

Received _____
Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023**, 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, 2022 through December 31, 2022. 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	155	-	-	-	\$ 155
3	302	Franchises and Consents (Schedule A-1c)	1,169	-	-	-	\$ 1,169
4	303	Other Intangible Plant	1,026,674	56,921	-	-	\$ 1,083,595
5		Total Intangible Plant	\$ 1,027,998	\$ 56,921	\$ -	\$ -	\$ 1,084,919
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,725,121	\$ -	\$ -	\$ -	\$ 3,725,121
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	19,942	-	-	-	\$ 19,942
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,539,147	-	(4,321)	-	\$ 1,534,826
16	316	Supply Mains	129,677	-	-	-	\$ 129,677
17	317	Other Source of Supply Plant	16,607	-	-	-	\$ 16,607
18		Total Source of Supply Plant	\$ 1,705,373	\$ -	\$ (4,321)	\$ -	\$ 1,701,052
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,869,428	31,117	(693)	-	\$ 2,899,852
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	9,739,158	277,667	(42,182)	-	\$ 9,974,644
25	325	Other Pumping Plant	2,567,243	582,580	-	-	\$ 3,149,823
26		Total Pumping Plant	\$ 15,175,829	\$ 891,363	\$ (42,874)	\$ -	\$ 16,024,318
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,542,214	-	(2,106)	-	\$ 1,540,108
30	332	Water Treatment Equipment	1,756,601	18,746	(6,110)	-	\$ 1,769,238
31		Total Water Treatment Plant	\$ 3,298,815	\$ 18,746	\$ (8,216)	\$ -	\$ 3,309,345

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	275,926	-	-	-	\$ 275,926
34	342	Reservoirs and Tanks	7,515,006	1,859	-	-	\$ 7,516,865
35	343	Transmission and Distribution Mains	38,823,959	2,786,941	(6,831)	0	\$ 41,604,069
36	344	Fire Mains	406,623	230,536	-	-	\$ 637,159
37	345	Services	14,960,688	1,474,553	(10,344)	-	\$ 16,424,897
38	346	Meters	2,215,626	192,226	(97,004)	-	\$ 2,310,848
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,586,119	269,467	(28,678)	-	\$ 4,826,908
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 68,783,947	\$ 4,955,582	\$ (142,858)	\$ 0	\$ 73,596,672
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	62,276	-	-	36,443	\$ 98,719
46	372	Office Furniture and Equipment	75,124	-	-	-	\$ 75,124
47	373	Transportation Equipment	487,304	-	-	-	\$ 487,304
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	102,042	-	-	-	\$ 102,042
51	377	Power Operated Equipment	844,244	5,272	(1,899)	-	\$ 847,617
52	378	Tools, Shop and Garage Equipment	149,346	16,919	-	-	\$ 166,265
53	379	Other General Plant	1,858	-	-	-	\$ 1,858
54		Total General Plant	\$ 1,722,194	\$ 22,191	\$ (1,899)	\$ 36,443	\$ 1,778,929
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,472	-	-	-	\$ 1,472
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,472	\$ -	\$ -	\$ -	\$ 1,472
61		Total Utility Plant in Service	\$ 95,440,749	\$ 5,944,804	\$ (200,169)	\$ 36,443	\$ 101,221,828

