Application No: A.23-08-010
Exhibit No: GSW-JDL-004
Date: May 22, 2024
Witness: Jenny Darney-Lane

BEFORE THE
PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

GOLDEN STATE WATER COMPANY

REPORT ON RESULTS OF OPERATIONS

GENERAL OFFICE

Prepared by:
GOLDEN STATE WATER COMPANY
630 East Foothill Boulevard
P. O. Box 9016
San Dimas, CA 91773-9016

August 2023

GOLDEN STATE WATER COMPANY

General Office

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GOLDEN STATE WATER COMPANY

General Office

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CHAPTER 1

INTRODUCTION

PURPOSE OF REPORT

1. This report has been prepared to provide information required in the filing of the application to increase rates before the Public Utilities Commission of the State of California and for other interested parties. The information concerns the past and projected operations of Golden State Water Company and establishes the basis for the estimates used in developing the estimated years expenses and revenue requirements.

SCOPE OF REPORT

2. This report contains general information regarding the total operations of the Company and, specifically, the General Office Operations – Corporate Support (All), Utility Support Services (Utility) and Centralized Operations Support (Water). It sets forth recorded data for the years 2018 through 2022.

3. In generating the company's estimates for years 2025 to 2027, the latest recorded five years were carefully reviewed and analyzed. The inflation adjusted simple five year average for all administrative and O&M expenses was established. The inflation adjusted recorded averages together with known changes that would cause trend variations, was used as a basis for estimates of most of the future years.

4. Cost of Capital is based on the last authorized rate of return authorized in D.23-06-025, and adjusted in Advice Letter 1897-W.

ABBREVIATIONS USED IN REPORTS

Account	Account number as presented by the Public Utilities Commission for Class A Utilities
Ccf	Hundred Cubic Feet
CC&B	Customer Care and Billing System
Commission	Public Utilities Commission of the State of California
Company	Golden State Water Company
Cost of Money	Cost of Capital and Rate of Return Report
CSA	Customer Service Areas
District	An Administrative District Office of Golden State Water Company
MWD	Metropolitan Water District of Southern California
WUDF	Water Utility Data File
( )	Denotes negative amount

CHAPTER 2
HISTORY AND PRESENT OPERATIONS

A - HISTORY

1. Golden State Water Company ("Company") was incorporated on December 31, 1929, under the name of American States Water Company of California. It was formed by the consolidation of twenty corporations under common control, each of which was a public utility operating under the jurisdiction of the Public Utilities Commission ("Commission"). In 1936, the company name was changed to the Southern California Water Company ("SCWC"). In 1998, American States Water Company ("AWR") was incorporated as a holding company for SCWC. On October 1, 2005, SCWC formally changed its name to Golden State Water Company ("GSWC"). Company's utility operations relate solely to water service[1]. At the time of the incorporation in 1929, the Company had approximately 42,000 water customers. As of December 2022, there were approximately 263,000 water customers. The growth of water customers is attributable to the development and building in areas served by the Company, to expansion of service territory, and to the acquisition of other water purveyors. Since 1929, the Company has been under the continuing jurisdiction of the Commission.

PRESENT OPERATIONS

2. The Company presently owns and operates water systems in sixteen operating districts throughout California.

3. During 2022, the Company produced or purchased approximately 58,035,529 CCF of water. Approximately 50.9% of GSWC's supply came from groundwater production wells situated throughout GSWC's service areas. GSWC supplemented its groundwater production with wholesale purchases from Metropolitan Water

[1] On July 1, 2020, as authorized by D.19-12-039, GSWC transferred its Bear Valley Electric Division to a newly formed sister corporation, Bear Valley Electric Service, Incorporated.

District ("MWD") member agencies and regional water suppliers (roughly 44.9% of total demand) and with authorized diversions from rivers (roughly 3.5%) under contracts with the United States Bureau of Reclamation (“Bureau”) and the Sacramento Municipal Utility District (“SMUD”). GSWC also utilizes recycled water supplies to serve recycled water customers in several service areas. GSWC continually assesses its water rights and groundwater storage assets.

4. More than half the Company's total water customers reside within the service limits of the MWD. Therefore, the greater part of the Company's water customers are so situated that they have the benefit of a supplemental water supply.

5. As of December 31, 2022, the Company had an investment in Net Utility Plant of $1,606,307,214 serving approximately 263,000 water customers, and had total operating revenues of $340,602,000.

6. As of December 31, 2022, AWR (GSWC’s parent) had 36,962,241 shares of Common Stock outstanding.

7. The Board of Directors of the Company include: Anne M. Holloway, Chairman; Robert J. Sprowls, President and CEO; Diana M. Bontá; Steven D. Davis; Thomas A. Eichelberger; John R. Fielder; Mary Ann Hopkins; C. James Levin and Janice F. Wilkins.

ORGANIZATION

8. Robert J. Sprowls, President and CEO oversees the Vice President of Regulatory Affairs; Paul Rowley, Senior Vice President Regulated Water Utility who oversees the Vice President of Operations, the Vice President of Environmental Quality, and the Vice President of Asset Management; and Eva G. Tang, Senior Vice President Finance, CFO and Secretary who oversees the Vice President Finance, Treasurer & Assistant Secretary, the Director of Information Technology, and the Manager of

Internal Audit. The General Office of the Company is located at 630 E. Foothill Boulevard, San Dimas, California 91773. The Company organization is shown on Table 2-A.

9. The Company's Administrative, Accounting, Risk Management, Finance, Internal Audit, Human Capital Management, Information Services, and Regulatory Affairs functions are performed at its General Office headquarters.

ACCOUNTING AND FINANCE

10. Accounting and Finance, headquartered at the General Office, is headed by the Vice President of Finance, Treasurer and Assistant Secretary, Gladys Farrow.

11. The Office of the Treasurer is responsible for: (1) financial management of the Company including short-term debt, cash management, banking relationships, long-term debt placement and sales of equity; (2) financial reporting and analysis; (3) information services; (4) strategic and business planning; (5) purchasing administration; (6) budgeting; (7) payroll; and (8) debt-holder and shareholder matters. The goal of the Office of the Treasurer is to ensure cost-effective financial management of the Company that is consistent with market conditions.

12. The Financial Management section is responsible for monitoring the Company's general financial condition and makes appropriate recommendations to effectively deal with changing conditions to the Treasurer by performing such duties as: Cash management; corporate borrowing and investing; maintaining and developing purchasing policies and procedures; coordinating field purchasing; payroll, and preparing and reviewing cost of debt studies to be used in regulatory proceedings.

13. The Financial Planning and Analysis section supports the Office of the Treasurer through: the annual strategic and business planning process; acquisition and divestiture analyses and reporting to the Securities and Exchange Commission

("SEC"), Commission and other external entities; coordinates the preparation of the annual operating and capital budgets, including cost/benefit justification for large projects; maintains balancing account and supply cost accounting; performs overhead rate studies; and conducts the Company's investor relations program.

14. The Office of the Controller is responsible for: (1) accounting policies and procedures in accordance with generally accepted accounting principles; (2) accounting functions of the Company including the preparation of internal and external monthly, quarterly and annual financial statements; (3) property accounting and valuations; (4) accounts payable; and (5) inventory analysis. The goal of the Office of the Controller is to report the financial operations of the Company in a correct and timely manner. The Office of the Controller is divided into three separate groups.

15. Accounting Specialists (General Accounting) perform month-end closing procedures to prepare the monthly, quarterly, and annual financial statements of the Company, and perform other duties such as reconciliation of general ledger accounts, miscellaneous accounts receivable, the setting of accounting policies and procedures, and calculating, among other things, monthly unbilled revenue and the accounting for all regulatory balancing and memorandum accounts and related adjustments.

16. Accounts Payable is responsible for ensuring the timely and correct payment of all invoices, including maintaining vendor information for applicable IRS reporting purposes and maintaining all fleet records.

17. Property Accounting is responsible for the timely closing of CWIP to Plant and reconciliation to the general ledger. Among other things, property accounting is responsible for detail review of: (i) the various utility plant schedules supporting property valuation for reporting and for use in general rate cases filed with the Commission; (ii) depreciation schedules ensuring proper rates approved by the

Commission are being used; (iii) monthly roll-forward schedules of utility plant, CWIP, depreciation reserve, advances for construction and CIAC; (iv) the closing and recording of general work orders to the utility plant records. In addition, property accounting monitors the overhead pool and related month-end balances, as well as assists in calculating the annual capital overhead rates and adjusting them as needed.

18. Reporting to the Vice President/Treasurer, the Tax Director is responsible for the calculation of federal and state income taxes and the preparation of annual federal, state, corporate, sales and use, and quarterly payroll tax returns.

INFORMATION TECHNOLOGY

19. Information Technology, headquartered at the General Office, is headed by the Director of IT, Randell Miller. The Information Technology Department develops and supports system enterprise applications; provides personal computer and mobile device support; designs, implements and supports network and security; and facilitates mail and General Office pool vehicles. The IT Director is also responsible for addressing cybersecurity matters including GSWC's investments in information technology to monitor and address cybersecurity threats and attempted cyber-attacks, and to improve GSWC's posture in addressing security vulnerabilities.

INTERNAL AUDIT

20. Internal Audit headquartered at the General Office, is headed by the Internal Audit Manager, Patrick Feng. The Internal Audit Manager reports directly to the Chair of the Audit Committee of the Company's Board of Directors, with a secondary executive reporting line to the CFO. The Internal Audit group performs various operational, financial and SOX compliance audits of the business processes to provide an independent assurance that the Company's risk management, governance and internal controls processes are operating effectively. Internal Audit

helps this organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management procedures in place; controls to prevent and detect fraud and theft of the organization's assets; compliance with laws and regulations; and making recommendations on process improvement.

HUMAN CAPITAL MANAGEMENT

21. Human Capital Management, headquartered at the General Office, is headed by the Director of Human Capital Management, Risk Services and Senior Counsel, Matthew Currie. The Human Capital Management Department is responsible for the development of policies and procedures related to Compensation, Benefits, Employee Relations, Labor Relations, Recruitment/Selection, Affirmative Action and Equal Employment Opportunity. As GSWC continues to move forward, employee development will remain a crucial part of the success of achieving the Mission of Excellence and enhancing the vision of continuous quality customer service. Training helps employees accomplish tasks by expanding their knowledge to carry out the various types of work that they perform, and improves the way they do their job. The Risk Services Department provides claims monitoring and insurance processing.

