and Distribution Mains	42,916,707	2,925,836	(110,401)	-	\$ 45,732,142
36	344	Fire Mains	253,949	13,724	-	-	\$ 267,673
37	345	Services	19,001,333	1,089,803	(73,540)	-	\$ 20,017,596
38	346	Meters	1,945,787	110,005	(10,503)	-	\$ 2,045,289
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,501,634	309,806	(67,066)	-	\$ 5,744,374
41	349	Other Transmission and Distribution Plant	55,964	-	-	-	\$ 55,964
42		Total Transmission and Distribution Plant	\$ 70,537,394	\$ 4,449,174	\$ (261,510)	\$ -	\$ 74,725,058
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	352,900	-	-	-	\$ 352,900
46	372	Office Furniture and Equipment	93,236	-	-	8,591	\$ 101,827
47	373	Transportation Equipment	354,220	56,738	(21,100)	-	\$ 389,858
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	191,002	-	-	-	\$ 191,002
52	378	Tools, Shop and Garage Equipment	49,931	5,336	(2,831)	-	\$ 52,436
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,041,289	\$ 62,074	\$ (23,931)	\$ 8,591	\$ 1,088,023
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,522	-	-	-	\$ 1,522
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,522	\$ -	\$ -	\$ -	\$ 1,522
61		Total Utility Plant in Service	\$ 84,748,611	\$ 4,585,955	\$ (332,141)	\$ 8,591	\$ 89,011,016

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 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	88,467,864	84,205,457
3		Construction Work in Progress	1,677,552	946,299
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 90,145,416	\$ 85,151,756
6		Less Accumulated Depreciation		
7		Plant in Service	19,088,054	18,384,935
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 19,088,054	\$ 18,384,935
10		Less Other Reserves		
11		Deferred Income Taxes	12,072,751	11,900,493
12		Deferred Investment Tax Credit	72,940	76,948
13		Other Reserves	386,704	305,731
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 12,532,395	\$ 12,283,172
15		Less Adjustments		
16		Contributions in Aid of Construction	6,799,302	6,669,740
17		Advances for Construction	972,237	951,221
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,771,539	\$ 7,620,961
20		Add Materials and Supplies	86,443	125,343
21		Add Working Cash (=Line 34)	(10,287)	(10,287)
22		Add General Office, Regions, District Office and CSA allocation	1,522,362	1,456,154
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 52,351,945	\$ 48,433,899
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")	\$ (10,287)	\$ (10,287)
		* 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	17,721,405	838,974			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,100,916	28,290			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	199,161	-			
7	(e) Charged to clearing accounts	3,386	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,303,463	\$ 28,290	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(332,141)	-			
13	(b) Cost of removal	(297,017)	-			
14	(c) All other debits ¹	(524)	-			
15	Total debits	\$ (629,682)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 18,395,186	\$ 867,264	\$ -	\$ -	\$ -
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	(385,790)	(32,561)	-	-	\$ (418,351)
7	316	Supply Mains	(93,158)	(2,311)	-	-	\$ (95,469)
8	317	Other Source of Supply Plant	1	-	-	-	\$ 1
9		Total Source of Supply Plant	\$ (478,947)	\$ (34,872)	\$ -	\$ -	\$ (513,819)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(233,320)	(22,629)	-	-	\$ (255,949)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,092,761)	(112,510)	18,667	1,567	\$ (1,185,037)
16	325	Other Pumping Plant	(254,544)	(38,928)	28,033	523	\$ (264,916)
17		Total Pumping Plant	\$ (1,580,625)	\$ (174,067)	\$ 46,700	\$ 2,090	\$ (1,705,902)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(53,635)	(24,228)	-	-	\$ (77,863)
21	332	Water Treatment Equipment	(1,975,716)	(101,904)	-	-	\$ (2,077,620)
22		Total Water Treatment Plant	\$ (2,029,351)	\$ (126,132)	\$ -	\$ -	\$ (2,155,483)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(486,137)	(12,672)	-	-	\$ (498,809)
27	343	Transmission and Distribution Mains	(7,661,985)	(500,866)	110,401	65,707	\$ (7,986,743)
28	344	Fire Mains	(16,631)	(5,268)	-	-	\$ (21,899)
29	345	Services	(2,954,212)	(226,310)	73,540	203,729	\$ (2,903,253)
30	346	Meters	(991,498)	(98,380)	10,503	3,962	\$ (1,075,413)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(958,935)	(82,658)	67,066	21,529	\$ (952,998)
33	349	Other Transmission and Distribution Plant	(31,362)	(879)	-	-	\$ (32,241)
34		Total Transmission and Distribution Plant	\$ (13,100,760)	\$ (927,033)	\$ 261,510	\$ 294,927	\$ (13,471,356)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(140,018)	(31,461)	-	-	\$ (171,479)
38	372	Office Furniture and Equipment	(27,053)	(3,316)	524	-	\$ (29,845)
39	373	Transportation Equipment	(235,909)	(3,386)	21,100	-	\$ (218,195)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	(86,199)	(1,261)	-	-	\$ (87,460)
44	378	Tools, Shop and Garage Equipment	(43,073)	(1,935)	2,831	-	\$ (42,177)
45	379	Other General Plant	2,052	-	-	-	\$ 2,052
46	390	Other Tangible Property	(1,522)	-	-	-	\$ (1,522)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (531,722)	\$ (41,359)	\$ 24,455	\$ -	\$ (548,626)
49		Total	\$ (17,721,405)	\$ (1,303,463)	\$ 332,665	\$ 297,017	\$ (18,395,186)

