

Received _____
Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, Los Angeles
(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	442	-	-	-	\$ 442
3	302	Franchises and Consents (Schedule A-1c)	2,927	-	-	-	\$ 2,927
4	303	Other Intangible Plant	948,081	113,841	-	-	\$ 1,061,922
5		Total Intangible Plant	\$ 951,450	\$ 113,841	\$ -	\$ -	\$ 1,065,291
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 94,135	\$ -	\$ -	\$ -	\$ 94,135
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,628,036	-	-	-	\$ 1,628,036
16	316	Supply Mains	145,361	-	-	-	\$ 145,361
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,773,397	\$ -	\$ -	\$ -	\$ 1,773,397
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	979,603	17,578	(6,014)	-	\$ 991,167
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,191,853	259,087	(95,475)	(147,002)	\$ 4,208,463
25	325	Other Pumping Plant	1,071,195	37,005	(7,176)	147,002	\$ 1,248,026
26		Total Pumping Plant	\$ 6,242,651	\$ 313,670	\$ (108,665)	\$ -	\$ 6,447,656
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	771,601	-	-	-	\$ 771,601
30	332	Water Treatment Equipment	3,363,179	-	-	-	\$ 3,363,179
31		Total Water Treatment Plant	\$ 4,134,780	\$ -	\$ -	\$ -	\$ 4,134,780

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	862,020	-	-	-	\$ 862,020
35	343	Transmission and Distribution Mains	45,732,142	1,852,291	(69,998)	(193)	\$ 47,514,242
36	344	Fire Mains	267,673	(217)	-	-	\$ 267,456
37	345	Services	20,017,596	833,562	(110,378)	193	\$ 20,740,973
38	346	Meters	2,045,289	51,343	(196,288)	-	\$ 1,900,344
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,744,374	28,783	(10,120)	-	\$ 5,763,037
41	349	Other Transmission and Distribution Plant	55,964	-	-	-	\$ 55,964
42		Total Transmission and Distribution Plant	\$ 74,725,058	\$ 2,765,763	\$ (386,785)	\$ 0	\$ 77,104,036
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	352,900	-	-	-	\$ 352,900
46	372	Office Furniture and Equipment	101,827	-	-	-	\$ 101,827
47	373	Transportation Equipment	389,858	-	-	-	\$ 389,858
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	191,002	-	-	-	\$ 191,002
52	378	Tools, Shop and Garage Equipment	52,436	2,486	(982)	-	\$ 53,940
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,088,023	\$ 2,486	\$ (982)	\$ -	\$ 1,089,527
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,522	-	-	-	\$ 1,522
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,522	\$ -	\$ -	\$ -	\$ 1,522
61		Total Utility Plant in Service	\$ 89,011,016	\$ 3,195,761	\$ (496,432)	\$ 0	\$ 91,710,345

