

Received _____
Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo
(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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	762,665	-	-	-	\$ 762,665
5		Total Intangible Plant	\$ 762,665	\$ -	\$ -	\$ -	\$ 762,665
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 370,556	\$ -	\$ -	\$ -	\$ 370,556
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	5,534	-	-	-	\$ 5,534
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	2,300,432	-	(209,609)	-	\$ 2,090,823
16	316	Supply Mains	245,411	-	-	7,208	\$ 252,619
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,551,377	\$ -	\$ (209,609)	\$ 7,208	\$ 2,348,976
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	497,355	42,143	-	-	\$ 539,498
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,985,343	71,926	(17,575)	(220,561)	\$ 4,819,133
25	325	Other Pumping Plant	1,305,786	53,637	(1,908)	220,561	\$ 1,578,076
26		Total Pumping Plant	\$ 6,788,484	\$ 167,706	\$ (19,483)	\$ -	\$ 6,936,707
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	193,695	-	-	-	\$ 193,695
30	332	Water Treatment Equipment	3,007,050	34,596	-	-	\$ 3,041,646
31		Total Water Treatment Plant	\$ 3,200,745	\$ 34,596	\$ -	\$ -	\$ 3,235,341

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	300,483	678,926	-	-	\$ 979,409
34	342	Reservoirs and Tanks	4,940,558	(132,986)	-	-	\$ 4,807,572
35	343	Transmission and Distribution Mains	6,651,882	98,344	(7,425)	(7,208)	\$ 6,735,593
36	344	Fire Mains	39,714	-	-	-	\$ 39,714
37	345	Services	1,548,627	62,965	(3,115)	-	\$ 1,608,477
38	346	Meters	359,253	22,462	(218)	-	\$ 381,498
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	879,129	5,238	(745)	-	\$ 883,622
41	349	Other Transmission and Distribution Plant	3,533	-	-	-	\$ 3,533
42		Total Transmission and Distribution Plant	\$ 14,723,179	\$ 734,949	\$ (11,503)	\$ (7,208)	\$ 15,439,417
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	136,499	-	-	-	\$ 136,499
46	372	Office Furniture and Equipment	86,009	6,502	-	-	\$ 92,511
47	373	Transportation Equipment	195,004	205,316	(105,604)	-	\$ 294,716
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	3,092	-	-	-	\$ 3,092
51	377	Power Operated Equipment	278,822	1,885	(2,087)	-	\$ 278,620
52	378	Tools, Shop and Garage Equipment	27,962	4,546	(2,115)	-	\$ 30,393
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 727,388	\$ 218,249	\$ (109,807)	\$ -	\$ 835,830
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	11,082	-	-	-	\$ 11,082
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 11,082	\$ -	\$ -	\$ -	\$ 11,082
61		Total Utility Plant in Service	\$ 29,135,476	\$ 1,155,500	\$ (350,401)	\$ 0	\$ 29,940,575