REGULATORY AFFAIRS

22. Regulatory Affairs, headquartered at the General office, is headed by Vice President, Jon Pierotti. The Regulatory Affairs Department is responsible for the management of all Public Utilities Commission activities. This includes all proceedings before the California Commission including General Rate Case proceedings; Orders Instituting Investigations; Orders Instituting Rulemakings; Advice Letter filings; Rate and Tariff oversight and maintenance, analysis, evaluation and compliance on all regulatory agency directives; and various economic analyses, valuation studies and special projects.

OPERATIONS – REGULATED UTILITIES

23. The Senior Vice President of Regulated Water Utility, Paul Rowley is responsible for overseeing the operations of the California water regulated utility. Asset Management, Customer Support Services and Environmental Quality make up Centralized Operations Support (COPS), and are located throughout the state and at GSWC Administration Offices located at the Via Verde office in San Dimas, California. The Customer Service Center is located in the Via Verde office in San Dimas, California.

CUSTOMER SUPPORT SERVICES

24. Customer Support Services is overseen by the Senior Vice President of Regulated Water Utility, Paul Rowley. The Company is dedicated to efficient use of water and energy and to quality customer service. The Company continues to make a concerted effort to improve customer services and customer relations. This effort includes educating its stakeholders on effective water conservation practices, programs and devices that align with California's long-term water conservation objectives. While the Company is continually looking for ways to upgrade customer services as well as operation and maintenance activities, it also remains focused on implementing programs throughout the Company to improve efficiencies that ensure a sufficient supply of good quality water at the least possible cost is available for its customers.

WATER OPERATIONS

25. The water operations of the company are overseen by the Vice President of Operations, David Schickling. GSWC's service areas are separated into three regions. Within each region, districts are identified as major service areas and then separated into Customer Service Areas (CSA). Region 1 covers the northern portion of the company from Simi Valley, California to Clearlake, California north of Sacramento. Region 1 has six separate ratemaking areas. Region 2 covers the Los Angeles Metropolitan area of the company and is a single ratemaking area. Region

3 covers the mountain and desert areas of Southern California from Wrightwood, south to Calipatria, the foothill area of Los Angeles County and the Orange County area. Region III is a single ratemaking area.

ENVIROMENTAL QUALITY

26. Environmental Quality is headed by the Vice President of Environmental Quality, Sunil Pillai. The Environmental Quality Department is responsible for the management of all water quality and environmental compliance activities; Water Use Efficiency; and Water Resources. Procurement Services also report to the Vice President of Environmental Quality.

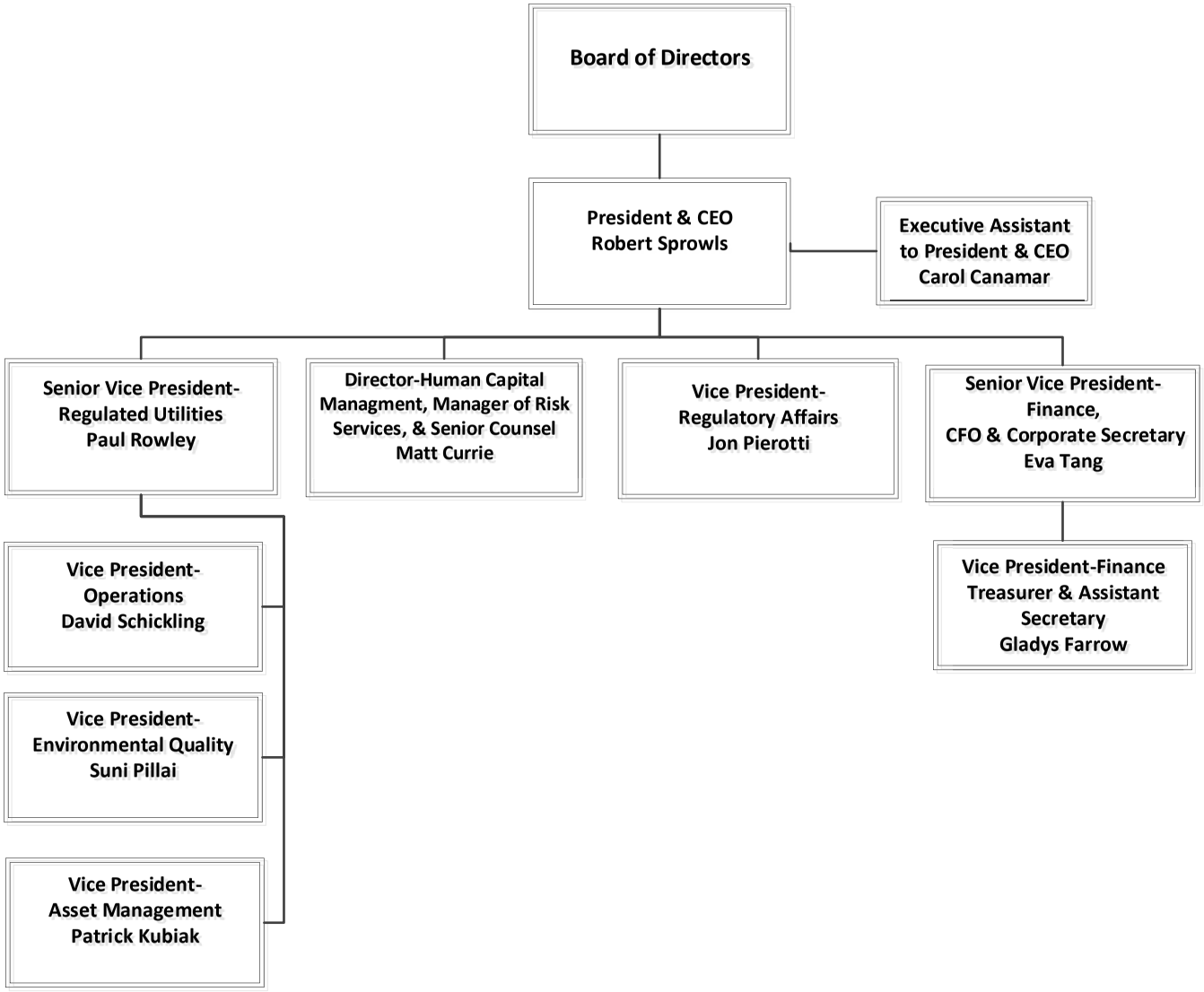
27. Water quality continues to be an important aspect of customer relations. The Company prepares a Consumer Confidence Report (Annual Water Quality Report), which is mailed to each customer and depicts how the Company's water supplies meet or exceed the Federal and State Drinking Water Standards. The company faces challenges of new and ever-changing water quality regulation from the Environmental Protection Agency (EPA) and the California Department of Public Heath (DPH).

ASSET MANAGMENT

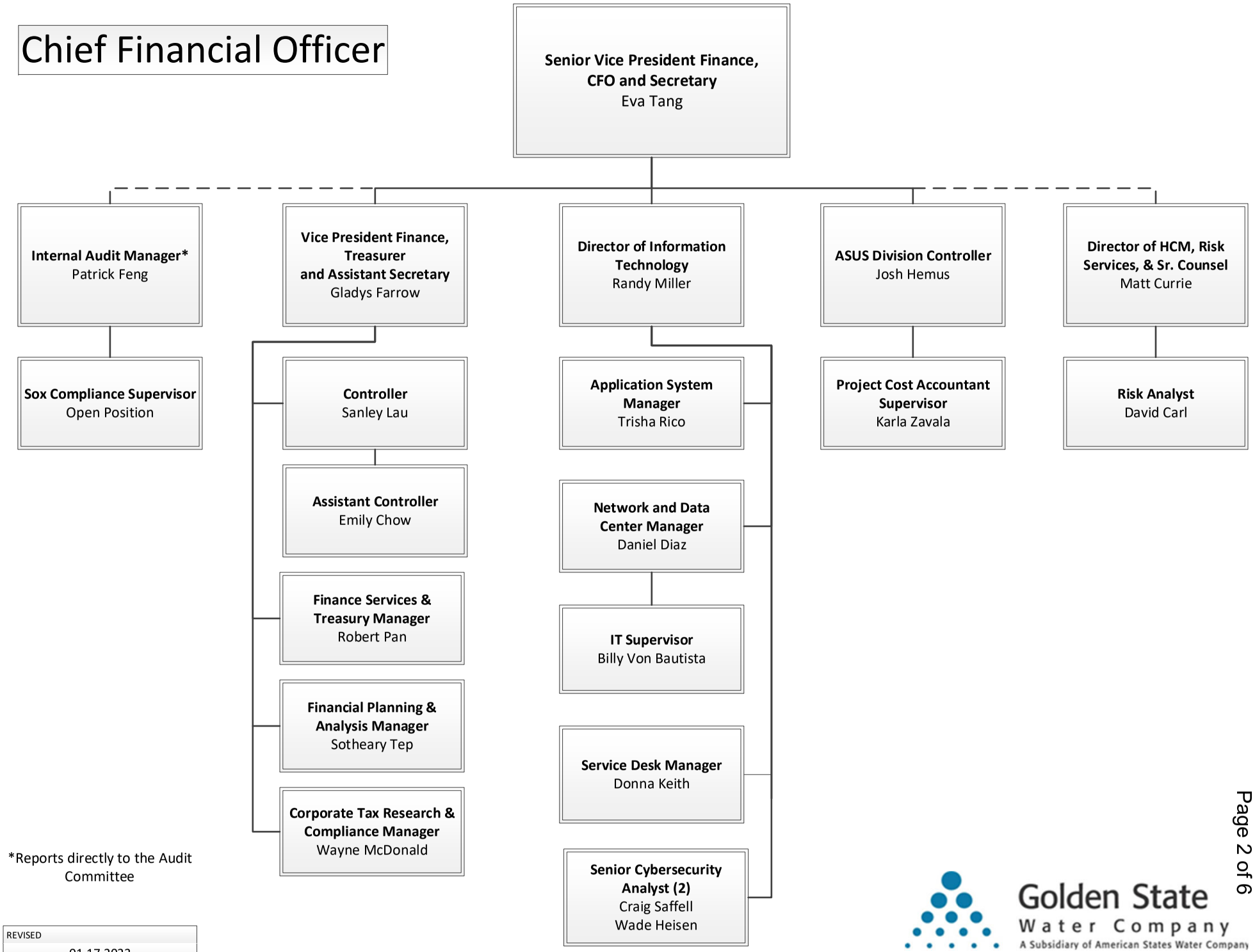
28. The Asset Management Department is headed by the Vice President of Asset Management, Patrick Kubiak. Along with water quality regulation, infrastructure replacement is a primary factor in the increasing cost of providing water service to GSWC customers. The Company is faced with increasing demands for new infrastructure, plant and facilities to comply with increasingly strict state and federal safe drinking water laws and regulations. The Company believes that the state's water supply will continue to be impacted by climate change, water quality regulations and environmental restrictions will require investment in infrastructure, plant and facilities to develop new sources of supply, make existing sources of supply more reliable, and to encourage and implement water conservation

measures including water reclamation and reuse. The Company is also faced with the need to replace or upgrade water infrastructure, plant and facilities and to design and construct all such replacements and improvements to meet the governing fire flow standards for public fire protection purposes. Replacements and improvements of facilities are planned in accordance with the expectations of the communities in which GSWC serves and aligned with the state's various objectives that include greenhouse gas emissions, human right to water programs, and climate change impacts. GSWC realizes the magnitude of necessary replacements and their impact on customers' rates, and is coordinating priorities with communities in the planning process.