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	91,167,193	88,467,864
3		Construction Work in Progress	5,315,103	1,677,552
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 96,482,296	\$ 90,145,416
6		Less Accumulated Depreciation		
7		Plant in Service	19,655,950	19,088,054
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 19,655,950	\$ 19,088,054
10		Less Other Reserves		
11		Deferred Income Taxes	12,314,780	12,072,751
12		Deferred Investment Tax Credit	68,932	72,940
13		Other Reserves	503,290	386,704
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 12,887,002	\$ 12,532,395
15		Less Adjustments		
16		Contributions in Aid of Construction	7,022,352	6,799,302
17		Advances for Construction	924,969	972,237
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,947,321	\$ 7,771,539
20		Add Materials and Supplies	96,842	86,443
21		Add Working Cash (=Line 34)	188,690	(10,287)
22		Add General Office, Regions, District Office and CSA allocation	1,543,638	1,522,362
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 57,821,192	\$ 52,351,945
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")	\$ 188,690	\$ (10,287)
		* 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	18,395,186	867,264	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,137,171	31,939			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	204,187	-			
7	(e) Charged to clearing accounts	3,548	-			
8	(f) Salvage recovered	15,162	-			
9	(g) All other credits ¹	-	1,842			
10	Total credits	\$ 1,360,068	\$ 33,781	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(496,431)	-			
13	(b) Cost of removal	(327,679)	-			
14	(c) All other debits ¹	(1,842)	-			
15	Total debits	\$ (825,952)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 18,929,302	\$ 901,045	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.		Composite Rate			
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(418,351)	(32,561)	-	-	\$ (450,912)
7	316	Supply Mains	(95,469)	(2,311)	-	-	\$ (97,780)
8	317	Other Source of Supply Plant	1	-	-	-	\$ 1
9		Total Source of Supply Plant	\$ (513,819)	\$ (34,872)	\$ -	\$ -	\$ (548,691)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(255,949)	(22,762)	6,014	925	\$ (271,772)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,185,037)	(112,984)	56,533	51,261	\$ (1,190,227)
16	325	Other Pumping Plant	(264,916)	(42,326)	46,118	955	\$ (260,169)
17		Total Pumping Plant	\$ (1,705,902)	\$ (178,072)	\$ 108,665	\$ 53,141	\$ (1,722,168)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(77,863)	(24,228)	-	-	\$ (102,091)
21	332	Water Treatment Equipment	(2,077,620)	(101,904)	-	-	\$ (2,179,524)
22		Total Water Treatment Plant	\$ (2,155,483)	\$ (126,132)	\$ -	\$ -	\$ (2,281,615)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(498,809)	(12,672)	-	-	\$ (511,481)
27	343	Transmission and Distribution Mains	(7,986,743)	(526,842)	71,678	124,698	\$ (8,317,209)
28	344	Fire Mains	(21,899)	(5,405)	-	-	\$ (27,304)
29	345	Services	(2,903,253)	(236,400)	110,540	47,740	\$ (2,981,373)
30	346	Meters	(1,075,413)	(97,260)	196,288	67,289	\$ (909,096)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(952,998)	(84,579)	10,120	28,570	\$ (998,887)
33	349	Other Transmission and Distribution Plant	(32,241)	(879)	-	-	\$ (33,120)
34		Total Transmission and Distribution Plant	\$ (13,471,356)	\$ (964,037)	\$ 388,626	\$ 268,297	\$ (13,778,470)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(171,479)	(31,461)	-	-	\$ (202,940)
38	372	Office Furniture and Equipment	(29,845)	(3,513)	-	-	\$ (33,358)
39	373	Transportation Equipment	(218,195)	(3,548)	-	(8,921)	\$ (230,664)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	(87,460)	(1,261)	-	-	\$ (88,721)
44	378	Tools, Shop and Garage Equipment	(42,177)	(2,010)	982	-	\$ (43,205)
45	379	Other General Plant	2,052	-	-	-	\$ 2,052
46	390	Other Tangible Property	(1,522)	-	-	-	\$ (1,522)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (548,626)	\$ (41,793)	\$ 982	\$ (8,921)	\$ (598,358)
49		Total	\$ (18,395,186)	\$ (1,344,906)	\$ 498,273	\$ 312,517	\$ (18,929,302)

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)	8,152,771	8,547,824	\$ (395,053)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(506,174)	(455,655)	\$ (50,519)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	511,800	460,766	\$ 51,034
6		601-2 Commercial Sales (2)	4,461,227	4,209,707	\$ 251,520
7		601-3 Industrial Sales	52,480	48,899	\$ 3,581
8		601-4 Sales to Public Authorities	375,648	410,172	\$ (34,524)
9		Sub-total	\$ 13,047,752	\$ 13,221,713	\$ (173,961)
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	177,132	243,076	\$ (65,944)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 177,132	\$ 243,076	\$ (65,944)
22	604	Private Fire Protection Service	37,529	35,875	\$ 1,654
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(10,565)	(7,546)	\$ (3,019)
28		Sub-total	\$ 26,964	\$ 28,329	\$ (1,365)
29		Total Water Service Revenues	\$ 13,251,848	\$ 13,493,118	\$ (241,270)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	(1)	\$ 1
32	611	Miscellaneous Service Revenues	25,930	11,700	\$ 14,230
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(363,165)	47,303	\$ (410,468)
36	615	Recycled Water Revenues	27,283	28,356	\$ (1,073)
37		Total Other Water Revenues	\$ (309,952)	\$ 87,358	\$ (397,310)
38	501	Total operating revenues	\$ 12,941,896	\$ 13,580,476	\$ (638,580)

(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		22,500	20,813	\$ 1,687
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	381	\$ (381)
6	703	Miscellaneous expenses	A			4,021	4,292	\$ (271)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	312,519	73,434	\$ 239,085
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		22,303	20,815	\$ 1,488
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	980	\$ (980)
12	708	Maintenance of collect and impound reservoirs	A			278	(36)	\$ 314
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			(7,987)	37,947	\$ (45,934)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		43	-	\$ 43
19		Total source of supply expense				\$ 353,677	\$ 158,626	\$ 195,051
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		70,777	72,279	\$ (1,502)
28	725	Miscellaneous expenses	A			53,631	49,982	\$ 3,649
29	726	Fuel or power purchased for pumping	A	B	C	606,240	607,797	\$ (1,557)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		148	-	\$ 148
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		1,485	534	\$ 951
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		84,886	121,926	\$ (37,040)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 817,167	\$ 852,518	\$ (35,351)

