

Received _____
Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: Desert Location: Victorville, 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	711	-	-	-	\$ 711
3	302	Franchises and Consents (Schedule A-1c)	101	-	-	-	\$ 101
4	303	Other Intangible Plant	1,169,301	-	-	-	\$ 1,169,301
5		Total Intangible Plant	\$ 1,170,113	\$ -	\$ -	\$ -	\$ 1,170,113
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 795,092	\$ 116,279	\$ -	\$ -	\$ 911,371
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	118,686	(34,638)	-	-	\$ 84,048
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	5,238,640	3,248,107	-	-	\$ 8,486,747
16	316	Supply Mains	289,671	-	(34,949)	-	\$ 254,722
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 5,646,997	\$ 3,213,469	\$ (34,949)	\$ -	\$ 8,825,517
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,083,444	746,360	(1,777)	-	\$ 1,828,027
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,060,326	1,631,637	(48,214)	-	\$ 5,643,749
25	325	Other Pumping Plant	3,466,772	1,487,928	-	-	\$ 4,954,700
26		Total Pumping Plant	\$ 8,610,542	\$ 3,865,926	\$ (49,991)	\$ -	\$ 12,426,477
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	215,907	-	-	-	\$ 215,907
30	332	Water Treatment Equipment	1,230,780	-	-	-	\$ 1,230,780
31		Total Water Treatment Plant	\$ 1,446,687	\$ -	\$ -	\$ -	\$ 1,446,687

<p align="center">SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)</p>							
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	6,899	-	-	-	\$ 6,899
34	342	Reservoirs and Tanks	5,458,500	3,530,605	-	-	\$ 8,989,105
35	343	Transmission and Distribution Mains	23,692,143	689,169	(137,644)	(0)	\$ 24,243,669
36	344	Fire Mains	25,293	11,096	-	-	\$ 36,389
37	345	Services	5,356,081	129,320	(132,878)	-	\$ 5,352,523
38	346	Meters	466,428	14,971	(7,030)	-	\$ 474,369
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,265,189	10,200	(56,221)	-	\$ 3,219,168
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 38,270,533	\$ 4,385,362	\$ (333,773)	\$ (0)	\$ 42,322,123
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	364,151	-	-	75,686	\$ 439,837
46	372	Office Furniture and Equipment	108,578	-	-	-	\$ 108,578
47	373	Transportation Equipment	485,137	680	-	-	\$ 485,817
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	48,249	-	-	-	\$ 48,249
51	377	Power Operated Equipment	299,084	-	-	-	\$ 299,084
52	378	Tools, Shop and Garage Equipment	58,124	-	-	-	\$ 58,124
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,363,323	\$ 680	\$ -	\$ 75,686	\$ 1,439,690
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,164	-	-	-	\$ 1,164
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,164	\$ -	\$ -	\$ -	\$ 1,164
61		Total Utility Plant in Service	\$ 57,304,451	\$ 11,581,716	\$ (418,713)	\$ 75,686	\$ 68,543,140

<p align="center">SCHEDULE A-1b Account 101 - Recycled Water Utility Plant</p>							
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	\$ -	\$ -	\$ -	\$ -	\$ -