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)	8,547,824	8,147,479	\$ 400,345
4		601-1.2 Metered Sales Low Income Discount (Debit)	(455,655)	(389,399)	\$ (66,256)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	460,766	396,659	\$ 64,107
6		601-2 Commercial Sales (2)	4,209,707	3,942,992	\$ 266,715
7		601-3 Industrial Sales	48,899	41,628	\$ 7,271
8		601-4 Sales to Public Authorities	410,172	380,147	\$ 30,025
9		Sub-total	\$ 13,221,713	\$ 12,519,506	\$ 702,207
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	243,076	194,362	\$ 48,714
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 243,076	\$ 194,362	\$ 48,714
22	604	Private Fire Protection Service	35,875	35,879	\$ (4)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(7,546)	(9,800)	\$ 2,254
28		Sub-total	\$ 28,329	\$ 26,079	\$ 2,250
29		Total Water Service Revenues	\$ 13,493,118	\$ 12,739,947	\$ 753,171
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	(1)	16,493	\$ (16,494)
32	611	Miscellaneous Service Revenues	11,700	22,830	\$ (11,130)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	47,303	94,841	\$ (47,538)
36	615	Recycled Water Revenues	28,356	29,857	\$ (1,501)
37		Total Other Water Revenues	\$ 87,358	\$ 164,021	\$ (76,663)
38	501	Total operating revenues	\$ 13,580,476	\$ 12,903,968	\$ 676,508

(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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		20,813	19,397	\$ 1,416
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		381	9,889	\$ (9,508)
6	703	Miscellaneous expenses	A			4,292	3,448	\$ 844
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	73,434	45,918	\$ 27,516
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		20,815	17,475	\$ 3,340
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		980	-	\$ 980
12	708	Maintenance of collect and impound reservoirs	A			(36)	185	\$ (221)
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			37,947	95,259	\$ (57,312)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 158,626	\$ 191,571	\$ (32,945)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		72,279	56,464	\$ 15,815
28	725	Miscellaneous expenses	A			49,982	50,560	\$ (578)
29	726	Fuel or power purchased for pumping	A	B	C	607,797	534,136	\$ 73,661
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		534	2,844	\$ (2,310)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		121,926	116,332	\$ 5,594
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 852,518	\$ 760,336	\$ 92,182

