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2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Wrightwood Location: Wrightwood, San Bernardino
(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	661,994	-	-	-	\$ 661,994
5		Total Intangible Plant	\$ 661,994	\$ -	\$ -	\$ -	\$ 661,994
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 400,212	\$ -	\$ -	\$ -	\$ 400,212
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	2,266,811	-	-	-	\$ 2,266,811
16	316	Supply Mains	24,965	148,106	-	-	\$ 173,071
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,291,776	\$ 148,106	\$ -	\$ -	\$ 2,439,882
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	441,907	82,507	-	-	\$ 524,414
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,970,456	27,687	(24,653)	-	\$ 1,973,490
25	325	Other Pumping Plant	766,986	1,150,610	-	-	\$ 1,917,596
26		Total Pumping Plant	\$ 3,179,349	\$ 1,260,804	\$ (24,653)	\$ -	\$ 4,415,500
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	106,223	-	-	-	\$ 106,223
30	332	Water Treatment Equipment	166,344	-	-	-	\$ 166,344
31		Total Water Treatment Plant	\$ 272,567	\$ -	\$ -	\$ -	\$ 272,567

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	164,605	-	-	-	\$ 164,605
34	342	Reservoirs and Tanks	1,790,847	-	-	-	\$ 1,790,847
35	343	Transmission and Distribution Mains	22,222,977	669,030	(17,766)	-	\$ 22,874,241
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	7,532,564	56,360	(44,509)	-	\$ 7,544,415
38	346	Meters	380,896	(356)	(13,344)	-	\$ 367,196
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,946,783	31,952	(3,159)	-	\$ 1,975,576
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 34,038,672	\$ 756,986	\$ (78,778)	\$ -	\$ 34,716,880
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	24,945	(248)	-	-	\$ 24,697
46	372	Office Furniture and Equipment	44,439	-	-	7,567	\$ 52,006
47	373	Transportation Equipment	302,376	-	-	-	\$ 302,376
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,057	-	-	-	\$ 1,057
50	376	Communication Equipment	4,018	-	-	-	\$ 4,018
51	377	Power Operated Equipment	86,035	-	-	-	\$ 86,035
52	378	Tools, Shop and Garage Equipment	20,242	-	-	-	\$ 20,242
53	379	Other General Plant	2,576	-	-	-	\$ 2,576
54		Total General Plant	\$ 485,688	\$ (248)	\$ -	\$ 7,567	\$ 493,007
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	660	-	-	-	\$ 660
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 660	\$ -	\$ -	\$ -	\$ 660
61		Total Utility Plant in Service	\$ 41,330,918	\$ 2,165,648	\$ (103,431)	\$ 7,567	\$ 43,400,702