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 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	101,221,833	95,440,754
3		Construction Work in Progress	10,608,277	6,129,906
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 111,830,110	\$ 101,570,660
6		Less Accumulated Depreciation		
7		Plant in Service	24,829,212	23,677,965
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 24,829,212	\$ 23,677,965
10		Less Other Reserves		
11		Deferred Income Taxes	10,390,124	10,214,187
12		Deferred Investment Tax Credit	43,548	46,428
13		Other Reserves	155,619	171,485
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 10,589,291	\$ 10,432,100
15		Less Adjustments		
16		Contributions in Aid of Construction	3,144,276	2,867,453
17		Advances for Construction	2,670,168	2,800,398
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,814,444	\$ 5,667,851
20		Add Materials and Supplies	365,132	239,968
21		Add Working Cash (=Line 34)	160,559	(8,614)
22		Add General Office, Regions, District Office and CSA allocation	1,094,064	1,125,373
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 72,216,918	\$ 63,149,471
		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")	\$ 160,559	\$ (8,614)
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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	22,676,890	999,960	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,483,604	26,988			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	52,683	-			
7	(e) Charged to clearing accounts	4,437	-			
8	(f) Salvage recovered	4,090	-			
9	(g) All other credits ¹	56,325	-			
10	Total credits	\$ 1,601,139	\$ 26,988	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(200,168)	-			
13	(b) Cost of removal	(164,065)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (364,233)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 23,913,796	\$ 1,026,948	\$ -	\$ -	\$ -
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	(12,772)	(235)	-	-	\$ (13,007)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(928,794)	(30,740)	4,321	-	\$ (955,213)
7	316	Supply Mains	(23,206)	(2,062)	-	-	\$ (25,268)
8	317	Other Source of Supply Plant	(11,212)	(786)	-	-	\$ (11,998)
9		Total Source of Supply Plant	\$ (975,984)	\$ (33,823)	\$ 4,321	\$ -	\$ (1,005,486)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(605,019)	(66,635)	693	299	\$ (670,662)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,991,321)	(265,151)	42,182	50,306	\$ (3,163,984)
16	325	Other Pumping Plant	(692,847)	(104,336)	-	-	\$ (797,183)
17		Total Pumping Plant	\$ (4,289,187)	\$ (436,122)	\$ 42,875	\$ 50,605	\$ (4,631,829)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(137,469)	(48,392)	2,106	-	\$ (183,755)
21	332	Water Treatment Equipment	(87,015)	(53,416)	6,110	4,291	\$ (130,030)
22		Total Water Treatment Plant	\$ (224,484)	\$ (101,808)	\$ 8,216	\$ 4,291	\$ (313,785)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(79,846)	(12,030)	-	-	\$ (91,876)
26	342	Reservoirs and Tanks	(1,139,967)	(110,484)	-	-	\$ (1,250,451)
27	343	Transmission and Distribution Mains	(9,621,315)	(454,418)	6,831	15,837	\$ (10,053,065)
28	344	Fire Mains	(33,933)	(10,542)	-	-	\$ (44,475)
29	345	Services	(2,599,614)	(182,036)	10,344	21,293	\$ (2,750,013)
30	346	Meters	(1,371,446)	(111,578)	97,004	47,297	\$ (1,338,723)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,106,955)	(69,186)	28,678	24,742	\$ (1,122,721)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (15,953,076)	\$ (950,274)	\$ 142,857	\$ 109,169	\$ (16,651,324)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(26,645)	(1,095)	(56,325)	-	\$ (84,065)
38	372	Office Furniture and Equipment	(24,741)	(1,453)	-	-	\$ (26,194)
39	373	Transportation Equipment	(362,016)	(4,437)	-	(4,090)	\$ (370,543)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(95,667)	-	-	-	\$ (95,667)
43	377	Power Operated Equipment	(615,335)	(5,583)	1,899	-	\$ (619,019)
44	378	Tools, Shop and Garage Equipment	(108,346)	(5,965)	-	-	\$ (114,311)
45	379	Other General Plant	(508)	(140)	-	-	\$ (648)
46	390	Other Tangible Property	(901)	(24)	-	-	\$ (925)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (1,234,159)	\$ (18,697)	\$ (54,426)	\$ (4,090)	\$ (1,311,372)
49		Total	\$ (22,676,890)	\$ (1,540,724)	\$ 143,843	\$ 159,975	\$ (23,913,796)