Executive


Board of Directors
President & CEO
Robert Sprowls
Executive Assistant
to President & CEO
Carol Canamar
Senior Vice President-
Regulated Utilities
Paul Rowley
Director-Human Capital
Managment, Manager of Risk
Services, & Senior Counsel
Matt Currie
Vice President-
Regulatory Affairs
Jon Pierotti
Senior Vice President-
Finance,
CFO & Corporate Secretary
Eva Tang
Vice President-
Operations
David Schickling
Vice President-
Environmental Quality
Suni Pillai
Vice President-
Asset Management
Patrick Kubiak
Vice President-Finance
Treasurer & Assistant
Secretary
Gladys Farrow

Chief Financial Officer



*Reports directly to the Audit Committee

REVISED
01.17.2023

Golden State Water Company
A Subsidiary of American States Water Company

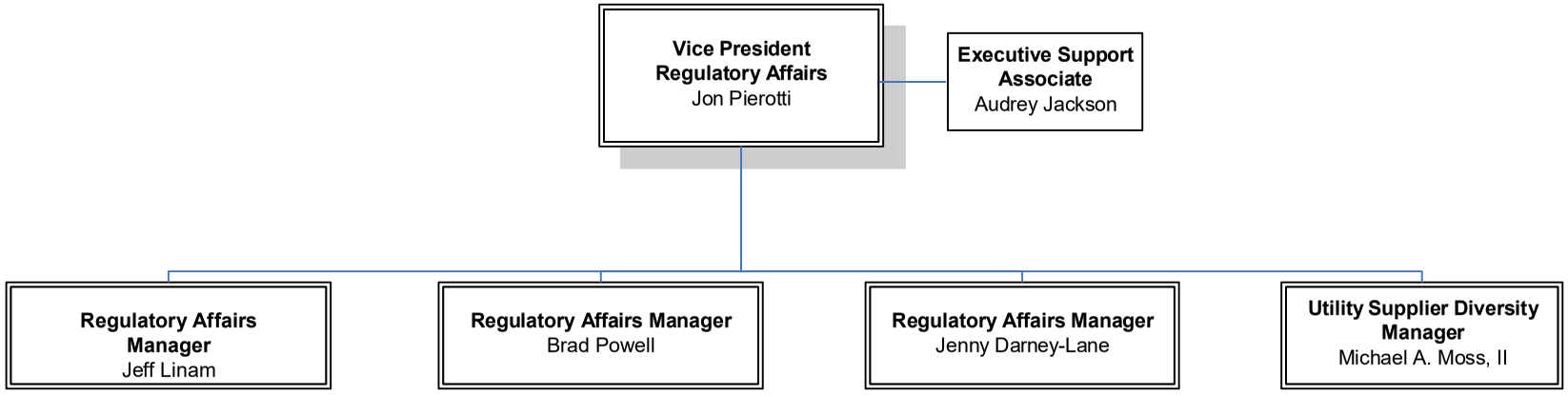
Executive
Human Capital Management

Director of Human Capital Management, Risk Svcs. & Sr. Counsel
Matthew Currie

REVISED/REVIEWED
2/13/2017

Golden State Water Company
A Subsidiary of American States Water Company

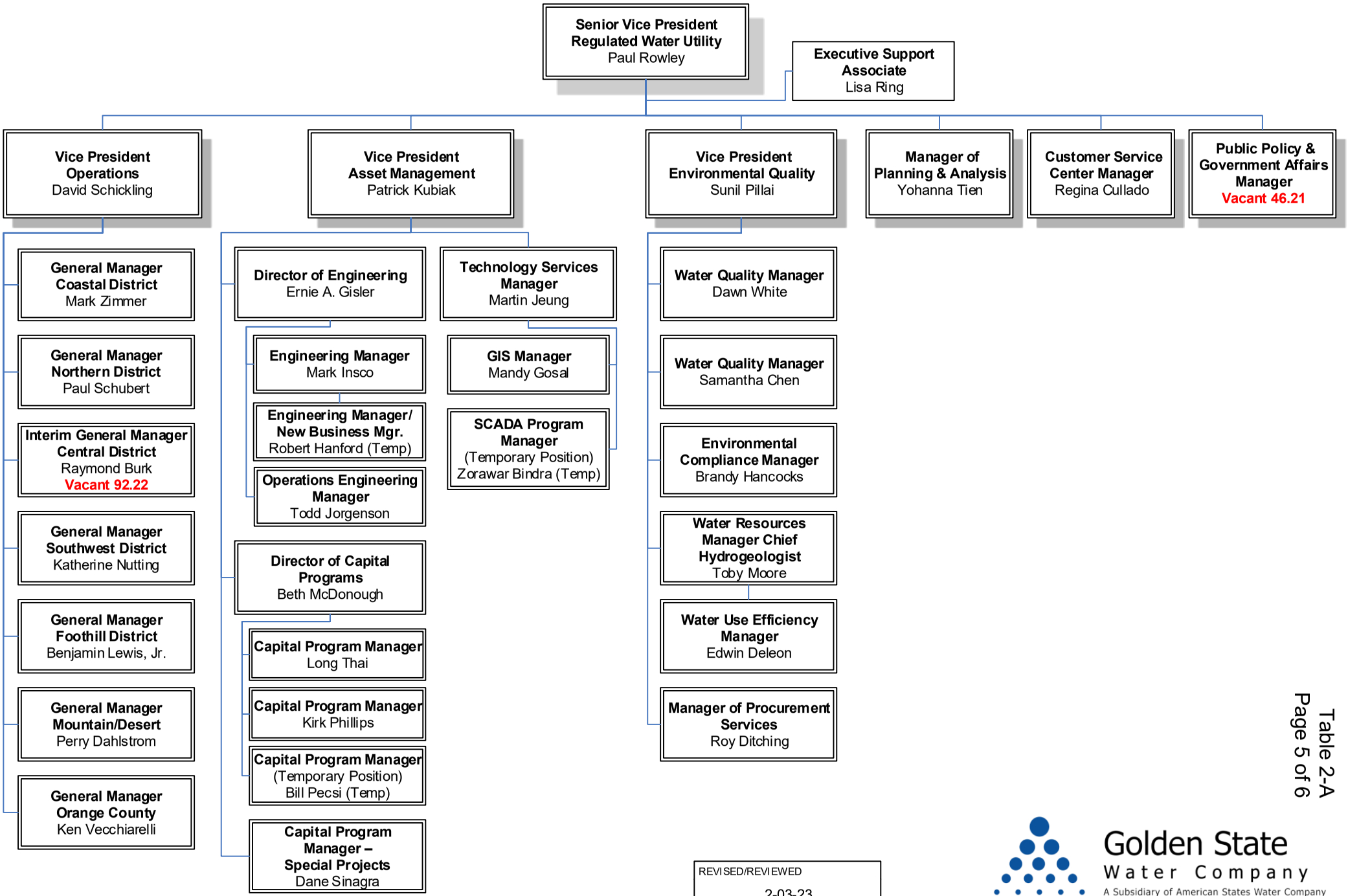
Executlve
Regulatory Affairs



REVISED
4/27/2023

Golden State
Water Company
A Subsidiary of American States Water Company

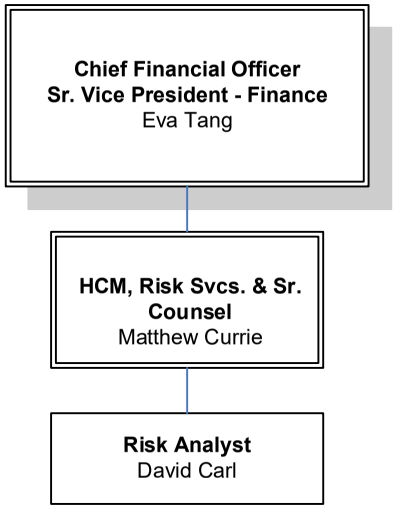
Executive
Regulated Water Utility



REVISED/REVIEWED
2-03-23

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Risk Services



REVISED/REVIEWED
10/28/2016

Golden State Water Company
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CHAPTER 3

SUMMARY OF EARNINGS

1. The Summary of General Office Revenues and Expenses for the last five recorded years, 2018 through 2022, and three estimated years are shown on Table 3-A. The data is shown in Water Utility Data File (WUDF) format.

REVENUES

2. The Common General Revenues are those received for revenue derived from billing services rendered to cities or their agencies, cross connection certification fees, rebates from purchase cards, and other miscellaneous income items. Refer to the testimony of Gladys Estrada for more detail.

ADMINISTRATIVE AND GENERAL EXPENSES

3. Expenses in this category include general types of expenses that are incurred by the company as a whole and allocated to the various Operating Districts. Expenses incurred directly by the Operating Districts are discussed in the separate District Report on the Results of Operations. Refer to the testimony of Marcus Gomez for more detail.