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	43,400,707	41,330,922
3		Construction Work in Progress	1,833,185	3,776,382
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 45,233,892	\$ 45,107,305
6		Less Accumulated Depreciation		
7		Plant in Service	6,129,503	5,991,611
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 6,129,503	\$ 5,991,611
10		Less Other Reserves		
11		Deferred Income Taxes	6,146,581	5,920,935
12		Deferred Investment Tax Credit	11,215	12,763
13		Other Reserves	(4,236)	(4,236)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 6,153,560	\$ 5,929,462
15		Less Adjustments		
16		Contributions in Aid of Construction	121,185	117,371
17		Advances for Construction	179,406	188,177
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 300,591	\$ 305,549
20		Add Materials and Supplies	56,639	54,278
21		Add Working Cash (=Line 34)	(1,793)	(1,793)
22		Add General Office, Regions, District Office and CSA allocation	234,515	227,271
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 32,939,599	\$ 33,160,439
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")	\$ (1,793)	\$ (1,793)
		* 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	5,550,972	440,641			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	592,235	30,129			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	1,963	-			
7	(e) Charged to clearing accounts	-	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 594,198	\$ 30,129	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(103,431)	-			
13	(b) Cost of removal	(383,477)	-			
14	(c) All other debits ¹	(461)	-			
15	Total debits	\$ (487,369)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 5,657,801	\$ 470,770	\$ -	\$ -	\$ -
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	537	-	-	-	\$ 537
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(1,009,191)	(45,336)	-	-	\$ (1,054,527)
7	316	Supply Mains	(3,955)	(1,574)	-	8,413	\$ 2,884
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,012,609)	\$ (46,910)	\$ -	\$ 8,413	\$ (1,051,106)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(123,046)	(11,161)	-	-	\$ (134,207)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(329,191)	(53,046)	24,653	22,479	\$ (335,105)
16	325	Other Pumping Plant	(89,198)	(48,994)	-	12,619	\$ (125,573)
17		Total Pumping Plant	\$ (541,435)	\$ (113,201)	\$ 24,653	\$ 35,098	\$ (594,885)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(58,736)	(3,335)	-	-	\$ (62,071)
21	332	Water Treatment Equipment	(48,072)	(5,040)	-	-	\$ (53,112)
22		Total Water Treatment Plant	\$ (106,808)	\$ (8,375)	\$ -	\$ -	\$ (115,183)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(38,451)	(7,177)	-	-	\$ (45,628)
26	342	Reservoirs and Tanks	(548,530)	(26,325)	-	-	\$ (574,855)
27	343	Transmission and Distribution Mains	(2,876,051)	(254,799)	17,766	115,887	\$ (2,997,197)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	381,101	(87,447)	44,509	208,304	\$ 546,467
30	346	Meters	(173,816)	(18,441)	13,344	8,083	\$ (170,830)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(232,632)	(28,829)	3,159	7,494	\$ (250,808)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,488,379)	\$ (423,018)	\$ 78,778	\$ 339,768	\$ (3,492,851)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(5,784)	(338)	-	198	\$ (5,924)
38	372	Office Furniture and Equipment	(18,100)	(828)	461	-	\$ (18,467)
39	373	Transportation Equipment	(302,405)	-	-	-	\$ (302,405)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(243)	-	-	-	\$ (243)
42	376	Communication Equipment	(5,234)	-	-	-	\$ (5,234)
43	377	Power Operated Equipment	(51,571)	(568)	-	-	\$ (52,139)
44	378	Tools, Shop and Garage Equipment	(16,417)	(765)	-	-	\$ (17,182)
45	379	Other General Plant	(1,586)	(195)	-	-	\$ (1,781)
46	390	Other Tangible Property	(401)	-	-	-	\$ (401)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (401,741)	\$ (2,694)	\$ 461	\$ 198	\$ (403,776)
49		Total	\$ (5,550,972)	\$ (594,198)	\$ 103,892	\$ 383,477	\$ (5,657,801)

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)	1,407,152	1,358,557	\$ 48,595
4		601-1.2 Metered Sales Low Income Discount (Debit)	(22,424)	(22,585)	\$ 161
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	22,679	22,900	\$ (221)
6		601-2 Commercial Sales (2)	152,670	142,891	\$ 9,779
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	3,318	3,231	\$ 87
9		Sub-total	\$ 1,563,395	\$ 1,504,994	\$ 58,401
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	1,957	1,755	\$ 202
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,957	\$ 1,755	\$ 202
22	604	Private Fire Protection Service	720	728	\$ (8)
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	(4,200)	(2,624)	\$ (1,576)
28		Sub-total	\$ (3,480)	\$ (1,896)	\$ (1,584)
29		Total Water Service Revenues	\$ 1,561,872	\$ 1,504,853	\$ 57,019
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	1,124	\$ (1,124)
32	611	Miscellaneous Service Revenues	1,880	2,440	\$ (560)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	20,278	40,050	\$ (19,772)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 22,158	\$ 43,614	\$ (21,456)
38	501	Total operating revenues	\$ 1,584,030	\$ 1,548,467	\$ 35,563

(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		(5)	2,102	\$ (2,107)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	917	\$ (917)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	1	\$ (1)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		57	-	\$ 57
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
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			-	269	\$ (269)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 52	\$ 3,289	\$ (3,237)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		33,272	13,260	\$ 20,012
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		91,817	85,493	\$ 6,324
28	725	Miscellaneous expenses	A			9,454	19,429	\$ (9,975)
29	726	Fuel or power purchased for pumping	A	B	C	95,109	90,152	\$ 4,957
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		-	164	\$ (164)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		32,166	19,224	\$ 12,942
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 261,818	\$ 227,722	\$ 34,096