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)	5,138,177	5,401,743	\$ (263,566)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(360,308)	(305,365)	\$ (54,943)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	364,329	308,240	\$ 56,089
6		601-2 Commercial Sales (2)	5,073,941	4,696,734	\$ 377,207
7		601-3 Industrial Sales	111,768	331,569	\$ (219,801)
8		601-4 Sales to Public Authorities	1,285,222	1,325,333	\$ (40,111)
9		Sub-total	\$ 11,613,129	\$ 11,758,254	\$ (145,125)
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	175,835	190,726	\$ (14,891)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 175,835	\$ 190,726	\$ (14,891)
22	604	Private Fire Protection Service	62,142	61,914	\$ 228
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	11,376	12,371	\$ (995)
25	607	Sales to Governmental Agencies by Contracts	361,514	446,672	\$ (85,158)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(17,420)	(14,753)	\$ (2,667)
28		Sub-total	\$ 417,612	\$ 506,204	\$ (88,592)
29		Total Water Service Revenues	\$ 12,206,576	\$ 12,455,184	\$ (248,608)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	(17)	29	\$ (46)
32	611	Miscellaneous Service Revenues	37,700	5,300	\$ 32,400
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(318,953)	46,733	\$ (365,686)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (281,270)	\$ 52,062	\$ (333,332)
38	501	Total operating revenues	\$ 11,925,306	\$ 12,507,246	\$ (581,940)

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

(2) Region III WRAM, in it's entirety, is included in Orange County operating revenues. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		15,710	16,410	\$ (700)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	10,428	\$ (10,428)
6	703	Miscellaneous expenses	A			920	-	\$ 920
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		7,854	8,397	\$ (543)
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			2,491	-	\$ 2,491
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			9,343	5,548	\$ 3,795
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		115	-	\$ 115
19		Total source of supply expense				\$ 36,433	\$ 40,783	\$ (4,350)
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		176,293	170,177	\$ 6,116
28	725	Miscellaneous expenses	A			49,182	1,425	\$ 47,757
29	726	Fuel or power purchased for pumping	A	B	C	1,119,985	1,024,678	\$ 95,307
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		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		219,000	87,182	\$ 131,818
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,564,460	\$ 1,283,462	\$ 280,998

(1) Region III MCBA, in it's 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					\$ -	
42	742	Operation labor and expenses	A		2,334,176	1,702,733	\$ 631,443	
43	743	Miscellaneous expenses	A	B	-	-	\$ -	
44	744	Chemicals and filtering materials	A	B	313,648	231,037	\$ 82,611	
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	1,341	989	\$ 352	
49	748	Maintenance of water treatment equipment	A	B	28,831	26,534	\$ 2,297	
50		Total water treatment expenses			\$ 2,677,996	\$ 1,961,293	\$ 716,703	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	35	206	\$ (171)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		191	130	\$ 61	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		(1)	130	\$ (131)	
58	754	Meter expenses	A		(1)	130	\$ (131)	
59	755	Customer installations expenses	A		5,680	6,899	\$ (1,219)	
60	756	Miscellaneous expenses	A		132,542	137,436	\$ (4,894)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	(36)	4,510	\$ (4,546)	
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	-	23,080	\$ (23,080)	
66	761	Maintenance of trans. and distribution mains	A		153,631	108,622	\$ 45,009	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		263,432	171,087	\$ 92,345	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		231,171	178,437	\$ 52,734	
72	765	Maintenance of hydrants	A		23,304	31,147	\$ (7,843)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 809,948	\$ 661,814	\$ 148,134	

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				142,689	118,156	\$ 24,533
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		46,518	18,340	\$ 28,178
81	773	Customer records and collection expenses	A			(62)	8,100	\$ (8,162)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	20	\$ (20)
84	775	Uncollectible accounts	A	B	C	28,937	29,215	\$ (278)
85		Total customer account expenses				\$ 218,082	\$ 173,831	\$ 44,251
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			192	46	\$ 146
91	783	Advertising expenses	A			-	122	\$ (122)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 192	\$ 168	\$ 24
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	790.1	Allocation of A&G Expenses				2,052,220	1,917,446	\$ 134,774
102	791	Administrative and general salaries	A	B	C	51,363	52,614	\$ (1,251)
103	792	Office supplies and other expenses	A	B	C	77,831	72,746	\$ 5,085
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			63,506	79,245	\$ (15,739)
107	795	Employees' pensions and benefits	A	B	C	290,752	331,297	\$ (40,545)
108	796	Franchise requirements	A	B	C	316	102	\$ 214
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			(2,682)	2,685	\$ (5,367)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	33,442	5,412	\$ 28,030
116		Total administrative and general expenses				\$ 2,566,748	\$ 2,461,547	\$ 105,201
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				(17)	29	\$ (46)
119	811	Rents	A	B	C	65,866	57,126	\$ 8,740
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 65,849	\$ 57,155	\$ 8,694
123		Total operating expenses				\$ 7,939,708	\$ 6,640,053	\$ 1,299,655