4. General Expenses include the salaries and expenses of Officers and General Office employees, General Office supplies and expenses, legal and auditing fees, regulatory commission expenses, insurance, pension plan costs, group life medical and dental plan insurance costs for general office employees, trustee fees, transfer

agent fees, General Office depreciation, General Office ad valorem taxes, repairs on General Office common utility plant, and other corporate costs. Refer to the testimony of Marcus Gomez for more detail.

COMMON CUSTOMER ACCOUNT

5. Billing of water and electric customers' bills are performed at the Company's General Office as one of the functions of Customer Support Services. Refer to the testimony of Marcus Gomez for more detail.

COST ALLOCATION

6. The total General Office Revenues and Expenses are allocated between GSWC's regulated water operations, and its affiliates, BVESI and ASUS. Allocations are based on the four-factor methodology (see Table 3-B and Table 3-C). Allocation within GSWC's CPUC-regulated water operations is on an Equivalent Customer basis. The Equivalent Customer Allocation is based on the percentage of customers, on a weighted basis, by Customer Service Area. Refer to the prepared testimony of Jenny Darney-Lane for more detail.

PROPERTY TAXES

7. Table 3-I shows property taxes for the five recorded years (2018 – 2022) and for the estimated test years (2025 – 2027). For more details regarding the property tax expense forecast please refer to the prepared testimony of Wayne McDonald.

STATE AND FEDERAL INCOME TAXES AND ALLOCATION OF GENERAL INCOME TAX DEDUCTIONS TO DISTRICTS

8. State and Federal Taxes on Income are a District Direct Expense and, therefore, are shown only in the District Reports.

COMMON RATE BASE

9. The Common Rate Base items of Utility Plant, Depreciation Reserve, Deferred Income Taxes, Unamortized Investment Tax Credit, Material and Supplies and Working Cash are allocated to the Districts by use of the Equivalent Customer Factor. Table 3-E summarizes these Rate Base items and the allocation to the districts is shown on Table 3-D. Refer to the prepared testimony of Brad Powell for more detail.

COMMON UTILITY PLANT

10. Common Utility Plant and Construction Work in Progress is set forth on Table 3-F. This table also shows the development of the Weighted Average Utility Plant Balance used in Rate Base. Refer to the prepared testimony of Brad Powell for more detail.

DEPRECIATION RESERVE

11. Table 3-G shows the Reserve for Depreciation for Common Utility Plant, the effect of retirements, the amount of accrual in total and amounts charged to clearing and expense accounts, and the development of the Weighted Average Balance used in Rate Base. The derivation of the composite depreciation accrual rate is shown in Table 3-J. Refer to the prepared testimony of Brad Powell for more detail. For more

detail regarding the composite depreciation rate please refer to the testimony of Matt Winslow.

MATERIALS AND SUPPLIES

12. Common Materials and Supplies are included in the allocation of Common Rate Base.

WORKING CASH

13. Table 3-H summarizes the development of the operating working cash based on 2022 utility operations. This amount consists of a cash requirement, which includes special deposits, working funds, and non-interest bearing receivables. This gross cash requirement is reduced by the amount available from the employee withholdings. Refer to the prepared testimony of Brad Powell for more detail.

Table 3-A

Golden State Water Company
GO - All Segments
SUMMARY OF EARNINGS
(in dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Recorded						Estimated				
		Recorded					Escalated					
	Description	2018	2019	2020	2021	2022	5-Yr Average	2023	2024	2025	2026	2027
1	OPERATING REVENUES	479,410	480,147	507,109	523,241	616,433	598,585	709,392	710,243	782,295	797,315	810,710
	OPERATING EXPENSES:											
2	-Purchased Water	0	0	0	0	0	0	0	0	0	0	0
3	-Balancing Account Provision	0	0	0	0	0	0	0	0	0	0	0
4	-Purchased Power	0	0	0	0	0	0	0	0	0	0	0
5	-Pump Taxes	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0	0
7	REVENUE LESS SUPPLY EXPENSES	479,410	480,147	507,109	523,241	616,433	598,585	709,392	710,243	782,295	797,315	810,710
8	-Chemical	0	624	91	0	0	176	0	0	0	0	0
9	-Allocated (GO) Utility Support Services	333,886	725,003	1,045,481	649,188	731,640	802,603	-	-	-	-	-
10	--Common Customer Account	333,886	725,003	1,045,481	649,188	731,640	802,603	412,094	412,588	417,952	425,977	433,133
11	--Allocated Customer Acct. Labor	0	0	0	0	0	0					
12	--Allocated Customer Acct. Other	0	0	0	0	0	0	0	0	0	0	0
13	-Postage	1,114,204	1,056,989	953,763	860,861	951,846	1,149,089	1,197,920	1,199,357	1,214,949	1,238,276	1,259,079
14	-Uncollectible	0	0	0	0	0	0	-	-	-	-	-
15	-Operation Labor	1,779,705	1,824,197	1,838,302	1,819,574	2,258,146	2,008,882	2,577,814	2,711,860	2,806,776	2,868,525	2,931,632
16	-Other Operation Expenses	354,959	307,498	292,193	275,197	360,425	367,671	737,300	738,185	747,781	762,139	774,943
17	TOTAL OPERATION EXPENSES	3,582,754	3,914,312	4,129,830	3,604,820	4,302,057	4,328,422	4,925,128	5,061,991	5,187,458	5,294,916	5,398,787
18	-Maintenance Labor	0	832	141	(0)	0	209	0	0	0	0	0
19	-Other Maintenance	0	11	0	614	14	139	141	141	143	145	148
20	TOTAL MAINTENANCE EXPENSES	0	843	141	614	14	348	141	141	143	145	148
21	TOTAL O&M EXCLUDING A&G	3,582,754	3,915,155	4,129,971	3,605,434	4,302,071	4,328,770	4,925,268	5,062,131	5,187,600	5,295,061	5,398,934
22	-Office Supplies & Expenses	1,845,045	1,941,885	1,466,355	1,708,281	2,057,134	2,080,743	2,069,167	2,071,650	2,098,581	2,138,874	2,174,807
23	-Property Insurance	291,526	296,680	305,756	307,042	323,722	337,314	303,838	334,222	376,000	423,000	475,875
24	-Injuries and Damages	959,598	465,607	594,544	1,121,912	2,551,781	1,219,293	2,879,710	3,304,265	3,932,513	4,775,752	5,810,976
25	-Pension and Benefits	10,593,828	10,422,445	10,824,356	12,078,204	9,625,527	11,336,732	12,106,354	12,889,441	15,432,706	16,111,091	16,922,222
26	-Business Meals	60,451	63,996	22,729	5,795	19,103	41,605	42,063	42,113	42,661	43,480	44,210
27	-Regulatory Expenses	1,266,176	136,610	673,467	1,109,887	722,677	865,346	0	0	1,318,700	1,318,700	1,318,700
28	-Outside Services	6,722,489	6,697,650	7,141,989	6,686,671	6,343,727	7,457,873	8,268,994	8,599,754	9,443,744	9,301,494	9,673,554
29	-Miscellaneous	2,275,568	2,337,312	2,290,995	2,294,087	2,601,086	2,721,561	2,751,498	2,754,800	2,790,612	2,844,192	2,891,974
30	-Allocated GO and District Office	0	0	0	0	0	0	-	-	-	-	-
31	--Allocated A&G Labor	0	0	0	0	0	0					
32	--Allocated A&G Other	0	0	0	0	0	0					-
33	-Other Maintenance of General Plant	2,470,709	2,792,182	2,868,126	3,079,527	3,026,163	3,277,978	3,595,882	3,801,480	4,327,514	4,410,603	4,484,701
34	-Rent	394,673	600,760	499,075	474,625	470,409	541,064	424,713	442,788	464,149	482,715	502,024
35	-A&G Capitalized	(1,922,068)	(1,983,928)	(1,975,371)	(1,978,035)	(2,042,571)	(2,288,751)	(3,036,734)	(3,118,097)	(3,572,539)	(3,557,193)	(3,672,934)
36	-A&G Labor	13,888,730	14,513,667	15,213,195	15,168,939	15,943,516	15,788,028	17,461,917	18,369,936	19,012,884	19,431,168	19,858,653
37	TOTAL ADMIN & GENERAL EXPENSES	38,846,725	38,284,865	39,925,215	42,056,935	41,642,276	43,378,787	46,867,401	49,492,351	55,667,525	57,723,875	60,484,762
38	DEPRECIATION AND AMORTIZATION	4,416,877	4,404,237	4,876,073	6,551,960	5,968,734	5,993,460	5,195,682	5,301,405	4,577,802	4,971,673	5,365,543
39	-Property Taxes	188,123	195,355	222,597	241,388	301,737	262,098	378,109	374,245	419,864	475,210	518,192
40	-Payroll Taxes	1,077,107	1,166,914	1,249,727	1,276,159	1,268,785	1,275,491	1,517,981	1,596,916	1,652,808	1,689,170	1,726,331
41	-Local Taxes	7,056	8,334	8,611	8,928	8,515	9,555	9,820	9,832	10,084	10,277	10,450
42	TOTAL TAXES NOT ON INCOME	1,272,286	1,370,603	1,480,935	1,526,475	1,579,037	1,547,144	1,905,910	1,980,992	2,082,755	2,174,657	2,254,973
43	TOTAL EXPENSES EXCLUDING INCOME TAX	48,118,641	47,974,859	50,412,195	53,740,804	53,492,117	55,248,161	58,894,260	61,836,880	67,515,683	70,165,265	73,504,213
44	NET OP REVENUE BEFORE INCOME TAX	(47,639,231)	(47,494,713)	(49,905,085)	(53,217,564)	(52,875,684)	(54,649,576)	(58,184,869)	(61,126,637)	(66,733,388)	(69,367,950)	(72,693,503)
45	-State Income Tax	0	0	0	0	0	0	-	-	-	-	-
46	-Federal Income Tax	0	0	0	0	0	0	-	-	-	-	-
47	TOTAL INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL OPERATING EXPENSES	48,118,641	47,974,859	50,412,195	53,740,804	53,492,117	55,248,161	58,894,260	61,836,880	67,515,683	70,165,265	73,504,213
49	NET OPERATING REVENUE	(47,639,231)	(47,494,713)	(49,905,085)	(53,217,564)	(52,875,684)	(54,649,576)	(58,184,869)	(61,126,637)	(66,733,388)	(69,367,950)	(72,693,503)
50	RATE BASE	32,811,819	33,195,349	37,223,720	31,643,543	31,237,008	-	29,415,743	31,104,793	36,689,242	40,206,535	43,723,827

