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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 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	714	-	-	-	\$ 714
3	302	Franchises and Consents (Schedule A-1c)	440	-	-	-	\$ 440
4	303	Other Intangible Plant	269,023	-	-	-	\$ 269,023
5		Total Intangible Plant	\$ 270,177	\$ -	\$ -	\$ -	\$ 270,177
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 64,693	\$ -	\$ -	\$ -	\$ 64,693
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	24,266	-	-	-	\$ 24,266
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	15,636	-	-	(15,636)	\$ (0)
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 39,902	\$ -	\$ -	\$ (15,636)	\$ 24,266
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	454,936	-	-	-	\$ 454,936
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	7,521,533	60,312	(20,113)	(828,396)	\$ 6,733,336
25	325	Other Pumping Plant	505,173	819,307	-	844,032	\$ 2,168,513
26		Total Pumping Plant	\$ 8,481,642	\$ 879,620	\$ (20,113)	\$ 15,636	\$ 9,356,784
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,625,110	-	-	-	\$ 1,625,110
30	332	Water Treatment Equipment	5,649,118	26,069	(35,472)	-	\$ 5,639,715
31		Total Water Treatment Plant	\$ 7,274,228	\$ 26,069	\$ (35,472)	\$ -	\$ 7,264,825

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	3,275,911	-	-	-	\$ 3,275,911
35	343	Transmission and Distribution Mains	6,656,828	1,254,222	(5,632)	(0)	\$ 7,905,418
36	344	Fire Mains	68,701	21,111	-	-	\$ 89,812
37	345	Services	889,027	217,388	(9,664)	-	\$ 1,096,751
38	346	Meters	210,389	20,194	(13,713)	-	\$ 216,870
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	636,153	124,091	(5,583)	-	\$ 754,661
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 11,737,009	\$ 1,637,007	\$ (34,593)	\$ (0)	\$ 13,339,423
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,534	-	-	34,103	\$ 36,637
46	372	Office Furniture and Equipment	63,311	1,955	(209)	-	\$ 65,057
47	373	Transportation Equipment	233,606	134,516	(27,110)	-	\$ 341,013
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	4,367	-	-	-	\$ 4,367
51	377	Power Operated Equipment	134,843	-	-	-	\$ 134,843
52	378	Tools, Shop and Garage Equipment	28,529	6,061	(995)	-	\$ 33,595
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 467,190	\$ 142,532	\$ (28,313)	\$ 34,103	\$ 615,512
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	567	-	-	-	\$ 567
58	391	Utility Plant Purchased	2,130	-	-	-	\$ 2,130
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,697	\$ -	\$ -	\$ -	\$ 2,697
61		Total Utility Plant in Service	\$ 28,337,538	\$ 2,685,227	\$ (118,491)	\$ 34,103	\$ 30,938,378

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	30,938,373	28,337,533
3		Construction Work in Progress	1,318,474	1,776,665
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 32,256,847	\$ 30,114,198
6		Less Accumulated Depreciation		
7		Plant in Service	11,369,296	10,997,457
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 11,369,296	\$ 10,997,457
10		Less Other Reserves		
11		Deferred Income Taxes	2,519,052	2,365,963
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	32,578	31,928
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,551,630	\$ 2,397,891
15		Less Adjustments		
16		Contributions in Aid of Construction	1,403,005	1,422,851
17		Advances for Construction	312,693	328,897
18		Other	-	
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,715,698	\$ 1,751,747
20		Add Materials and Supplies	326,516	202,673
21		Add Working Cash (=Line 34)	22,419	(1,205)
22		Add General Office, Regions, District Office and CSA allocation	152,757	158,072
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 17,121,915	\$ 15,326,643
		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")	\$ 22,419	\$ (1,205)
		* 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	10,798,997	159,395			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	617,402	15,318			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	23,905	-			
7	(e) Charged to clearing accounts	2,614	-			
8	(f) Salvage recovered	14,325	-			
9	(g) All other credits ¹	52,708	-			
10	Total credits	\$ 710,954	\$ 15,318	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(118,491)	-			
13	(b) Cost of removal	(130,528)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (249,019)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 11,260,932	\$ 174,713	\$ -	\$ -	\$ -
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						
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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	(10,222)	(114)	-	-	\$ (10,336)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(2,093)	(21)	(2,115)	-	\$ (4,229)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (12,315)	\$ (135)	\$ (2,115)	\$ -	\$ (14,565)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(193,615)	(10,509)	-	-	\$ (204,124)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,544,243)	(191,728)	(426,740)	34,105	\$ (4,128,606)
16	325	Other Pumping Plant	(35,024)	(48,795)	448,968	184	\$ 365,333
17		Total Pumping Plant	\$ (3,772,882)	\$ (251,032)	\$ 22,228	\$ 34,289	\$ (3,967,397)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(627,180)	(51,028)	-	-	\$ (678,208)
21	332	Water Treatment Equipment	(3,003,085)	(171,026)	35,472	4,092	\$ (3,134,547)
22		Total Water Treatment Plant	\$ (3,630,265)	\$ (222,054)	\$ 35,472	\$ 4,092	\$ (3,812,755)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(685,494)	(48,156)	-	-	\$ (733,650)
27	343	Transmission and Distribution Mains	(2,044,516)	(82,277)	5,632	51,060	\$ (2,070,101)
28	344	Fire Mains	(5,339)	(1,601)	-	-	\$ (6,940)
29	345	Services	(215,149)	(11,518)	9,664	24,871	\$ (192,132)
30	346	Meters	(122,127)	(10,532)	13,713	7,903	\$ (111,043)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(133,096)	(10,223)	5,583	8,313	\$ (129,423)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,205,721)	\$ (164,307)	\$ 34,592	\$ 92,147	\$ (3,243,289)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	40,868	(266)	(52,708)	-	\$ (12,106)
38	372	Office Furniture and Equipment	(19,645)	(1,440)	209	-	\$ (20,876)
39	373	Transportation Equipment	(86,302)	(2,614)	27,110	(14,325)	\$ (76,131)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(450)	-	-	-	\$ (450)
43	377	Power Operated Equipment	(84,243)	(890)	-	-	\$ (85,133)
44	378	Tools, Shop and Garage Equipment	(25,414)	(1,174)	995	-	\$ (25,593)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(499)	(9)	-	-	\$ (508)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (177,814)	\$ (6,393)	\$ (24,394)	\$ (14,325)	\$ (222,926)
49		Total	\$ (10,798,997)	\$ (643,921)	\$ 65,783	\$ 116,203	\$ (11,260,932)