<p align="center">SCHEDULE A-1c Account 302 - Franchises and Consents</p>					
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	68,543,142	57,304,453
3		Construction Work in Progress	8,550,973	14,916,563
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 77,094,115	\$ 72,221,016
6		Less Accumulated Depreciation		
7		Plant in Service	12,271,642	12,091,366
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 12,271,642	\$ 12,091,366
10		Less Other Reserves		
11		Deferred Income Taxes	6,806,804	6,718,675
12		Deferred Investment Tax Credit	2,500	4,732
13		Other Reserves	71,421	57,885
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 6,880,725	\$ 6,781,292
15		Less Adjustments		
16		Contributions in Aid of Construction	1,774,205	1,722,134
17		Advances for Construction	174,878	185,078
18		Other	-	
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,949,083	\$ 1,907,213
20		Add Materials and Supplies	147,277	118,594
21		Add Working Cash (=Line 34)	46,143	(2,549)
22		Add General Office, Regions, District Office and CSA allocation	314,247	332,986
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 56,500,332	\$ 51,890,176
		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")	\$ 46,143	\$ (2,549)
		* 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	10,920,473	1,170,086	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,001,849	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	26,094	-			
7	(e) Charged to clearing accounts	4,418	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	116,976	-			
10	Total credits	\$ 1,149,337	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(418,713)	-			
13	(b) Cost of removal	(316,394)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (735,107)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 11,334,703	\$ 1,170,086	\$ -	\$ -	\$ -
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	(700)	(1,196)	-	22,662	\$ 20,766
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(2,198,136)	(137,254)	-	-	\$ (2,335,390)
7	316	Supply Mains	(50,441)	(4,328)	34,949	-	\$ (19,820)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (2,249,277)	\$ (142,778)	\$ 34,949	\$ 22,662	\$ (2,334,444)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(202,170)	(33,628)	1,777	1,712	\$ (232,309)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,271,514)	(130,520)	48,214	54,625	\$ (1,299,195)
16	325	Other Pumping Plant	(350,954)	(153,692)	-	4,359	\$ (500,287)
17		Total Pumping Plant	\$ (1,824,638)	\$ (317,840)	\$ 49,991	\$ 60,696	\$ (2,031,791)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(69,730)	(6,780)	-	-	\$ (76,510)
21	332	Water Treatment Equipment	(450,830)	(37,293)	-	-	\$ (488,123)
22		Total Water Treatment Plant	\$ (520,560)	\$ (44,073)	\$ -	\$ -	\$ (564,633)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(6,077)	(301)	-	-	\$ (6,378)
26	342	Reservoirs and Tanks	(691,486)	(106,190)	-	-	\$ (797,676)
27	343	Transmission and Distribution Mains	(4,068,512)	(270,837)	137,644	80,754	\$ (4,120,951)
28	344	Fire Mains	(3,387)	(623)	-	-	\$ (4,010)
29	345	Services	(65,914)	(62,110)	132,878	122,833	\$ 127,687
30	346	Meters	(372,964)	(23,191)	7,030	3,487	\$ (385,638)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(510,438)	(47,660)	56,221	25,962	\$ (475,915)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (5,718,778)	\$ (510,912)	\$ 333,773	\$ 233,036	\$ (5,662,881)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(54,444)	(5,467)	(116,976)	-	\$ (176,887)
38	372	Office Furniture and Equipment	(72,209)	(2,683)	-	-	\$ (74,892)
39	373	Transportation Equipment	(304,703)	(4,418)	-	-	\$ (309,121)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(8,123)	-	-	-	\$ (8,123)
43	377	Power Operated Equipment	(122,926)	(1,974)	-	-	\$ (124,900)
44	378	Tools, Shop and Garage Equipment	(44,195)	(2,197)	-	-	\$ (46,392)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(620)	(19)	-	-	\$ (639)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (607,220)	\$ (16,758)	\$ (116,976)	\$ -	\$ (740,954)
49		Total	\$ (10,920,473)	\$ (1,032,361)	\$ 301,737	\$ 316,394	\$ (11,334,703)

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)	2,584,111	2,674,732	\$ (90,621)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(201,678)	(171,374)	\$ (30,304)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	203,921	172,946	\$ 30,975
6		601-2 Commercial Sales (2)	497,482	386,958	\$ 110,524
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	35,462	36,638	\$ (1,176)
9		Sub-total	\$ 3,119,298	\$ 3,099,900	\$ 19,398
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	2,911	2,887	\$ 24
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	\$ 2,911	\$ 2,887	\$ 24
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	827	829	\$ (2)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 827	\$ 829	\$ (2)
22	604	Private Fire Protection Service	4,209	4,164	\$ 45
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	61,179	17,735	\$ 43,444
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(1,555)	(1,988)	\$ 433
28		Sub-total	\$ 63,833	\$ 19,911	\$ 43,922
29		Total Water Service Revenues	\$ 3,186,869	\$ 3,123,527	\$ 63,342
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	-	\$ -
32	611	Miscellaneous Service Revenues	13,750	3,260	\$ 10,490
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(22,943)	2,991	\$ (25,934)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (9,193)	\$ 6,251	\$ (15,444)
38	501	Total operating revenues	\$ 3,177,676	\$ 3,129,778	\$ 47,898

(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		458	130	\$ 328
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	17,001	17,894	\$ (893)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		458	130	\$ 328
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			-	-	\$ -
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			3,435	489	\$ 2,946
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 21,352	\$ 18,643	\$ 2,709
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		18,536	23,383	\$ (4,847)
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		183,115	149,380	\$ 33,735
28	725	Miscellaneous expenses	A			18,927	18,072	\$ 855
29	726	Fuel or power purchased for pumping	A	B	C	297,182	242,721	\$ 54,461
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		-	1,436	\$ (1,436)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		101,326	51,086	\$ 50,240
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 619,086	\$ 486,078	\$ 133,008