Table 3-A

Golden State Water Company
9011 - GO - Corporate Support (GOCS)
SUMMARY OF EARNINGS
(in dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Recorded						Estimated				
		Recorded					Escalated					
	Description	2018	2019	2020	2021	2022	5-Yr Average	2023	2024	2025	2026	2027
1	OPERATING REVENUES	58,642	89,424	80,740	80,055	97,866	93,307	94,333	94,446	95,674	97,511	99,149
	OPERATING EXPENSES:											
2	-Purchased Water	0	0	0	0	0	0	0	0	0	0	0
3	-Balancing Account Provision	0	0	0	0	0	0	0	0	0	0	0
4	-Purchased Power	0	0	0	0	0	0	0	0	0	0	0
5	-Pump Taxes	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0	0
7	REVENUE LESS SUPPLY EXPENSES	58,642	89,424	80,740	80,055	97,866	93,307	94,333	94,446	95,674	97,511	99,149
8	-Chemical	0	0	0	0	0	0	0	0	0	0	0
9	-Allocated (GO) Utility Support Services	0	0	0	0	0	0	-	-	-	-	-
10	--Common Customer Account	0	0	0	0	0	0	0	0	0	0	0
11	--Allocated Customer Acct. Labor	0	0	0	0	0	0					
12	--Allocated Customer Acct. Other	0	0	0	0	0	0	0	0	0	0	0
13	-Postage	0	0	0	0	0	0	0	0	0	0	0
14	-Uncollectible	0	0	0	0	0	0	-	-	-	-	-
15	-Operation Labor	325	(3)	(0)	1,131	(9)	306	(9)	(10)	(10)	(10)	(11)
16	-Other Operation Expenses	0	324	500	0	0	200	203	203	206	210	213
17	TOTAL OPERATION EXPENSES	325	321	500	1,131	(9)	507	193	193	195	199	202
18	-Maintenance Labor	0	0	140	(0)	0	30	0	0	0	0	0
19	-Other Maintenance	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL MAINTENANCE EXPENSES	0	0	140	(0)	0	30	0	0	0	0	0
21	TOTAL O&M EXCLUDING A&G	325	321	640	1,131	(9)	536	193	193	195	199	202
22	-Office Supplies & Expenses	1,125,695	1,159,135	930,271	1,144,430	1,238,668	1,290,651	1,304,848	1,306,414	1,323,397	1,348,806	1,371,466
23	-Property Insurance	9,740	10,001	10,325	10,356	10,922	11,357	9,259	10,185	11,458	12,890	14,502
24	-Injuries and Damages	1,089,188	1,099,590	1,345,593	1,598,426	1,609,379	1,480,632	1,891,286	2,173,414	2,594,727	3,134,692	3,799,528
25	-Pension and Benefits	6,865,762	5,896,617	6,644,123	7,746,641	7,365,226	7,291,907	7,517,358	7,947,269	9,284,345	9,628,366	10,037,561
26	-Business Meals	14,726	17,905	3,868	2,685	8,437	11,341	11,465	11,479	11,628	11,852	12,051
27	-Regulatory Expenses	0	11,569	0	0	0	2,674	0	0	0	0	0
28	-Outside Services	4,404,024	4,452,429	3,833,256	3,423,080	3,423,226	4,357,540	4,584,587	4,767,970	4,958,689	5,157,037	5,363,318
29	-Miscellaneous	1,882,247	1,923,584	1,916,300	1,897,155	2,182,612	2,259,997	2,284,857	2,287,599	2,317,337	2,361,830	2,401,509
30	-Allocated GO and District Office	0	0	0	0	0	0	-	-	-	-	-
31	--Allocated A&G Labor	0	0	0	0	0	0					
32	--Allocated A&G Other	0	0	0	0	0	0					0
33	-Other Maintenance of General Plant	1,162,523	1,421,624	1,339,193	1,616,114	1,497,544	1,617,662	1,593,815	1,760,184	2,221,225	2,263,872	2,301,905
34	-Rent	1,498	(2,404)	2,018	3,164	3,424	1,617	0	0	0	0	0
35	-A&G Capitalized	(1,249,626)	(1,285,884)	(1,099,114)	(1,107,641)	(1,243,361)	(1,386,781)	(1,958,270)	(2,003,710)	(2,207,076)	(2,276,207)	(2,345,485)
36	-A&G Labor	7,686,646	7,792,005	8,662,171	8,921,048	9,045,733	8,891,803	9,545,441	10,041,803	10,393,267	10,621,918	10,855,601
37	TOTAL ADMIN & GENERAL EXPENSES	22,992,424	22,496,173	23,588,004	25,255,459	25,141,810	25,830,400	26,784,646	28,302,607	30,908,998	32,265,056	33,811,956
38	DEPRECIATION AND AMORTIZATION	2,865,699	3,145,783	3,411,321	3,959,779	4,027,080	3,987,194	3,176,738	3,067,319	698,937	760,639	822,340
39	-Property Taxes	140,518	148,909	184,612	210,988	159,363	194,396	149,335	141,290	175,290	233,422	286,948
40	-Payroll Taxes	545,727	549,667	589,248	604,977	593,536	609,390	723,053	760,651	787,274	804,594	822,295
41	-Local Taxes	6,966	6,734	7,292	7,583	8,515	8,527	8,603	8,613	8,725	8,892	9,042
42	TOTAL TAXES NOT ON INCOME	693,211	705,311	781,152	823,548	761,414	812,313	880,990	910,555	971,290	1,046,908	1,118,285
43	TOTAL EXPENSES EXCLUDING INCOME TAX	26,551,660	26,347,588	27,781,116	30,039,917	29,930,295	30,630,444	30,842,567	32,280,674	32,579,420	34,072,803	35,752,784
44	NET OP REVENUE BEFORE INCOME TAX	(26,493,019)	(26,258,164)	(27,700,376)	(29,959,862)	(29,832,429)	(30,537,137)	(30,748,234)	(32,186,228)	(32,483,746)	(33,975,292)	(35,653,635)
45	-State Income Tax	0	0	0	0	0	0	-	-	-	-	-
46	-Federal Income Tax	0	0	0	0	0	0	-	-	-	-	-
47	TOTAL INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL OPERATING EXPENSES	26,551,660	26,347,588	27,781,116	30,039,917	29,930,295	30,630,444	30,842,567	32,280,674	32,579,420	34,072,803	35,752,784
49	NET OPERATING REVENUE	(26,493,019)	(26,258,164)	(27,700,376)	(29,959,862)	(29,832,429)	(30,537,137)	(30,748,234)	(32,186,228)	(32,483,746)	(33,975,292)	(35,653,635)
50	RATE BASE	15,039,076	16,076,528	14,672,675	13,986,687	14,267,081	-	12,119,467	12,468,168	17,759,166	22,184,282	26,609,398

Table 3-A

Golden State Water Company
9012 - GO - Utility Support (GOUS)
SUMMARY OF EARNINGS
(in dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Recorded						Estimated				
		Recorded					Escalated					
	Description	2018	2019	2020	2021	2022	5-Yr Average	2023	2024	2025	2026	2027
1	OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	-
	OPERATING EXPENSES:											
2	-Purchased Water	0	0	0	0	0	0	0	0	0	0	0
3	-Balancing Account Provision	0	0	0	0	0	0	0	0	0	0	0
4	-Purchased Power	0	0	0	0	0	0	0	0	0	0	0
5	-Pump Taxes	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0	0
7	REVENUE LESS SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0	0
8	-Chemical	0	0	0	0	0	0	0	0	0	0	0
9	-Allocated (GO) Utility Support Services	333,886	298,290	214,221	57,367	59,976	233,874	-	-	-	-	-
10	--Common Customer Account	333,886	298,290	214,221	57,367	59,976	233,874	278,472	278,806	282,430	287,853	292,689
11	--Allocated Customer Acct. Labor	0	0	0	0	0	0					
12	--Allocated Customer Acct. Other	0	0	0	0	0	0	0	0	0	0	0
13	-Postage	1,114,204	1,056,989	511,195	0	0	665,043	9	9	9	9	9
14	-Uncollectible	0	0	0	0	0	0	-	-	-	-	-
15	-Operation Labor	375,623	410,943	458,963	472,305	470,782	461,946	469,196	493,594	510,870	522,109	533,595
16	-Other Operation Expenses	172,770	161,688	79,022	2,076	1,011	103,170	483,413	483,993	490,285	499,699	508,094
17	TOTAL OPERATION EXPENSES	1,996,483	1,927,910	1,263,401	531,748	531,769	1,464,033	1,231,090	1,256,402	1,283,594	1,309,670	1,334,387
18	-Maintenance Labor	0	0	0	0	0	0	0	0	0	0	0
19	-Other Maintenance	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL O&M EXCLUDING A&G	1,996,483	1,927,910	1,263,401	531,748	531,769	1,464,033	1,231,090	1,256,402	1,283,594	1,309,670	1,334,387
22	-Office Supplies & Expenses	165,722	197,674	144,039	65,628	32,320	146,036	145,089	145,263	147,152	149,977	152,497
23	-Property Insurance	0	0	0	0	0	0	0	0	0	0	0
24	-Injuries and Damages	118,426	156,581	188,769	181,872	178,025	181,550	205,660	236,191	280,739	340,285	414,045
25	-Pension and Benefits	1,193,250	1,260,755	1,224,848	1,033,485	581,474	1,127,841	823,758	885,002	1,096,899	1,153,022	1,220,704
26	-Business Meals	7,224	13,723	2,393	204	215	5,879	5,944	5,951	6,028	6,144	6,247
27	-Regulatory Expenses	516	73	0	0	0	139	0	0	0	0	0
28	-Outside Services	614,989	583,974	481,212	746,025	418,611	632,649	891,955	927,633	964,738	1,003,328	1,043,461
29	-Miscellaneous	1,318	3,548	199	468	0	1,360	1,375	1,377	1,395	1,421	1,445
30	-Allocated GO and District Office	0	0	0	0	0	0	-	-	-	-	-
31	--Allocated A&G Labor	0	0	0	0	0	0					
32	--Allocated A&G Other	0	0	0	0	0	0					0
33	-Other Maintenance of General Plant	1,090,409	1,155,583	1,179,233	1,123,354	1,133,778	1,315,240	1,300,845	1,333,314	1,385,506	1,412,108	1,435,831
34	-Rent	27,956	28,271	31,937	31,779	33,752	33,941	0	0	0	0	0
35	-A&G Capitalized	(170,927)	(180,640)	(142,557)	(182,829)	(111,380)	(184,065)	(251,211)	(259,895)	(288,439)	(299,183)	(310,247)
36	-A&G Labor	1,223,611	1,621,509	1,624,045	1,112,597	1,207,430	1,438,725	1,203,362	1,265,937	1,310,245	1,339,070	1,368,530
37	TOTAL ADMIN & GENERAL EXPENSES	4,272,494	4,841,051	4,734,118	4,112,583	3,474,224	4,699,294	4,326,778	4,540,772	4,904,263	5,106,172	5,332,513
38	DEPRECIATION AND AMORTIZATION	1,064,602	880,639	909,868	929,008	878,551	1,082,529	777,150	761,250	1,115,461	1,154,498	1,193,535
39	-Property Taxes	0	0	0	0	97,756	19,551	80,685	59,006	47,307	38,049	32,402
40	-Payroll Taxes	102,671	142,762	149,919	116,888	155,847	140,894	126,694	133,282	137,947	140,982	144,083
41	-Local Taxes	0	0	0	0	0	0	-	-	-	-	-
42	TOTAL TAXES NOT ON INCOME	102,671	142,762	149,919	116,888	253,604	160,445	207,379	192,288	185,254	179,031	176,485
43	TOTAL EXPENSES EXCLUDING INCOME TAX	7,436,250	7,792,362	7,057,306	5,690,226	5,138,147	7,406,301	6,542,396	6,750,713	7,488,572	7,749,371	8,036,921
44	NET OP REVENUE BEFORE INCOME TAX	(7,436,250)	(7,792,362)	(7,057,306)	(5,690,226)	(5,138,147)	(7,406,301)	(6,542,396)	(6,750,713)	(7,488,572)	(7,749,371)	(8,036,921)
45	-State Income Tax	0	0	0	0	0	0	-	-	-	-	-
46	-Federal Income Tax	0	0	0	0	0	0	-	-	-	-	-
47	TOTAL INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL OPERATING EXPENSES	7,436,250	7,792,362	7,057,306	5,690,226	5,138,147	7,406,301	6,542,396	6,750,713	7,488,572	7,749,371	8,036,921
49	NET OPERATING REVENUE	(7,436,250)	(7,792,362)	(7,057,306)	(5,690,226)	(5,138,147)	(7,406,301)	(6,542,396)	(6,750,713)	(7,488,572)	(7,749,371)	(8,036,921)
50	RATE BASE	13,908,013	10,693,358	11,599,809	8,515,896	6,552,210	-	4,841,310	4,024,767	3,039,068	2,604,995	2,170,922