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	29,940,579	29,135,481
3		Construction Work in Progress	1,602,137	463,106
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 31,542,716	\$ 29,598,587
6		Less Accumulated Depreciation		
7		Plant in Service	8,384,861	8,193,910
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 8,384,861	\$ 8,193,910
10		Less Other Reserves		
11		Deferred Income Taxes	2,991,898	2,957,945
12		Deferred Investment Tax Credit	1,215	1,719
13		Other Reserves	34,124	26,639
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 3,027,236	\$ 2,986,303
15		Less Adjustments		
16		Contributions in Aid of Construction	983,363	930,279
17		Advances for Construction	290,317	336,848
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,273,681	\$ 1,267,127
20		Add Materials and Supplies	172,925	123,794
21		Add Working Cash (=Line 34)	368,390	256,652
22		Add General Office, Regions, District Office and CSA allocation	269,041	293,171
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 19,667,294	\$ 17,824,863
		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")	\$ 368,390	\$ 256,652
		* 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	7,842,727	438,472	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	576,842	50,533			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	18,817	-			
7	(e) Charged to clearing accounts	2,742	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	2,157			
10	Total credits	\$ 598,401	\$ 52,690	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(350,401)	-			
13	(b) Cost of removal	(107,581)	-			
14	(c) All other debits ¹	(2,157)	-			
15	Total debits	\$ (460,139)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,980,989	\$ 491,162	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.		Composite Rate			
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(3,868)	(44)	-	-	\$ (3,912)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(861,040)	(31,617)	209,609	-	\$ (683,048)
7	316	Supply Mains	(52,393)	(3,959)	2,807	-	\$ (53,545)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (917,301)	\$ (35,620)	\$ 212,416	\$ -	\$ (740,505)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(164,644)	(12,183)	-	5,488	\$ (171,339)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,462,214)	(148,538)	(10,425)	16,135	\$ (1,605,042)
16	325	Other Pumping Plant	(242,543)	(60,128)	29,908	925	\$ (271,838)
17		Total Pumping Plant	\$ (1,869,401)	\$ (220,849)	\$ 19,483	\$ 22,548	\$ (2,048,219)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(44,067)	(6,005)	-	-	\$ (50,072)
21	332	Water Treatment Equipment	(1,183,887)	(94,360)	-	45,605	\$ (1,232,642)
22		Total Water Treatment Plant	\$ (1,227,954)	\$ (100,365)	\$ -	\$ 45,605	\$ (1,282,714)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(67,604)	(44,284)	-	-	\$ (111,888)
26	342	Reservoirs and Tanks	(649,900)	(73,111)	-	-	\$ (723,011)
27	343	Transmission and Distribution Mains	(1,554,625)	(73,631)	6,417	22,341	\$ (1,599,498)
28	344	Fire Mains	(1,316)	(802)	-	-	\$ (2,118)
29	345	Services	(635,782)	(15,628)	3,356	15,136	\$ (632,918)
30	346	Meters	(215,391)	(5,148)	218	72	\$ (220,249)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(291,232)	(12,516)	862	748	\$ (302,138)
33	349	Other Transmission and Distribution Plant	(2,456)	(69)	-	-	\$ (2,525)
34		Total Transmission and Distribution Plant	\$ (3,418,306)	\$ (225,189)	\$ 10,853	\$ 38,297	\$ (3,594,345)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(65,818)	(846)	-	-	\$ (66,664)
38	372	Office Furniture and Equipment	(50,704)	(4,094)	-	-	\$ (54,798)
39	373	Transportation Equipment	(155,187)	(2,742)	105,604	-	\$ (52,325)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(3,092)	-	-	-	\$ (3,092)
43	377	Power Operated Equipment	(105,373)	(6,661)	2,087	1,131	\$ (108,816)
44	378	Tools, Shop and Garage Equipment	(18,969)	(1,862)	2,115	-	\$ (18,716)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(10,783)	(173)	-	-	\$ (10,956)
47	391	Water Plant Purchased	161	-	-	-	\$ 161
48		Total General Plant	\$ (409,765)	\$ (16,378)	\$ 109,806	\$ 1,131	\$ (315,206)
49		Total	\$ (7,842,727)	\$ (598,401)	\$ 352,558	\$ 107,581	\$ (7,980,989)

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	3,109,680	3,190,588	\$ (80,908)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(148,498)	(134,026)	\$ (14,472)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	150,166	133,324	\$ 16,842
6		601-2 Commercial Sales	630,372	613,582	\$ 16,790
7		601-3 Industrial Sales	7,055	10,170	\$ (3,115)
8		601-4 Sales to Public Authorities	150,280	153,103	\$ (2,823)
9		Sub-total	\$ 3,899,055	\$ 3,966,741	\$ (67,686)
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	103,326	109,280	\$ (5,954)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 103,326	\$ 109,280	\$ (5,954)
22	604	Private Fire Protection Service	8,959	8,784	\$ 175
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	2,434	186	\$ 2,248
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(17,745)	3,506	\$ (21,251)
28		Sub-total	\$ (6,352)	\$ 12,476	\$ (18,828)
29		Total Water Service Revenues	\$ 3,996,029	\$ 4,088,497	\$ (92,468)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	81,284	224,658	\$ (143,374)
32	611	Miscellaneous Service Revenues	5,100	1,360	\$ 3,740
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(448)	(439)	\$ (9)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 85,936	\$ 225,579	\$ (139,643)
38	501	Total operating revenues	\$ 4,081,965	\$ 4,314,076	\$ (232,111)