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)	795,634	837,967	\$ (42,333)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(36,443)	(38,668)	\$ 2,225
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	36,852	39,110	\$ (2,258)
6		601-2 Commercial Sales (2)	559,180	484,779	\$ 74,401
7		601-3 Industrial Sales	76,843	78,830	\$ (1,987)
8		601-4 Sales to Public Authorities	233,560	147,689	\$ 85,871
9		Sub-total	\$ 1,665,626	\$ 1,549,707	\$ 115,919
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	7,977	7,612	\$ 365
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 7,977	\$ 7,612	\$ 365
22	604	Private Fire Protection Service	4,966	4,794	\$ 172
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	850,501	725,093	\$ 125,408
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(639)	(939)	\$ 300
28		Sub-total	\$ 854,828	\$ 728,948	\$ 125,880
29		Total Water Service Revenues	\$ 2,528,431	\$ 2,286,267	\$ 242,164
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	1	\$ (1)
32	611	Miscellaneous Service Revenues	5,900	420	\$ 5,480
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(44,031)	6,451	\$ (50,482)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (38,131)	\$ 6,872	\$ (45,003)
38	501	Total operating revenues	\$ 2,490,300	\$ 2,293,139	\$ 197,161

(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		27,826	30,305	\$ (2,479)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	(33)	\$ 33
6	703	Miscellaneous expenses	A			8,392	8,684	\$ (292)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	30,230	30,847	\$ (617)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		27,909	27,210	\$ 699
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			44,706	26,348	\$ 18,358
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			25,103	23,376	\$ 1,727
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 164,166	\$ 146,737	\$ 17,429
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		201	-	\$ 201
28	725	Miscellaneous expenses	A			3,920	1,350	\$ 2,570
29	726	Fuel or power purchased for pumping	A	B	C	145,719	140,109	\$ 5,610
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		30,072	20,065	\$ 10,007
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 179,912	\$ 161,524	\$ 18,388

(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			299,401	286,593	\$ 12,808
43	743	Miscellaneous expenses	A	B		13,182	11,092	\$ 2,090
44	744	Chemicals and filtering materials	A	B		458,602	376,837	\$ 81,765
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		6,302	6,793	\$ (491)
49	748	Maintenance of water treatment equipment	A	B		42,042	39,729	\$ 2,313
50		Total water treatment expenses				\$ 819,529	\$ 721,044	\$ 98,485
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		-	-	\$ -
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			101	-	\$ 101
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			2,225	436	\$ 1,789
59	755	Customer installations expenses	A			795	956	\$ (161)
60	756	Miscellaneous expenses	A			49,199	67,988	\$ (18,789)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(9)	1,142	\$ (1,151)
63	758	Maintenance of structures and plant			C		-	\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	6,510	\$ (6,510)
66	761	Maintenance of trans. and distribution mains	A			81,365	62,346	\$ 19,019
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			34,991	17,802	\$ 17,189
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			3,491	4,544	\$ (1,053)
72	765	Maintenance of hydrants	A			2,603	2,867	\$ (264)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 174,761	\$ 164,591	\$ 10,170