Table 3-A

Golden State Water Company
9013 - GO - Central Operations (GOCO)
SUMMARY OF EARNINGS
(in dollars)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Recorded						Estimated				
		Recorded					Escalated					
	Description	2018	2019	2020	2021	2022	5-Yr Average	2023	2024	2025	2026	2027
1	OPERATING REVENUES	420,768	390,723	426,369	443,186	518,566	505,278	615,059	615,797	686,621	699,804	711,561
	OPERATING EXPENSES:											
2	-Purchased Water	0	0	0	0	0	0	0	0	0	0	0
3	-Balancing Account Provision	0	0	0	0	0	0	0	0	0	0	0
4	-Purchased Power	0	0	0	0	0	0	0	0	0	0	0
5	-Pump Taxes	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0	0
7	REVENUE LESS SUPPLY EXPENSES	420,768	390,723	426,369	443,186	518,566	505,278	615,059	615,797	686,621	699,804	711,561
8	-Chemical	0	624	91	0	0	176	0	0	0	0	0
9	-Allocated (GO) Utility Support Services	0	426,713	831,260	591,822	671,664	568,729	-	-	-	-	-
10	--Common Customer Account	0	426,713	831,260	591,822	671,664	568,729	133,622	133,783	135,522	138,124	140,444
11	--Allocated Customer Acct. Labor	0	0	0	0	0	0					
12	--Allocated Customer Acct. Other	0	0	0	0	0	0	0	0	0	0	0
13	-Postage	0	0	442,569	860,861	951,846	484,045	1,197,911	1,199,348	1,214,940	1,238,266	1,259,069
14	-Uncollectible	0	0	0	0	0	0	-	-	-	-	-
15	-Operation Labor	1,403,756	1,413,257	1,379,338	1,346,138	1,787,373	1,546,630	2,108,628	2,218,276	2,295,916	2,346,426	2,398,048
16	-Other Operation Expenses	182,189	145,486	212,671	273,121	359,414	264,301	253,684	253,989	257,291	262,231	266,636
17	TOTAL OPERATION EXPENSES	1,585,946	1,986,081	2,865,929	3,071,942	3,770,297	2,863,882	3,693,845	3,805,396	3,903,668	3,985,047	4,064,197
18	-Maintenance Labor	0	832	1	(0)	0	180	0	0	0	0	0
19	-Other Maintenance	0	11	0	614	14	139	141	141	143	145	148
20	TOTAL MAINTENANCE EXPENSES	0	843	1	614	14	319	141	141	143	145	148
21	TOTAL O&M EXCLUDING A&G	1,585,946	1,986,924	2,865,930	3,072,555	3,770,311	2,864,201	3,693,985	3,805,536	3,903,810	3,985,192	4,064,345
22	-Office Supplies & Expenses	553,627	585,075	392,045	498,223	786,146	644,057	619,230	619,973	628,033	640,091	650,845
23	-Property Insurance	281,786	286,679	295,431	296,687	312,800	325,957	294,579	324,037	364,542	410,109	461,373
24	-Injuries and Damages	(248,017)	(790,563)	(939,818)	(658,386)	764,377	(442,890)	782,763	894,661	1,057,047	1,300,775	1,597,403
25	-Pension and Benefits	2,534,816	3,265,072	2,955,385	3,298,077	1,678,827	2,916,984	3,765,238	4,057,170	5,051,461	5,329,703	5,663,957
26	-Business Meals	38,501	32,367	16,468	2,907	10,452	24,385	24,654	24,683	25,004	25,484	25,912
27	-Regulatory Expenses	1,265,660	124,968	673,467	1,109,887	722,677	862,534	0	0	1,318,700	1,318,700	1,318,700
28	-Outside Services	1,703,476	1,661,246	2,827,521	2,517,565	2,501,890	2,467,684	2,792,453	2,904,151	3,520,317	3,141,130	3,266,775
29	-Miscellaneous	392,003	410,180	374,497	396,464	418,474	460,204	465,266	465,824	471,880	480,940	489,020
30	-Allocated GO and District Office	0	0	0	0	0	0	-	-	-	-	-
31	--Allocated A&G Labor	0	0	0	0	0	0					
32	--Allocated A&G Other	0	0	0	0	0	0					0
33	-Other Maintenance of General Plant	217,776	214,975	349,700	340,058	394,842	345,075	701,221	707,981	720,783	734,622	746,964
34	-Rent	365,219	574,893	465,120	439,682	433,233	505,506	424,713	442,788	464,149	482,715	502,024
35	-A&G Capitalized	(501,515)	(517,404)	(733,699)	(687,565)	(687,830)	(717,905)	(827,254)	(854,492)	(1,077,024)	(981,803)	(1,017,202)
36	-A&G Labor	4,978,472	5,100,153	4,926,978	5,135,294	5,690,354	5,457,501	6,713,114	7,062,196	7,309,373	7,470,179	7,634,523
37	TOTAL ADMIN & GENERAL EXPENSES	11,581,807	10,947,641	11,603,094	12,688,893	13,026,242	12,849,093	15,755,977	16,648,972	19,854,265	20,352,646	21,340,292
38	DEPRECIATION AND AMORTIZATION	486,575	377,815	554,884	1,663,174	1,063,103	923,737	1,241,794	1,472,836	2,763,404	3,056,536	3,349,668
39	-Property Taxes	47,604	46,445	37,985	30,399	44,618	48,150	148,089	173,948	197,266	203,739	198,842
40	-Payroll Taxes	428,709	474,485	510,560	554,295	519,401	525,207	668,234	702,982	727,587	743,594	759,953
41	-Local Taxes	90	1,599	1,319	1,345	0	1,029	1,217	1,219	1,359	1,385	1,408
42	TOTAL TAXES NOT ON INCOME	476,403	522,529	549,864	586,039	564,019	574,386	817,541	878,149	926,212	948,717	960,203
43	TOTAL EXPENSES EXCLUDING INCOME TAX	14,130,731	13,834,909	15,573,772	18,010,661	18,423,675	17,211,416	21,509,297	22,805,494	27,447,691	28,343,092	29,714,508
44	NET OP REVENUE BEFORE INCOME TAX	(13,709,963)	(13,444,186)	(15,147,403)	(17,567,475)	(17,905,108)	(16,706,138)	(20,894,239)	(22,189,697)	(26,761,070)	(27,643,288)	(29,002,947)
45	-State Income Tax	0	0	0	0	0	0	-	-	-	-	-
46	-Federal Income Tax	0	0	0	0	0	0	-	-	-	-	-
47	TOTAL INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL OPERATING EXPENSES	14,130,731	13,834,909	15,573,772	18,010,661	18,423,675	17,211,416	21,509,297	22,805,494	27,447,691	28,343,092	29,714,508
49	NET OPERATING REVENUE	(13,709,963)	(13,444,186)	(15,147,403)	(17,567,475)	(17,905,108)	(16,706,138)	(20,894,239)	(22,189,697)	(26,761,070)	(27,643,288)	(29,002,947)
50	RATE BASE	3,864,730	6,425,463	10,951,236	9,140,960	10,417,717	-	12,454,966	14,611,858	15,891,009	15,417,258	14,943,507