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

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	(5)	2,101	\$ (2,106)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		28,970	37,632	\$ (8,662)	
43	743	Miscellaneous expenses	A	B	-	607	\$ (607)	
44	744	Chemicals and filtering materials	A	B	6,322	3,643	\$ 2,679	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	1,594	\$ (1,594)	
49	748	Maintenance of water treatment equipment	A	B	2,041	3,647	\$ (1,606)	
50		Total water treatment expenses			\$ 37,328	\$ 49,224	\$ (11,896)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	33,235	13,388	\$ 19,847	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		(1)	416	\$ (417)	
58	754	Meter expenses	A		-	-	\$ -	
59	755	Customer installations expenses	A		1,422	1,293	\$ 129	
60	756	Miscellaneous expenses	A		50,920	26,264	\$ 24,656	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	2,013	4,742	\$ (2,729)	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	11,320	9,538	\$ 1,782	
66	761	Maintenance of trans. and distribution mains	A		51,160	78,618	\$ (27,458)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		84,664	104,066	\$ (19,402)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		506	74	\$ 432	
72	765	Maintenance of hydrants	A		4,232	4,306	\$ (74)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 239,471	\$ 242,705	\$ (3,234)	

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			24,622	28,308	\$ (3,686)	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	27,927	32,068	\$ (4,141)	
81	773	Customer records and collection expenses	A		23,260	29,263	\$ (6,003)	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		68,513	43,268	\$ 25,245	
84	775	Uncollectible accounts	A	B	3,666	3,511	\$ 155	
85		Total customer account expenses			\$ 147,988	\$ 136,418	\$ 11,570	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		-	-	\$ -	
91	783	Advertising expenses	A		-	-	\$ -	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ -	\$ -	\$ -	
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses			-	-	\$ -	
98		Total recycled water expenses			\$ -	\$ -	\$ -	
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses			399,573	369,103	\$ 30,470	
102	791	Administrative and general salaries	A	B	14,127	9,008	\$ 5,119	
103	792	Office supplies and other expenses	A	B	68,689	45,212	\$ 23,477	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		39,234	30,852	\$ 8,382	
107	795	Employees' pensions and benefits	A	B	182,070	165,986	\$ 16,084	
108	796	Franchise requirements	A	B	-	-	\$ -	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		-	799	\$ (799)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		-	-	\$ -	
114		Maintenance						
115	805	Maintenance of general plant	A	B	150	5,454	\$ (5,304)	
116		Total administrative and general expenses			\$ 703,843	\$ 626,414	\$ 77,429	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>			-	1,124	\$ (1,124)	
119	811	Rents	A	B	21,506	22,118	\$ (612)	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 21,506	\$ 23,242	\$ (1,736)	
123		Total operating expenses			\$ 1,412,006	\$ 1,309,014	\$ 102,992	

(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")	\$ (223,750)	(223,750)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (98,119)	(98,119)			
3	Property taxes	\$ 269,896	269,896			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (31,993)	(31,993)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 1,057	1,057			
8	Payroll taxes	\$ 29,563	29,563			
9	Franchise taxes including licenses & filing fees	\$ 20,859	20,859			
10	Groundwater production assessments (pump taxes)	\$ 687	687			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ (31,799)	\$ (31,799)	\$ -	\$ -	\$ -