(1) Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			(168,996)	(158,291)	\$ (10,705)
43	743	Miscellaneous expenses	A	B		1,876	18,411	\$ (16,535)
44	744	Chemicals and filtering materials	A	B		285,764	240,954	\$ 44,810
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		1,000	-	\$ 1,000
49	748	Maintenance of water treatment equipment	A	B		(2,870)	21,373	\$ (24,243)
50		Total water treatment expenses				\$ 116,774	\$ 122,447	\$ (5,673)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		43,917	45,634	\$ (1,717)
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			36,369	31,051	\$ 5,318
58	754	Meter expenses	A			69,561	67,178	\$ 2,383
59	755	Customer installations expenses	A			14,783	16,380	\$ (1,597)
60	756	Miscellaneous expenses	A			149,050	99,230	\$ 49,820
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		52,117	58,390	\$ (6,273)
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		2,625	2,500	\$ 125
66	761	Maintenance of trans. and distribution mains	A			213,788	217,707	\$ (3,919)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			127,436	142,757	\$ (15,321)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			11,831	10,436	\$ 1,395
72	765	Maintenance of hydrants	A			15,768	25,295	\$ (9,527)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 737,245	\$ 716,558	\$ 20,687

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				141,403	162,616	\$ (21,213)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		6,778	(1,755)	\$ 8,533
81	773	Customer records and collection expenses	A			58,008	52,562	\$ 5,446
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	31,731	29,795	\$ 1,936
85		Total customer account expenses				\$ 237,920	\$ 243,218	\$ (5,298)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	-	\$ -
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				10,744	12,076	\$ (1,332)
98		Total recycled water expenses				\$ 10,744	\$ 12,076	\$ (1,332)
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				2,039,091	1,965,207	\$ 73,884
102	791	Administrative and general salaries	A	B	C	26,507	28,898	\$ (2,391)
103	792	Office supplies and other expenses	A	B	C	84,592	83,428	\$ 1,164
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			68,234	65,502	\$ 2,732
107	795	Employees' pensions and benefits	A	B	C	225,502	281,148	\$ (55,646)
108	796	Franchise requirements	A	B	C	717	373	\$ 344
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			4,305	6,688	\$ (2,383)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			1,734	2,021	\$ (287)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	10,087	46,905	\$ (36,818)
116		Total administrative and general expenses				\$ 2,460,769	\$ 2,480,170	\$ (19,401)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				(1)	16,493	\$ (16,494)
119	811	Rents	A	B	C	31,546	31,562	\$ (16)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 31,545	\$ 48,055	\$ (16,510)
123		Total operating expenses				\$ 4,606,141	\$ 4,574,431	\$ 31,710

(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")	\$ 704,742	704,742			
2	CA corp franchise taxes ("CCFT")(current)	\$ 309,045	309,045			
3	Property taxes	\$ 737,583	737,583			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 100,769	100,769			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (3,331)	(3,331)			
8	Payroll taxes	\$ 53,232	53,232			
9	Franchise taxes including licenses & filing fees	\$ 242,863	242,863			
10	Groundwater production assessments (pump taxes)	\$ 1,227,014	1,227,014			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,371,916	\$ 3,371,916	\$ -	\$ -	\$ -

**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			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from		
	Upper SGVMWD		26,652
	Upper SGVMWD - Recycled		5,902
17	Annual quantities purchased		32,554 (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
San Gabriel Valley
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
San Gabriel Valley	332 - South Arcadia	Encinita Well 1	197.7	541	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 2	188.9	748	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 3	186.4	564	700	14	900	
San Gabriel Valley	332 - South Arcadia	Farna Well 1		5	540	18	1000	
San Gabriel Valley	332 - South Arcadia	Farna Well 2		0.002	600	16	700	
San Gabriel Valley	332 - South Arcadia	Graydon Well 2			540	16		Not Equiped, Monitoring Well
San Gabriel Valley	332 - South Arcadia	Jeffries Well 4	185.6	1024	1003	16	1300	
San Gabriel Valley	332 - South Arcadia	Persimmon Well 1	140.0	139	800	16	1000	
San Gabriel Valley	333 - South San Gabriel	Garvey Well 3	129.3	349	435	18	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 1	133.9	1498	465	16	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 2	140.0	429	472	16	300	
San Gabriel Valley	333 - South San Gabriel	Saxon Well 3		0	650	18	300	Out of Service
San Gabriel Valley	333 - South San Gabriel	Saxon Well 4	167.0	0	1000	16	800	