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				20,042	16,596	\$ 3,446
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		24,929	3,878	\$ 21,051
81	773	Customer records and collection expenses	A			(13)	1,352	\$ (1,365)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	5,989	5,361	\$ 628
85		Total customer account expenses				\$ 50,947	\$ 27,187	\$ 23,760
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			-	122	\$ (122)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ 122	\$ (122)
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				288,256	269,325	\$ 18,931
102	791	Administrative and general salaries	A	B	C	30,129	33,187	\$ (3,058)
103	792	Office supplies and other expenses	A	B	C	77,927	71,699	\$ 6,228
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			39,057	42,075	\$ (3,018)
107	795	Employees' pensions and benefits	A	B	C	181,596	182,991	\$ (1,395)
108	796	Franchise requirements	A	B	C	-	-	\$ -
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			3	-	\$ 3
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			285	-	\$ 285
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	9,671	4,024	\$ 5,647
116		Total administrative and general expenses				\$ 626,924	\$ 603,301	\$ 23,623
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				-	1	\$ (1)
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ -	\$ 1	\$ (1)
123		Total operating expenses				\$ 2,016,239	\$ 1,824,507	\$ 191,732

(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")	\$ (91,732)	(91,732)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (42,193)	(42,193)			
3	Property taxes	\$ 160,182	160,182			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (27,180)	(27,180)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (317)	(317)			
8	Payroll taxes	\$ 29,023	29,023			
9	Franchise taxes including licenses & filing fees	\$ 25,429	25,429			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 53,214	\$ 53,214	\$ -	\$ -	\$ -

**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	Imperial Irrigation District (Net)	
17	Annual quantities purchased	571,533 (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
 Calipatria-Niland
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Calipatria	352 - Calipatria	Holabird Raw Water Resv - East	4.500		Lined Earth	
Calipatria	352 - Calipatria	Holabird Raw Water Resv - West	4.500		Lined Earth	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - East	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - West	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Niland East Resv	1.000	Elev. Resv	Steel	
Calipatria	352 - Calipatria	Niland West Resv	1.000	Elev. Resv	Steel	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	794	-	-	158	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	239	32	-	6	-	-	-	-	-
16	Asbestos Cement	29	4,323	-	1,083	28,704	-	38,477	6,042	-
17	Ductile Iron	-	-	-	-	29	-	410	272	75
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	37	-	-	21,049	-	5,261	32,988	319
20										
21										
22	Total	268	5,186	-	1,089	49,940	-	44,148	39,302	394

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	952
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	74	-	46	-	-	-	-	-	396
28	Asbestos Cement	1,863	184	34	-	-	-	-	-	80,740
29	Ductile Iron	205	-	318	-	508	-	29	-	1,847
30	HDPE	-	-	568	-	-	-	-	-	568
31	PVC	38,159	-	28,980	-	306	1,132	-	-	128,231
32										-
33										-
34	Total	40,301	184	29,947	-	814	1,132	29	-	212,735

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	1,023	1,013	-	-
Commercial	128	123	-	-
Industrial	4	4	-	-
Public authorities	17	16	-	-
Irrigation	5	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,179	1,163	-	-
Private fire connections	-	-	14	14
Public fire hydrants	-	-	-	-
Total *	1,179	1,163	14	14

* 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	1,157	-
3/4 - in	-	738
1 - in	43	381
1 1/2 - in	6	4
2 - in	42	32
3 - in	4	5
4 - in	1	3
6 - in	3	10
8 - in	1	3
Other	-	1
Total *	1,257	1,177

* 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 . . .	-
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	377
2. More than 10, but less than 15 years	158
3. More than 15 years	728

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	9,650	8,923	9,670	11,888	14,326	16,543	14,010	85,010
Commercial	9,836	6,217	5,389	6,801	8,001	9,774	9,245	55,263
Industrial	1,789	1,352	1,399	1,510	1,650	1,546	1,236	10,482
Public authorities	1,535	1,432	1,389	6,341	2,534	5,488	7,805	26,524
Irrigation	11	21	7	13	76	31	50	209
Other	1	-	7	20	68	1	-	97
Contract	32,190	15,048	14,254	17,433	20,880	22,651	19,383	141,839
Total	55,012	32,993	32,115	44,006	47,535	56,034	51,729	319,424

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	13,480	13,724	11,103	10,584	8,516	57,407	142,417	145,464
Commercial	6,160	7,883	7,108	7,400	5,649	34,200	89,463	75,780
Industrial	1,119	1,145	1,258	1,409	1,536	6,467	16,949	17,759
Public authorities	7,850	3,765	1,389	5,394	1,021	19,419	45,943	25,838
Irrigation	74	67	113	29	63	346	555	527
Other	-	-	-	4	-	4	101	-
Contract	20,784	20,643	19,502	16,475	13,115	90,519	232,358	200,771
Total	49,467	47,227	40,473	41,295	29,900	208,362	527,786	466,139

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 _____ 4,847 *

* Assume 4.11826 per household times 1,177 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>326,516</u></u>
100-3	Construction Work in Progress	\$	<u><u>1,318,474</u></u>
241	Advances for Construction	\$	<u><u>312,693</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,403,005</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 Calipatria-Niland District
Name of District

of Golden State Water Company
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)

909 394-3600
Telephone Number

Gladys M. Farrow Digitally signed by Gladys M. Farrow
Date: 2023.05.26 08:03:48 -07'00'
Signature

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