**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
Wrightwood
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Wrightwood	372 - Wrightwood	Bobolink Well 1	77.7	97	310	12	350	
Wrightwood	372 - Wrightwood	Buford Well 2		0	143	20	62	Out of Service
Wrightwood	372 - Wrightwood	Buford Well 5	33.3	71	700	14	150	
Wrightwood	372 - Wrightwood	Gov't Cyn Well 3	41.0	55	224	14	330	
Wrightwood	372 - Wrightwood	Cedar Well 1	44.4	78	238	8	200	
Wrightwood	372 - Wrightwood	Evergreen Well 1	91.7	191	415	10	225	
Wrightwood	372 - Wrightwood	Heath Creek Well 4	63.3	6	217	14	100	
Wrightwood	372 - Wrightwood	Heath Creek Well 7	40.2	76	305	16	100	
Wrightwood	372 - Wrightwood	Orchard Well 1	99.0	58	300	12	225	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Wrightwood	372 - Wrightwood	Acorn Reservoir	0.083	Elev. Resv	Steel	
Wrightwood	372 - Wrightwood	Buford Forebay	0.050	Forebay	Steel	Out of Service
Wrightwood	372 - Wrightwood	Gov't Cyn North Reservoir	0.156	Elev. Resv	Steel	
Wrightwood	372 - Wrightwood	Gov't Cyn South Reservoir	1.000	Elev. Resv	Steel	
Wrightwood	372 - Wrightwood	Finch Reservoir	0.024	Forebay	Steel	
Wrightwood	372 - Wrightwood	Linnet Reservoir	0.288	Elev. Resv	Steel	
Wrightwood	372 - Wrightwood	Lone Pine Reservoir	0.210	Elev. Resv	Steel	Out of Service
Wrightwood	372 - Wrightwood	Sheep Creek Resv Reservoir	0.025	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	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	2,172	-	2,807	2,263	-	7,612	5,032	-
16	Asbestos Cement	-	-	-	-	3,356	-	22,323	25,138	1,785
17	Ductile Iron	-	-	-	-	66	-	581	5,566	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	986	-	11,930	117,520	-
20										
21										
22	Total	-	2,172	-	2,807	6,671	-	42,446	153,257	1,785

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	-	-	-	-	-	-	-	-	19,886
28	Asbestos Cement	-	-	-	-	-	-	-	-	52,601
29	Ductile Iron	-	-	-	-	-	-	-	-	6,213
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	1,638	-	-	-	-	-	-	-	132,075
32										
33										
34	Total	1,638	-	-	-	-	-	-	-	210,775

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	2,697	2,709	-	-
Commercial	86	81	-	-
Industrial	-	-	-	-
Public authorities	2	2	-	-
Irrigation	2	2	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,787	2,794	-	-
Private fire connections	-	-	3	3
Public fire hydrants	-	-	-	-
Total *	2,787	2,794	3	3

* 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	2,318	
3/4 - in	168	1,611
1 - in	341	1,157
1 1/2 - in	15	18
2 - in	3	6
3 - in	1	1
4 - in	-	3
6 - in	-	1
8 - in	-	-
Other	-	-
Total *	2,846	2,797

* 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 . . .	40
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	1,945
2. More than 10, but less than 15 years	637
3. More than 15 years	211

* 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	11,671	11,765	9,862	13,738	17,693	20,436	23,817	108,982
Commercial	1,335	668	1,077	1,254	2,180	2,165	2,577	11,256
Industrial	-	-	-	-	-	-	-	-
Public authorities	33	12	21	19	25	56	61	227
Irrigation	-	1	2	14	24	20	22	83
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	13,039	12,446	10,962	15,025	19,922	22,677	26,477	120,548

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	23,885	23,532	15,625	12,901	10,953	86,896	195,878	199,793	
Commercial	2,474	2,253	1,860	1,361	997	8,945	20,201	19,654	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	23	25	19	20	17	104	331	344	
Irrigation	28	23	23	7	34	115	198	169	
Other	-	-	-	-	-	-	-	419	
Contract	-	-	-	-	-	-	-	-	
Total	26,410	25,833	17,527	14,289	12,001	96,060	216,608	220,379	

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 _____ 11,602 *

* Assume 4.1479 per household times 2,797 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>56,639</u>
100-3	Construction Work in Progress	\$ <u>1,833,185</u>
241	Advances for Construction	\$ <u>179,406</u>
265	Contributions in Aid of Construction	\$ <u>121,185</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 Wrightwood District
Name of District

of Golden State Water Company
Name of Utility

at 1500 State Highway #2, Wrightwood, CA 92397
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 18:45:23 -0700
Signature

909 394-3600
Telephone Number

May 20, 2022
Date

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