(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			141,605	(168,996)	\$ 310,601
43	743	Miscellaneous expenses	A	B		1	1,876	\$ (1,875)
44	744	Chemicals and filtering materials	A	B		13,407	285,764	\$ (272,357)
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		35,486	1,000	\$ 34,486
49	748	Maintenance of water treatment equipment	A	B		11,751	(2,870)	\$ 14,621
50		Total water treatment expenses				\$ 202,250	\$ 116,774	\$ 85,476
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		14,722	43,917	\$ (29,195)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			37,827	36,369	\$ 1,458
58	754	Meter expenses	A			68,900	69,561	\$ (661)
59	755	Customer installations expenses	A			7,964	14,783	\$ (6,819)
60	756	Miscellaneous expenses	A			122,635	149,050	\$ (26,415)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		14,589	52,117	\$ (37,528)
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		10,543	2,625	\$ 7,918
66	761	Maintenance of trans. and distribution mains	A			148,725	213,788	\$ (65,063)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			113,790	127,436	\$ (13,646)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			8,275	11,831	\$ (3,556)
72	765	Maintenance of hydrants	A			4,658	15,768	\$ (11,110)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 552,628	\$ 737,245	\$ (184,617)

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			172,044	141,403	\$ 30,641	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	49,421	6,778	\$ 42,643	
81	773	Customer records and collection expenses	A		39,130	58,008	\$ (18,878)	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	-	\$ -	
84	775	Uncollectible accounts	A	B	31,444	31,731	\$ (287)	
85		Total customer account expenses			\$ 292,039	\$ 237,920	\$ 54,119	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		-	-	\$ -	
91	783	Advertising expenses	A		-	-	\$ -	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ -	\$ -	\$ -	
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses			10,167	10,744	\$ (577)	
98		Total recycled water expenses			\$ 10,167	\$ 10,744	\$ (577)	
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses			2,038,801	2,039,091	\$ (290)	
102	791	Administrative and general salaries	A	B	14,744	26,507	\$ (11,763)	
103	792	Office supplies and other expenses	A	B	99,474	84,592	\$ 14,882	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		50,707	68,234	\$ (17,527)	
107	795	Employees' pensions and benefits	A	B	189,244	225,502	\$ (36,258)	
108	796	Franchise requirements	A	B	574	717	\$ (143)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		13,224	4,305	\$ 8,919	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		712	1,734	\$ (1,022)	
114		Maintenance						
115	805	Maintenance of general plant	A	B	12,578	10,087	\$ 2,491	
116		Total administrative and general expenses			\$ 2,420,058	\$ 2,460,769	\$ (40,711)	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)			-	(1)	\$ 1	
119	811	Rents	A	B	31,529	31,546	\$ (17)	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 31,529	\$ 31,545	\$ (16)	
123		Total operating expenses			\$ 4,679,515	\$ 4,606,141	\$ 73,374	

(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")	\$ 546,472	546,472			
2	CA corp franchise taxes ("CCFT")(current)	\$ 251,352	251,352			
3	Property taxes	\$ 547,648	547,648			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 161,918	161,918			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 1,887	1,887			
8	Payroll taxes	\$ 39,988	39,988			
9	Franchise taxes including licenses & filing fees	\$ 226,709	226,709			
10	Groundwater production assessments (pump taxes)	\$ 1,116,793	1,116,793			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 2,892,768	\$ 2,892,768	\$ -	\$ -	\$ -