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

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		-	-	\$ -
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	A	B	C	(75,136)	(63,552)	\$ (11,584)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
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			3,531	24,046	\$ (20,515)
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			460	(2,501)	\$ 2,961
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ (71,145)	\$ (42,007)	\$ (29,138)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,633	12,398	\$ 9,235
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		68,002	65,967	\$ 2,035
28	725	Miscellaneous expenses	A			19,957	5,391	\$ 14,566
29	726	Fuel or power purchased for pumping	A	B	C	230,673	219,089	\$ 11,584
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		760	45	\$ 715
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		45,179	41,923	\$ 3,256
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 386,204	\$ 344,813	\$ 41,391

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		10,301	5,904	\$ 4,397
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			353,768	518,069	\$ (164,301)
43	743	Miscellaneous expenses	A	B		17,426	16,029	\$ 1,397
44	744	Chemicals and filtering materials	A	B		22,085	33,347	\$ (11,262)
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		860	1,608	\$ (748)
49	748	Maintenance of water treatment equipment	A	B		63,499	69,192	\$ (5,693)
50		Total water treatment expenses				\$ 467,939	\$ 644,149	\$ (176,210)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		10,301	5,903	\$ 4,398
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			150	232	\$ (82)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			4,222	4,818	\$ (596)
58	754	Meter expenses	A			392	-	\$ 392
59	755	Customer installations expenses	A			961	905	\$ 56
60	756	Miscellaneous expenses	A			87,039	84,807	\$ 2,232
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,301	5,904	\$ 4,397
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		1,274	1,265	\$ 9
66	761	Maintenance of trans. and distribution mains	A			36,273	14,446	\$ 21,827
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			17,808	9,916	\$ 7,892
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,965	1,562	\$ 403
72	765	Maintenance of hydrants	A			5,789	4,389	\$ 1,400
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 176,475	\$ 134,147	\$ 42,328

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				37,053	30,878	\$ 6,175
78	771	Supervision	A	B		22,663	12,988	\$ 9,675
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		40,017	24,531	\$ 15,486
81	773	Customer records and collection expenses	A			13,545	21,738	\$ (8,193)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	5,620	5,644	\$ (24)
85		Total customer account expenses				\$ 118,898	\$ 95,779	\$ 23,119
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			4,096	22,905	\$ (18,809)
91	783	Advertising expenses	A			1,675	1,295	\$ 380
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 5,771	\$ 24,200	\$ (18,429)
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				450,158	449,186	\$ 972
102	791	Administrative and general salaries	A	B	C	42,857	27,144	\$ 15,713
103	792	Office supplies and other expenses	A	B	C	75,419	69,564	\$ 5,855
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			36,150	43,247	\$ (7,097)
107	795	Employees' pensions and benefits	A	B	C	119,626	108,655	\$ 10,971
108	796	Franchise requirements	A	B	C	1,755	693	\$ 1,062
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			13,312	14,552	\$ (1,240)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			768	175	\$ 593
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	22,361	12,402	\$ 9,959
116		Total administrative and general expenses				\$ 762,406	\$ 725,618	\$ 36,788
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				81,284	224,658	\$ (143,374)
119	811	Rents	A	B	C	1,000	1,000	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 82,284	\$ 225,658	\$ (143,374)
123		Total operating expenses				\$ 1,928,832	\$ 2,152,357	\$ (223,525)

(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")	\$ 134,182	134,182			
2	CA corp franchise taxes ("CCFT")(current)	\$ 61,718	61,718			
3	Property taxes	\$ 140,969	140,969			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 39,758	39,758			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 463	463			
8	Payroll taxes	\$ 28,993	28,993			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 406,083	\$ 406,083	\$ -	\$ -	\$ -