Golden State Water **Table 3-B**
Allocations Rates
Derivation of the Allocation Factor - Using Traditional 4-Factor as basis for BVE & Total Water Allocation

CSA Code	District Office	CSA	Equivalent Customers	Water (W) Allocation	Corporate Support (A) Allocation	Regulated Utility (U) Allocation	District Office Allocation Rates	Region Allocation Rates	GSWC Allocation Rates
1001	1025	Arden Cordova	36,264	7.83%	5.88%	6.96%	79.22%	40.09%	7.83%
1002	1025	Bay Point	7,261	1.57%	1.18%	1.40%	15.86%	8.03%	1.57%
1003	1025	Clearlake	2,253	0.49%	0.37%	0.44%	4.92%	2.49%	0.49%
1004	1026	Los Osos	4,024	0.87%	0.65%	0.77%	9.01%	4.45%	0.87%
1005	1026	Santa Maria	20,475	4.42%	3.32%	3.93%	45.84%	22.64%	4.42%
1006	1026	Simi Valley	20,164	4.35%	3.27%	3.87%	45.15%	22.30%	4.35%
1025	1025	Northern District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1026	1026	Coastal District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1050	1050	Region 1 Headquarters	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2001	2025	Central Basin-East	32,006	6.91%	5.19%	6.15%	35.75%	17.04%	6.91%
2002	2025	Central Basin-West	33,668	7.27%	5.46%	6.47%	37.60%	17.92%	7.27%
2003	2025	Culver City	23,865	5.15%	3.87%	4.58%	26.65%	12.70%	5.15%
2004	2026	Southwest	98,314	21.23%	15.95%	18.87%	100.00%	52.34%	21.22%
2025	2025	Central District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2026	2026	Southwest District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2050	2050	Region 2 Headquarters	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3001	3025	Los Alamitos	51,297	11.08%	8.32%	9.85%	62.81%	27.74%	11.08%
3002	3025	Placentia	30,378	6.56%	4.93%	5.83%	37.19%	16.43%	6.56%
3003	3026	Claremont	26,977	5.82%	4.37%	5.18%	35.23%	14.59%	5.82%
3004	3026	San Dimas	30,619	6.60%	4.97%	5.88%	39.97%	16.56%	6.61%
3005	3026	San Gabriel	18,981	4.10%	3.08%	3.65%	24.79%	10.27%	4.10%
3006	3027	Barstow	16,246	3.51%	2.64%	3.12%	61.10%	8.79%	3.51%
3007	3027	Calipatria	2,234	0.48%	0.36%	0.43%	8.40%	1.21%	0.48%
3008	3027	Morongo	1,167	0.25%	0.19%	0.22%	4.39%	0.63%	0.25%
3009	3027	Apple Valley	3,632	0.78%	0.59%	0.69%	13.66%	1.96%	0.78%
3010	3027	Wrightwood	3,312	0.72%	0.54%	0.64%	12.46%	1.79%	0.72%
3025	3025	Orange County District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3026	3026	Foothill District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3027	3027	Mountain District	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3050	3050	Region 3 Headquarters	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9011	0	GO - Corporate Support	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9012	0	GO - Utility Support	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9013	0	GO - Central Operations	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1000	0	Region 1 - Coastal Consolidation	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2000	0	Region 2 - Metro	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3000	0	Region 3	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Golden State Water **Table 3-C**
General Office Allocation
Expense Allocation
(Dollars)

		GO - Coporate Support Expense			GO - Utility Support Expense			GO - Central Operations Expense		
RMA	**RMA Name**	**2025**	**2026**	**2027**	**2025**	**2026**	**2027**	**2025**	**2026**	**2027**
1101	Arden Cordova (RMA)	1,910,044.3	1,997,747.2	2,096,433.7	521,204.6	539,356.2	559,369.7	2,095,391.8	2,164,469.4	2,270,930.8
1102	Bay Point (RMA)	383,308.2	400,908.4	420,712.9	104,840.0	108,491.2	112,516.9	420,148.8	433,999.6	455,346.3
1103	Clearlake (RMA)	120,189.9	125,708.6	131,918.4	32,949.7	34,097.2	35,362.5	131,129.2	135,452.1	142,114.4
1104	Los Osos (RMA)	211,144.3	220,839.4	231,748.6	57,662.0	59,670.2	61,884.3	232,821.3	240,496.6	252,325.6
1105	Santa Maria (RMA)	1,078,460.4	1,127,979.7	1,183,700.7	294,300.9	304,550.3	315,851.0	1,182,839.3	1,221,833.3	1,281,930.3
1106	Simi Valley (RMA)	1,062,218.5	1,110,992.0	1,165,873.9	289,807.7	299,900.6	311,028.8	1,164,106.6	1,202,483.0	1,261,628.2
2000	Region 2 - Metro (RMA)	9,897,797.4	10,352,271.4	10,863,662.5	2,701,127.8	2,795,198.0	2,898,917.3	10,854,290.1	11,212,117.4	11,763,595.5
3000	Region 3 - (RMA)	9,741,875.4	10,189,190.0	10,692,525.0	2,657,694.1	2,750,251.7	2,852,303.2	10,677,667.0	11,029,671.7	11,572,176.1

Golden State Water
General Office Allocation
Rate Base Allocation
(Dollars)

Table 3-D

		GO - Coporate Support Rate Base				GO - Utility Support Rate Base				GO - Central Operation Rate Base			
RMA	**RMA Name**	**2023**	**2024**	**2025**	**2026**	**2023**	**2024**	**2025**	**2026**	**2023**	**2024**	**2025**	**2026**
1101	Arden Cordova (RMA)	712,624.7	733,128.3	1,044,239.0	1,304,435.8	336,955.2	280,123.8	211,519.1	181,307.7	975,223.9	1,144,108.4	1,244,266.0	1,207,171.3
1102	Bay Point (RMA)	143,009.7	147,124.4	209,558.2	261,774.5	67,778.3	56,346.7	42,546.9	36,469.9	195,543.0	229,406.2	249,488.8	242,051.0
1103	Clearlake (RMA)	44,842.0	46,132.2	65,708.9	82,081.8	21,301.8	17,709.0	13,371.9	11,462.0	61,029.3	71,598.1	77,865.9	75,544.6
1104	Los Osos (RMA)	78,776.5	81,043.1	115,434.6	144,197.8	37,278.1	30,990.7	23,400.8	20,058.5	108,358.2	127,123.2	138,251.8	134,130.1
1105	Santa Maria (RMA)	402,366.3	413,943.2	589,604.3	736,518.2	190,263.5	158,173.3	119,435.4	102,376.3	550,509.5	645,844.1	702,382.6	681,442.8
1106	Simi Valley (RMA)	396,306.6	407,709.1	580,724.7	725,426.0	187,358.7	155,758.5	117,611.9	100,813.3	541,791.0	635,615.8	691,258.9	670,650.7
2000	Region 2 - Metro (RMA)	3,692,801.6	3,799,050.9	5,411,217.9	6,759,550.7	1,746,260.4	1,451,733.3	1,096,191.7	939,621.7	5,051,734.4	5,926,569.4	6,445,393.2	6,253,239.8
3000	Region 3 - (RMA)	3,634,628.2	3,739,203.7	5,325,973.9	6,653,066.1	1,718,180.8	1,428,389.6	1,078,565.1	924,512.7	4,969,531.6	5,830,131.2	6,340,512.5	6,151,485.9

Golden State Water
9011 - GO - Corporate Support (GOCS)

Weighted Average Depreciated Rate Base
(Dollars in Thousands)

Table 3-E

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service	$ 32,732.6	$ 32,839.9	$ 34,055.9	$ 36,846.9	$ 31,406.3	$ 29,716.6	$ 29,008.7	$ 32,050.5	$ 33,026.8
3	Utility Plant under Construction	$ 1,054.4	$ 2,602.5	$ 921.5	$ 1,294.2	$ 1,040.8	$ (268.3)	$ (268.3)	$ (268.3)	$ (268.3)
3a	Acquisition Adjusment	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)
4	Total Utility Plant	$ 32,974.7	$ 34,630.0	$ 34,165.1	$ 37,328.9	$ 31,634.7	$ 28,636.0	$ 27,928.1	$ 30,969.9	$ 31,946.2
5	Depreciation Reserve	$ (17,737.9)	$ (18,456.1)	$ (19,425.1)	$ (23,295.3)	$ (17,314.3)	$ (16,548.1)	$ (15,491.5)	$ (13,196.1)	$ (9,747.2)
6	Net Utility Plant	$ 15,236.8	$ 16,173.9	$ 14,740.1	$ 14,033.6	$ 14,320.4	$ 12,087.9	$ 12,436.6	$ 17,773.8	$ 22,199.0
7	Materials & Supplies	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)	$ (17.1)
8	Advances	$ (236.9)	$ (200.0)	$ (163.2)	$ (126.3)	$ (89.0)	$ -	$ -	$ -	$ -
9	Contributions	$ 76.0	$ 76.0	$ 76.0	$ 76.0	$ 76.0	$ -	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 15,058.7	$ 16,032.9	$ 14,635.7	$ 13,966.1	$ 14,290.3	$ 12,070.8	$ 12,419.5	$ 17,756.8	$ 22,181.9
11	Investment Tax Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Deferred Income Taxes	$ -	$ -	$ (8.2)	$ (28.1)	$ (28.1)	$ -	$ -	$ -	$ -
12a	Excess Deferred Taxes	$ -	$ -	$ 1.5	$ 5.0	$ 5.0	$ 5.0	$ 5.0	$ 5.0	$ 5.0
13	Deferred Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Allowance for Working Cash	$ (19.7)	$ 43.7	$ 43.7	$ 43.7	$ (0.1)	$ 43.7	$ 43.7	$ (2.6)	$ (2.6)
15	Common Utility Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 15,039.1	$ 16,076.5	$ 14,672.7	$ 13,986.7	$ 14,267.1	$ 12,119.5	$ 12,468.2	$ 17,759.2	$ 22,184.3

Golden State Water
9012 - GO - Utility Support (GOUS)

Weighted Average Depreciated Rate Base
(Dollars in Thousands)