(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			98,229	68,925	\$ 29,304
43	743	Miscellaneous expenses	A	B		3,509	20	\$ 3,489
44	744	Chemicals and filtering materials	A	B		18,868	13,761	\$ 5,107
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		175,011	139,091	\$ 35,920
49	748	Maintenance of water treatment equipment	A	B		13,729	6,628	\$ 7,101
50		Total water treatment expenses				\$ 309,346	\$ 228,425	\$ 80,921
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		18,536	23,383	\$ (4,847)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			161	-	\$ 161
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	13	\$ (13)
58	754	Meter expenses	A			13,096	19,568	\$ (6,472)
59	755	Customer installations expenses	A			1,788	4,398	\$ (2,610)
60	756	Miscellaneous expenses	A			143,746	65,919	\$ 77,827
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(56)	7,089	\$ (7,145)
63	758	Maintenance of structures and plant			C		-	\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		1,203	6,452	\$ (5,249)
66	761	Maintenance of trans. and distribution mains	A			158,968	167,035	\$ (8,067)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			92,018	47,897	\$ 44,121
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,147	17,111	\$ (15,964)
72	765	Maintenance of hydrants	A			2,234	3,745	\$ (1,511)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 432,841	\$ 362,610	\$ 70,231

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				42,220	34,961	\$ 7,259
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		35,393	18,655	\$ 16,738
81	773	Customer records and collection expenses	A			72,316	94,161	\$ (21,845)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			69,043	3,124	\$ 65,919
84	775	Uncollectible accounts	A	B	C	7,564	7,331	\$ 233
85		Total customer account expenses				\$ 226,536	\$ 158,232	\$ 68,304
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			-	244	\$ (244)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ 244	\$ (244)
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				607,228	567,350	\$ 39,878
102	791	Administrative and general salaries	A	B	C	17,427	16,007	\$ 1,420
103	792	Office supplies and other expenses	A	B	C	92,212	117,283	\$ (25,071)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			61,592	52,816	\$ 8,776
107	795	Employees' pensions and benefits	A	B	C	277,812	234,687	\$ 43,125
108	796	Franchise requirements	A	B	C	586	174	\$ 412
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			10	1,109	\$ (1,099)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			595	-	\$ 595
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	30,546	25,551	\$ 4,995
116		Total administrative and general expenses				\$ 1,088,008	\$ 1,014,977	\$ 73,031
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				-	-	\$ -
119	811	Rents	A	B	C	69,407	45,530	\$ 23,877
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 69,407	\$ 45,530	\$ 23,877
123		Total operating expenses				\$ 2,766,576	\$ 2,314,739	\$ 451,837

(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")	\$ (323,961)	(323,961)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (149,007)	(149,007)			
3	Property taxes	\$ 504,979	504,979			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (95,988)	(95,988)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (1,119)	(1,119)			
8	Payroll taxes	\$ 45,573	45,573			
9	Franchise taxes including licenses & filing fees	\$ 31,140	31,140			
10	Groundwater production assessments (pump taxes)	\$ 219,934	219,934			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 231,551	\$ 231,551	\$ -	\$ -	\$ -

**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	(Unit) ²(Unit) ²			
				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(Unit) ²(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(Unit) ²						
11								"None"				
12												
13												
14												
15												
Purchased Water for Resale												
16	Purchased from											
17	Annual quantities purchased		"None"			(Unit chosen) ²	CCF					
18												
19												
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>												