(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")	\$ 44,874	44,874			
2	CA corp franchise taxes ("CCFT")(current)	\$ 20,640	20,640			
3	Property taxes	\$ 637,586	637,586			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 13,296	13,296			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 155	155			
8	Payroll taxes	\$ 48,095	48,095			
9	Franchise taxes including licenses & filing fees	\$ 146,162	146,162			
10	Groundwater production assessments (pump taxes)	\$ 19,475	19,475			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 930,283	\$ 930,283	\$ -	\$ -	\$ -

**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		
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
Barstow
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Barstow	347 - Barstow	Agate 1, 2, 3 Well 3		0	205	14	550	Out of service
Barstow	347 - Barstow	Agate 4,5,6 Well 4	107.0	4	220	14	660	
Barstow	347 - Barstow	Agate 4,5,6 Well 5	108.3	0.4	220	14	600	
Barstow	347 - Barstow	Agate 4,5,6 Well 6		0	205	14	400	Out of Service
Barstow	347 - Barstow	Arrowhead Well 2	63.0	10	164	12	600	
Barstow	347 - Barstow	Arrowhead Well 3		0	154	14	800	Out of service
Barstow	347 - Barstow	Arrowhead Well 4		0	140	14	350	Out of service
Barstow	347 - Barstow	Bradshaw Well 1	99.5	0	176	12	800	Out of service
Barstow	347 - Barstow	Bradshaw Well 2	94.2	904	174	12	850	
Barstow	347 - Barstow	Bradshaw Well 3		0	140	14	1150	Out of service
Barstow	347 - Barstow	Bradshaw Well 4	94.5	4	175	14	1050	Out of Service
Barstow	347 - Barstow	Bradshaw Well 5	95.3	0.5	174	14	1200	Out of Service
Barstow	347 - Barstow	Bradshaw Well 6	101.7	147	185	12	875	
Barstow	347 - Barstow	Bradshaw Well 7	98.3	595	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 10	95.1	612	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 11	96.6	410	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 12	94.8	9	185	16	1100	Out of Service
Barstow	347 - Barstow	Bradshaw Well 13	95.7	720	200	16	850	
Barstow	347 - Barstow	Bradshaw Well 14	94.7	699	210	16	1000	
Barstow	347 - Barstow	Crooks Well 1		0	185	16	1500	Out of service
Barstow	347 - Barstow	Glen Road Well 1	106.3	1218	265	16	1800	
Barstow	347 - Barstow	Glen Road Well 2	108.4	271	275	16	1200	
Barstow	347 - Barstow	Soapmine Well 2		0	150	12	1000	Out of Service

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Barstow	347 - Barstow	Agarita Reservoir	3.000	Elev. Resv	Steel	
Barstow	347 - Barstow	Basalt Reservoir	0.127	Elev Resv	Steel	Out of Service
Barstow	347 - Barstow	Bear Valley North Reservoir	0.750	Elev Resv	Steel	
Barstow	347 - Barstow	Bear Valley South Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	College Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton East Reservoir	0.100	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton West Reservoir	0.108	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton New East Resv	0.600	Elev Resv	Steel	
Barstow	347 - Barstow	Lenwood Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	Main Reservoir	0.063	Ground	Steel	
Barstow	347 - Barstow	Phillips Reservoir	0.300	Elev Resv	Steel	
Barstow	347 - Barstow	Rimrock Reservoir	0.500	Elev Resv	Steel	Out of service