**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
Los Osos
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Los Osos	146 - Los Osos	Cabrillo Well 1	172.7	189	508	10	160	
Los Osos	146 - Los Osos	Los Olivos Well 3	97.7	60	232	8	150	
Los Osos	146 - Los Osos	Los Olivos Well 5	139.3	81	460	12	150	
Los Osos	146 - Los Osos	Pecho Well 1		0	390	14		Out of Service
Los Osos	146 - Los Osos	Rosina Well 1	99.7	9	408	14	385	
Los Osos	146 - Los Osos	Skyline Well 1	9.7	33	195	14	180	
Los Osos	146 - Los Osos	South Bay Well 1	153.4	119	715	12	250	
Los Osos	147 - Edna Road	Lewis Lane Well 2						Out of Service
Los Osos	147 - Edna Road	Lewis Lane Well 3	127.1	112	440	14	500	
Los Osos	147 - Edna Road	Lewis Lane Well 4	132.4	67	520	12	420	

Golden State Water Company
Los Osos
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Los Osos	146 - Los Osos	Alamo Reservoir	0.141	Elev Resv	Steel	
Los Osos	146 - Los Osos	Bay View Heights Reservoir	0.220	Elev Resv	Steel	
Los Osos	146 - Los Osos	Cabrillo Reservoir	0.044	Forebay	Steel	
Los Osos	146 - Los Osos	Calle Cordoz Reservoir	0.250	Elev Resv	Steel	
Los Osos	146 - Los Osos	Los Olivos Reservoir	0.500	Forebay	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 1 (West)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 2 (East)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Edna Road Reservoir	0.200	Ground	Concrete	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	12	-
16	Asbestos Cement	-	-	-	-	36,339	-	63,085	40,530	-
17	Ductile Iron	-	-	-	-	787	-	3,945	23,965	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	1,950	-	-	1,020	-	21,608	34,310	1,815
20										
21										
22	Total	-	1,950	-	-	38,146	-	88,637	98,817	1,815

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	12
28	Asbestos Cement	-	338	-	-	-	-	-	-	140,292
29	Ductile Iron	748	-	-	-	-	-	-	-	29,445
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	777	-	-	-	-	-	-	-	61,480
32										-
33										-
34	Total	1,525	338	-	-	-	-	-	-	231,228

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	3,058	3,064	-	-
Commercial	155	156	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	52	52	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	3,274	3,281	-	-
Private fire connections	-	-	26	26
Public fire hydrants	-	-	-	-
Total *	3,274	3,281	26	26

* 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	2,576	
3/4 - in	435	2,133
1 - in	269	1,040
1 1/2 - in	9	23
2 - in	30	76
3 - in	2	8
4 - in	-	9
6 - in	2	13
8 - in	-	5
Other	-	-
Total *	3,323	3,307

* 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 . . .	113
2. Used, before repair	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,861
2. More than 10, but less than 15 years	777
3. More than 15 years	689

* 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	14,336	12,013	17,448	15,385	16,965	20,288	18,988	115,423
Commercial	3,151	1,944	4,715	2,218	3,803	2,628	4,099	22,558
Industrial	72	-	90	-	147	-	160	469
Public authorities	165	330	411	1,716	470	1,837	1,292	6,221
Irrigation	188	419	194	461	423	499	258	2,442
Other	97	105	103	132	111	122	669	1,339
Contract	7	-	7	-	27	-	7	48
Total	18,016	14,811	22,968	19,912	21,946	25,374	25,473	148,500

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	19,885	27,147	11,451	18,975	14,597	92,055	207,478	216,179
Commercial	2,950	5,346	2,203	3,876	2,925	17,300	39,858	37,980
Industrial	-	(17)	-	79	38	100	569	868
Public authorities	2,072	1,853	937	631	428	5,921	12,142	12,398
Irrigation	688	624	371	528	360	2,571	5,013	5,867
Other	129	218	106	270	79	802	2,141	1,214
Contract	-	20	-	97	45	162	210	12
Total	25,724	35,191	15,068	24,456	18,472	118,911	267,411	274,518

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 _____ 13,619 *

* Assume 4.11826 per household times 3,307 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>172,925</u></u>
100-3	Construction Work in Progress	\$	<u><u>1,602,137</u></u>
241	Advances for Construction	\$	<u><u>290,317</u></u>
265	Contributions in Aid of Construction	\$	<u><u>983,363</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 Los Osos District
Name of District

of Golden State Water Company
Name of Utility

at 1140 Los Olivos Avenue, Los Osos, CA 93402
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 07:59:33 -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