**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		
	City of Arcadia		7
	Upper SGVMWD		109,129
	Upper SGVMWD - Recycled		5,733
17	Annual quantities purchased		114,869 (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
San Gabriel Valley
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
San Gabriel Valley	332 - South Arcadia	Encinita Well 1	190.4	686	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 2	192.6	720	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 3	190.6	254	700	14	900	
San Gabriel Valley	332 - South Arcadia	Farna Well 1	139.5	1	540	18	1000	
San Gabriel Valley	332 - South Arcadia	Farna Well 2	145.2	0	600	16	700	
San Gabriel Valley	332 - South Arcadia	Graydon Well 2			540	16		Not Equiped, Monitoring Well
San Gabriel Valley	332 - South Arcadia	Jeffries Well 4	189.3	924	1003	16	1300	
San Gabriel Valley	332 - South Arcadia	Persimmon Well 1	142.2	151	800	16	1000	
San Gabriel Valley	333 - South San Gabriel	Garvey Well 3	134.6	650	435	18	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 1	133.8	1073	465	16	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 2	145.2	235	472	16	300	
San Gabriel Valley	333 - South San Gabriel	Saxon Well 3	175.4	0	650	18	300	Out of Service
San Gabriel Valley	333 - South San Gabriel	Saxon Well 4	176.6	1	1000	16	800	Out of Service

Golden State Water Company
San Gabriel Valley
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Gabriel Valley	332 - South Arcadia	Farna Reservoir	1.000	Ground	Steel	
San Gabriel Valley	333 - South San Gabriel	Teresa Reservoir	0.500	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	-	366	-	-	9,490	-	20,433	13,657	5,540
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	74	-	-	-	-	-	-	-
15	Steel	125	1,435	-	-	10,688	-	17,172	12,536	4,047
16	Asbestos Cement	-	-	-	-	10,059	-	26,949	32,599	5,679
17	Ductile Iron	-	3	-	-	1,276	-	5,611	160,615	411
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	76	-	-	2,029	-	6,926	104,867	2,476
20										
21										
22	Total	125	1,955	-	-	33,542	-	77,091	324,274	18,153

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	3,139	-	-	-	-	-	-	-	52,626
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	74
27	Steel	9,350	-	-	-	-	-	-	-	55,353
28	Asbestos Cement	15,992	-	3,763	-	-	-	-	-	95,042
29	Ductile Iron	9,342	-	111	-	-	-	-	-	177,369
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	31,703	-	3	-	-	-	-	-	148,080
32										-
33										-
34	Total	69,526	-	3,877	-	-	-	-	-	528,542

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	10,568	10,642	-	-
Commercial	1,797	1,792	-	-
Industrial	6	6	-	-
Public authorities	60	59	-	-
Irrigation	72	74	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	12,503	12,573	-	-
Private fire connections	-	-	98	99
Public fire hydrants	-	-	-	-
Total *	12,503	12,573	98	99

* 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	10,064	
3/4 - in	13	3,854
1 - in	2,318	8,285
1 1/2 - in	142	6
2 - in	247	387
3 - in	24	7
4 - in	8	71
6 - in	2	35
8 - in	2	21
Other	-	6
Total *	12,820	12,672

* 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 . . .	573
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	5,193
2. More than 10, but less than 15 years	5,972
3. More than 15 years	1,658

* 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	99,706	93,620	96,924	94,829	110,183	104,371	117,156	716,789
Commercial	55,587	52,174	50,776	52,977	58,684	55,590	62,511	388,299
Industrial	215	433	537	593	808	771	1,068	4,425
Public authorities	2,363	1,806	2,696	3,655	5,853	5,295	5,406	27,074
Irrigation	855	2,234	177	2,012	1,106	3,314	780	10,478
Other	-	-	-	-	24	10	1	35
Contract	162	18	253	542	606	774	590	2,945
Total	158,888	150,285	151,363	154,608	177,264	170,125	187,512	1,150,045
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	114,390	176,434	102,835	104,728	85,459	583,846	1,300,635	1,396,602
Commercial	62,099	89,380	63,460	57,983	47,029	319,951	708,250	686,469
Industrial	870	1,418	844	610	400	4,142	8,567	8,024
Public authorities	3,300	5,513	6,189	3,420	2,501	20,923	47,997	58,826
Irrigation	3,487	2,261	2,165	1,328	638	9,879	20,357	38,500
Other	(31)	2	30	-	-	1	36	329
Contract	596	204	1,134	376	213	2,523	5,468	5,902
Total	184,711	275,212	176,657	168,445	136,240	941,265	2,091,310	2,194,652

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 _____ 52,187 *

* Assume 4.11826 per household times 12,672 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>96,842</u></u>
100-3	Construction Work in Progress	\$	<u><u>5,315,103</u></u>
241	Advances for Construction	\$	<u><u>924,969</u></u>
265	Contributions in Aid of Construction	\$	<u><u>7,022,352</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 San Gabriel Valley District
Name of District

of Golden State Water Company
Name of Utility

at 9714 Lower Azusa Road, El Monte, CA 91731
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 07:56:01 -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