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	369	-	-	32,743	-	38,181	29,270	875
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	188	-	-	-	-	-	-	-
15	Steel	-	130	-	56	20,226	-	12,772	6,097	-
16	Asbestos Cement	-	20	-	-	28,547	-	156,500	145,470	26,449
17	Ductile Iron	-	-	-	-	324	-	621	7,948	4,552
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	9	-	-	3,490	-	14,475	186,126	10,490
20										
21										
22	Total	-	716	-	56	85,331	-	222,549	374,911	42,367

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	2,543	-	-	-	-	-	-	-	103,982
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	188
27	Steel	6,997	-	112	-	-	-	-	-	46,390
28	Asbestos Cement	39,669	48,576	12	-	-	-	-	-	445,243
29	Ductile Iron	7,932	1,120	8,297	1,426	4,132	4,797	-	-	41,150
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	77,671	10,172	13,111	-	-	-	-	-	315,543
32										-
33										-
34	Total	134,811	59,868	21,532	1,426	4,132	4,797	-	-	952,496

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	7,899	7,761	-	-
Commercial	1,079	1,081	-	-
Industrial	9	8	-	-
Public authorities	59	59	-	-
Irrigation	42	43	-	-
Other	1	1	-	-
Contract	3	3	-	-
Subtotal	9,092	8,956	-	-
Private fire connections	-	-	158	154
Public fire hydrants	-	-	-	-
Total *	9,092	8,956	158	154

* Data run as of 1/24/2022 and 1/3/2023, 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	8,142	
3/4 - in	84	5,997
1 - in	949	2,469
1 1/2 - in	68	54
2 - in	339	368
3 - in	29	29
4 - in	20	47
6 - in	12	72
8 - in	3	68
Other	-	6
Total *	9,646	9,110

* Data run as of 3/15/2023 for meters and 1/3/2023 for active service connections, respectively.

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 . . .	400
2. Used, before repair	1
3. Used, after repair	7
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	4,783
2. More than 10, but less than 15 years	2,404
3. More than 15 years	2,478

* Data run as of 1/4/23

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	57,057	53,581	51,675	58,116	68,603	69,326	85,061	443,419
Commercial	64,915	51,462	62,790	66,526	71,238	72,403	83,905	473,239
Industrial	1,190	1,600	1,620	1,175	1,913	2,528	1,996	12,022
Public authorities	7,121	8,591	12,937	18,221	21,419	33,622	28,756	130,667
Irrigation	3,274	(475)	365	1,069	2,126	1,376	3,163	10,898
Other	-	452	1	321	214	453	6	1,447
Contract	3,937	4,020	5,325	5,690	6,986	8,945	8,911	43,814
Total	137,494	119,231	134,713	151,118	172,499	188,653	211,798	1,115,506
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	79,067	84,812	74,983	74,367	61,974	375,203	818,622	857,708
Commercial	82,034	90,252	72,301	85,468	67,175	397,230	870,469	813,267
Industrial	1,770	7,379	1,002	(3,310)	473	7,314	19,336	72,595
Public authorities	32,247	30,166	27,703	16,914	13,115	120,145	250,812	265,037
Irrigation	1,898	3,068	1,759	3,002	1,715	11,442	22,340	27,773
Other	493	26	523	14	296	1,352	2,799	2,641
Contract	9,188	10,651	-	15,156	4,263	39,258	83,072	105,578
Total	206,697	226,354	178,271	191,611	149,011	951,944	2,067,450	2,144,599

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 _____ 37,517 *

* Assume 4.11826 per household times 9,110 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><u>365,132</u></u>
100-3	Construction Work in Progress	\$	<u><u>10,608,277</u></u>
241	Advances for Construction	\$	<u><u>2,670,168</u></u>
265	Contributions in Aid of Construction	\$	<u><u>3,144,276</u></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 Barstow District
 Name of District

of Golden State Water Company
 Name of Utility

at 1521 East Main Street, Barstow, CA 92311
 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: 2023.05.26 08:06:34 -07'00'
 Signature

909 394-3600
 Telephone Number

May 31, 2023
 Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5