**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
Desert
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Desert	358 - Morongo del Norte	Bella Vista Well 1	172.8	1	350	12	100	
Desert	358 - Morongo del Norte	Elm Well 24	171.3	51	272	14	90	
Desert	358 - Morongo del Norte	Highway Well 3	142.2	24	200	10	100	
Desert	359 - Morongo del Sur	Vale Well 2	32.4	233	590	12	300	
Desert	359 - Morongo del Sur	Yeager Well 2	15.4	0	400	12	300	
Desert	359 - Morongo del Sur	Yeager Well 3	15.7	0	405	12	310	
Desert	364 - Apple Valley South	Bear Valley Well 2	207.5	14	280	12	300	
Desert	364 - Apple Valley South	Kiowa Well 1	255.982	429	590	18	1000	
Desert	364 - Apple Valley South	Mohawk Well 2	241.8	205	585	16	900	
Desert	364 - Apple Valley South	Mohawk Well 3A		0	494	16	600	Out of Service
Desert	365 - Desert View	Desert View Well 1	320.1	6	427	10	85	
Desert	365 - Desert View	Desert View Well 2	315.6	12	440	8	95	
Desert	366 - Apple Valley North	Central Wells Well 2	199.7	156	292	12	259	
Desert	366 - Apple Valley North	Papago Well 1	234.7	133	310	14	200	
Desert	367 - Lucerne Valley	Emerald Well 1	564.1	104	858	12	250	
Desert	367 - Lucerne Valley	Meb Well 1		0	480	10		Out of Service, To be destroyed
Desert	367 - Lucerne Valley	Pawnee Well						Out of Service, To be destroyed
Desert	367 - Lucerne Valley	Sutter Well 7	190.0	0.3	403	12	70	
Desert	367 - Lucerne Valley	Topaz Well 1	341.0	15	515	16	150	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Desert	358 - Morongo del Norte	Navajo Reservoir	0.310	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Hilltop Reservoir	0.083	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Maccele Reservoir	0.250	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Mojave Reservoir	0.100	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Pinon Forebay	0.022	Elev. Resv	Steel	
Desert	364 - Apple Valley South	Anoka Reservoir	0.500	Ground	Steel	
Desert	364 - Apple Valley South	Kiowa Reservoir	0.540	Ground	Steel	
Desert	364 - Apple Valley South	Mohawk Reservoir	0.300	Ground	Steel	
Desert	366 - Apple Valley North	Valley Crest Reservoir	0.500	Elev. Resv	Steel	
Desert	366 - Apple Valley North	Waalew Reservoir	0.300	Elev. Resv	Steel	
Desert	367 - Lucerne Valley	Emerald Reservoir	0.500	Elevated	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	-	-	-	-	-	-	400	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	42	-	-	-	-	-	-	-
15	Steel	-	5,676	-	19	19,693	-	5,191	1,684	-
16	Asbestos Cement	-	54	-	-	23,826	-	84,482	9,409	2,433
17	Ductile Iron	-	12	-	-	776	-	1,043	2,279	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	774	-	-	9,749	-	17,619	300,394	312
20										
21										
22	Total	-	6,559	-	19	54,044	-	108,735	313,766	2,745

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	-	-	-	-	-	-	-	-	400
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	42
27	Steel	12	-	-	-	-	-	-	-	32,275
28	Asbestos Cement	-	-	-	-	-	-	-	-	120,203
29	Ductile Iron	89	-	-	-	-	-	-	-	4,198
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	49,746	-	-	-	-	-	-	-	378,596
32										-
33										-
34	Total	49,847	-	-	-	-	-	-	-	535,714

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,907	3,905	5	4
Commercial	135	137	-	-
Industrial	-	-	-	-
Public authorities	9	9	-	-
Irrigation	1	1	-	-
Other	1	1	-	-
Contract	-	-	-	-
Subtotal	4,053	4,053	5	4
Private fire connections	-	-	10	10
Public fire hydrants	-	-	-	-
Total *	4,053	4,053	15	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	3,748	
3/4 - in	-	1,626
1 - in	362	2,392
1 1/2 - in	3	2
2 - in	13	18
3 - in	6	9
4 - in	1	5
6 - in	-	8
8 - in	-	3
Other	-	4
Total *	4,133	4,067

* 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 . . .	9
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	1,117
2. More than 10, but less than 15 years	1,048
3. More than 15 years	1,974

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	31,463	24,177	27,248	33,667	35,720	41,035	44,405	237,715
Commercial	5,306	4,732	4,337	6,684	7,041	8,888	10,616	47,604
Industrial	-	-	-	-	-	-	-	-
Public authorities	171	191	489	431	377	386	384	2,429
Irrigation	-	-	-	-	-	-	-	-
Other	1,081	789	781	1,271	1,160	1,377	1,711	8,170
Contract	-	-	-	-	-	-	-	-
Total	38,021	29,889	32,855	42,053	44,298	51,686	57,116	295,918
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	41,424	42,555	37,962	30,698	26,760	179,399	417,114	435,990
Commercial	9,895	8,575	7,473	5,846	5,040	36,829	84,433	64,366
Industrial	-	-	-	-	-	-	-	-
Public authorities	504	719	520	672	286	2,701	5,130	5,562
Irrigation	-	-	-	-	-	-	-	-
Other	1,731	1,660	1,269	1,049	905	6,614	14,784	5,244
Contract	-	-	-	-	-	-	-	-
Total	53,554	53,509	47,224	38,265	32,991	225,543	521,461	511,162

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 _____ 16,749 *

* Assume 4.11826 per household times 4,067 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>147,277</u></u>
100-3	Construction Work in Progress	\$	<u><u>8,550,973</u></u>
241	Advances for Construction	\$	<u><u>174,878</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,774,205</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 Desert District
 Name of District

of Golden State Water Company
 Name of Utility

at 13608 Hitt Road, Apple Valley, CA 92308
 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 08:01:15 -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