Golden State Water Company
San Gabriel Valley
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Gabriel Valley	332 - South Arcadia	Farna Reservoir	1.000	Ground	Steel	
San Gabriel Valley	333 - South San Gabriel	Teresa Reservoir	0.500	Elev Resv	Steel	

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	-	366	-	-	10,166	-	21,831	13,669	5,539
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	74	-	-	-	-	-	-	-
15	Steel	125	1,435	-	-	10,704	-	18,864	14,195	4,047
16	Asbestos Cement	-	-	-	-	10,091	-	27,066	32,676	5,679
17	Ductile Iron	-	3	-	-	1,276	-	5,713	160,653	411
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	76	-	-	1,923	-	6,844	100,064	2,482
20										
21										
22	Total	125	1,955	-	-	34,161	-	80,319	321,257	18,159

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	3,139	-	-	-	-	-	-	-	54,711
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	74
27	Steel	11,175	-	-	-	-	-	-	-	60,545
28	Asbestos Cement	16,002	-	3,763	-	-	-	-	-	95,277
29	Ductile Iron	9,329	-	111	-	-	-	-	-	177,497
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	29,835	-	3	-	-	-	-	-	141,228
32										
33										
34	Total	69,480	-	3,877	-	-	-	-	-	529,332

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	10,555	10,568	-	-
Commercial	1,788	1,797	-	-
Industrial	6	6	-	-
Public authorities	60	60	-	-
Irrigation	67	72	-	-
Other	-	-	-	-
Contract	3	-	-	-
Subtotal	12,479	12,503	-	-
Private fire connections	-	-	97	98
Public fire hydrants	-	-	-	-
Total *	12,479	12,503	97	98

* 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	10,064	
3/4 - in	13	3,882
1 - in	2,232	8,185
1 1/2 - in	144	6
2 - in	245	389
3 - in	25	6
4 - in	7	72
6 - in	2	34
8 - in	2	21
Other	-	6
Total *	12,734	12,601

* 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 . . .	162
2. Used, before repair	34
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	5,789
2. More than 10, but less than 15 years	5,371
3. More than 15 years	1,430

* Data run as of 2/25/2022

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	117,787	104,252	98,289	98,482	120,252	116,667	137,149	792,878
Commercial	57,846	53,104	51,217	50,102	59,653	54,937	60,890	387,749
Industrial	452	481	326	367	581	711	950	3,868
Public authorities	5,648	2,207	2,832	2,720	4,768	7,614	7,663	33,452
Irrigation	1,159	4,567	724	4,126	1,112	6,331	3,076	21,095
Other	-	4	11	129	49	95	39	327
Contract	302	56	87	518	566	718	861	3,108
Total	183,194	164,671	153,486	156,444	186,981	187,073	210,628	1,242,477

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	131,376	138,175	120,452	116,204	97,517	603,724	1,396,602	1,401,499	
Commercial	62,326	66,423	59,049	61,057	49,865	298,720	686,469	672,310	
Industrial	770	1,227	749	790	620	4,156	8,024	6,759	
Public authorities	7,388	7,706	2,567	5,043	2,670	25,374	58,826	56,310	
Irrigation	3,889	1,761	6,100	811	4,844	17,405	38,500	29,723	
Other	1	-	1	-	-	2	329	300	
Contract	782	711	780	237	284	2,794	5,902	6,773	
Total	206,532	216,003	189,698	184,142	155,800	952,175	2,194,652	2,173,674	

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 _____ 52,268 *

* Assume 4.1479 per household times 262,917 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>86,443</u>
100-3	Construction Work in Progress	\$ <u>1,677,552</u>
241	Advances for Construction	\$ <u>972,237</u>
265	Contributions in Aid of Construction	\$ <u>6,799,302</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 San Gabriel Valley District
Name of District

of Golden State Water Company
Name of Utility

at 9714 Lower Azusa Road, El Monte, CA 91731
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 18:56:55 -07'00'
Signature

909 394-3600
Telephone Number

May 20, 2022
Date

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