Table 3-E

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service	$ 20,346.1	$ 19,943.2	$ 20,328.8	$ 20,879.7	$ 18,374.3	$ 17,724.4	$ 17,457.5	$ 17,190.6	$ 17,671.9
3	Utility Plant under Construction	$ 3,708.7	$ 1,186.1	$ 2,855.2	$ 469.3	$ 401.1	$ 319.3	$ 319.3	$ 319.3	$ 319.3
3a	Acquisition Adjusment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Total Utility Plant	$ 24,054.8	$ 21,129.3	$ 23,184.0	$ 21,349.0	$ 18,775.4	$ 18,043.7	$ 17,776.8	$ 17,509.9	$ 17,991.2
5	Depreciation Reserve	$ (10,449.6)	$ (10,738.8)	$ (11,887.0)	$ (13,135.9)	$ (12,526.0)	$ (13,202.4)	$ (13,752.0)	$ (14,470.8)	$ (15,386.2)
6	Net Utility Plant	$ 13,605.2	$ 10,390.6	$ 11,297.0	$ 8,213.1	$ 6,249.4	$ 4,841.3	$ 4,024.8	$ 3,039.1	$ 2,605.0
7	Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 13,605.2	$ 10,390.6	$ 11,297.0	$ 8,213.1	$ 6,249.4	$ 4,841.3	$ 4,024.8	$ 3,039.1	$ 2,605.0
11	Investment Tax Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Deferred Income Taxes	$ 302.8	$ 302.8	$ 302.8	$ 302.8	$ 302.8	$ -	$ -	$ -	$ -
12a	Excess Deferred Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Deferred Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Allowance for Working Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Common Utility Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 13,908.0	$ 10,693.4	$ 11,599.8	$ 8,515.9	$ 6,552.2	$ 4,841.3	$ 4,024.8	$ 3,039.1	$ 2,605.0

Golden State Water
9013 - GO - Central Operations (GOCO)

Weighted Average Depreciated Rate Base
(Dollars in Thousands)

Table 3-E

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service	$ 8,193.8	$ 8,017.5	$ 9,472.9	$ 11,285.2	$ 12,589.2	$ 15,727.0	$ 18,391.5	$ 21,262.5	$ 23,422.7
3	Utility Plant under Construction	$ 2,312.5	$ 3,410.0	$ 5,024.0	$ 1,323.7	$ 2,667.1	$ 121.9	$ 121.9	$ 121.9	$ 121.9
3a	Acquisition Adjusment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Total Utility Plant	$ 10,506.2	$ 11,427.5	$ 14,497.0	$ 12,608.9	$ 15,256.3	$ 15,848.9	$ 18,513.4	$ 21,384.4	$ 23,544.6
5	Depreciation Reserve	$ (4,180.2)	$ (3,712.4)	$ (2,727.9)	$ (3,248.8)	$ (4,800.5)	$ (5,246.7)	$ (5,845.5)	$ (7,205.2)	$ (9,356.6)
6	Net Utility Plant	$ 6,326.1	$ 7,715.0	$ 11,769.1	$ 9,360.0	$ 10,455.8	$ 10,602.2	$ 12,667.9	$ 14,179.3	$ 14,187.9
7	Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Rate Base before Adjustments	$ 6,326.1	$ 7,715.0	$ 11,769.1	$ 9,360.0	$ 10,455.8	$ 10,602.2	$ 12,667.9	$ 14,179.3	$ 14,187.9
11	Investment Tax Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Deferred Income Taxes	$ (3,384.6)	$ (2,559.7)	$ (2,534.7)	$ (2,389.0)	$ (2,601.3)	$ (789.0)	$ (740.6)	$ (994.0)	$ (1,488.9)
12a	Excess Deferred Taxes	$ 923.3	$ 1,270.1	$ 1,716.8	$ 2,169.9	$ 2,563.3	$ 2,641.7	$ 2,684.6	$ 2,705.8	$ 2,718.2
13	Deferred Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13a	Investments in Mutuals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Allowance for Working Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Common Utility Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Weighted Average Rate Base	$ 3,864.7	$ 6,425.5	$ 10,951.2	$ 9,141.0	$ 10,417.7	$ 12,455.0	$ 14,611.9	$ 15,891.0	$ 15,417.3

Golden State Water Company
9011 - GO - Corporate Support (GOCS)

Utility Plant
(Dollars in Thousands)

Table 3-F

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					Projected			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service									
3	Beginning of Year Balance	$ 32,330.8	$ 33,273.0	$ 33,457.9	$ 35,363.4	$ 39,071.1	$ 31,364.6	$ 28,068.5	$ 29,948.9	$ 34,152.1
4	Additions									
5	Intangibles	$ -	$ -	$ 169.6	$ -	$ -	$ -	$ -	$ -	$ -
6	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Transmission & Distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	General Plant	$ 1,294.3	$ 3,586.9	$ 5,719.5	$ 4,292.4	$ 3,763.0	$ -	$ 7,323.4	$ 9,646.3	$ 3,192.4
12	AL1558 - AFUDC equity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	CWIP to be closed	$ -	$ -	$ -	$ -	$ -	$ 2,147.0	$ -	$ -	$ -
14	Gross Additions	$ 1,294.3	$ 3,586.9	$ 5,889.1	$ 4,292.4	$ 3,763.0	$ 2,147.0	$ 7,323.4	$ 9,646.3	$ 3,192.4
15	Retirements	$ (400.8)	$ (3,414.1)	$ (3,241.4)	$ (574.7)	$ (13,803.0)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)
16	Transfers & Adjustments	$ 48.7	$ 12.1	$ (742.2)	$ (10.0)	$ 2,333.5	$ -	$ -	$ -	$ -
17	Net Additions	$ 942.2	$ 184.9	$ 1,905.5	$ 3,707.7	$ (7,706.5)	$ (3,296.1)	$ 1,880.3	$ 4,203.2	$ (2,250.7)
18	End of Year Balance	$ 33,273.0	$ 33,457.9	$ 35,363.4	$ 39,071.1	$ 31,364.6	$ 28,068.5	$ 29,948.9	$ 34,152.1	$ 31,901.5
19	Utility Plant Under Construction									
20	Beginning of Year Balance	$ 371.2	$ 4,022.4	$ 2,073.2	$ 787.4	$ 1,314.6	$ (268.3)	$ (268.3)	$ (268.3)	$ (268.3)
21	Net Change During Year	$ 3,651.2	$ (1,949.1)	$ (1,285.9)	$ 527.2	$ (1,582.9)	$ -	$ -	$ -	$ -
22	End of Year Balance	$ 4,022.4	$ 2,073.2	$ 787.4	$ 1,314.6	$ (268.3)	$ (268.3)	$ (268.3)	$ (268.3)	$ (268.3)
23	Total Utility Plant									
24	Beginning of Year Balance	$ 32,701.9	$ 37,295.4	$ 35,531.2	$ 36,150.8	$ 40,385.7	$ 31,096.4	$ 27,800.2	$ 29,680.6	$ 33,883.8
25	Net Change During Year	$ 4,593.4	$ (1,764.2)	$ 619.7	$ 4,234.9	$ (9,289.4)	$ (3,296.1)	$ 1,880.3	$ 4,203.2	$ (2,250.7)
25a	Acquisition Adjusment	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)
26	End of Year Balance	$ 36,483.1	$ 34,718.8	$ 35,338.5	$ 39,573.4	$ 30,284.0	$ 26,987.9	$ 28,868.3	$ 33,071.5	$ 30,820.9
27	Weighted Average Utility Plant									
28	In Service	$ 32,732.6	$ 32,839.9	$ 34,055.9	$ 36,846.9	$ 31,406.3	$ 29,716.6	$ 29,008.7	$ 32,050.5	$ 33,026.8
29	Under Construction	$ 1,054.4	$ 2,602.5	$ 921.5	$ 1,294.2	$ 1,040.8	$ (268.3)	$ (268.3)	$ (268.3)	$ (268.3)
29a	Acquisition Adjustment	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)	$ (812.3)
30	Total	$ 32,974.7	$ 34,630.0	$ 34,165.1	$ 37,328.9	$ 31,634.7	$ 28,636.0	$ 27,928.1	$ 30,969.9	$ 31,946.2
31	Weighted Average Additions	$ 1,085.1	$ (1,853.0)	$ (553.7)	$ 1,990.4	$ (7,938.7)	$ (1,648.1)	$ 940.2	$ 2,101.6	$ (1,125.3)
32	Ratio to Annual Additions	23.62%	105.03%	-89.36%	47.00%	85.46%	50.00%	50.00%	50.00%	50.00%
33	Gross Additions	$ 4,945.5	$ 1,637.8	$ 4,603.3	$ 4,819.7	$ 2,180.1	$ 2,147.0	$ 7,323.4	$ 9,646.3	$ 3,192.4
34	New Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	New Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Company Funded Additions	$ 4,945.5	$ 1,637.8	$ 4,603.3	$ 4,819.7	$ 2,180.1	$ 2,147.0	$ 7,323.4	$ 9,646.3	$ 3,192.4

Golden State Water Company
9012 - GO - Utility Support (GOUS)

Utility Plant
(Dollars in Thousands)

Table 3-F

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					Projected			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service									
3	Beginning of Year Balance	$ 19,988.8	$ 19,937.9	$ 20,101.6	$ 20,879.8	$ 20,879.7	$ 17,973.5	$ 17,475.2	$ 17,439.7	$ 16,941.4
4	Additions									
5	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Transmission & Distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	General Plant	$ 972.0	$ 165.5	$ 220.9	$ (0.1)	$ 1,402.0	$ -	$ 462.7	$ -	$ 1,959.2
12	AL1558 - AFUDC equity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	CWIP to be closed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Gross Additions	$ 972.0	$ 165.5	$ 220.9	$ (0.1)	$ 1,402.0	$ -	$ 462.7	$ -	$ 1,959.2
15	Retirements	$ (1,022.9)	$ (1.8)	$ -	$ -	$ (1,974.2)	$ (498.3)	$ (498.3)	$ (498.3)	$ (498.3)
16	Transfers & Adjustments	$ -	$ -	$ 557.3	$ -	$ (2,333.9)	$ -	$ -	$ -	$ -
17	Net Additions	$ (50.9)	$ 163.8	$ 778.1	$ (0.1)	$ (2,906.2)	$ (498.3)	$ (35.6)	$ (498.3)	$ 1,460.9
18	End of Year Balance	$ 19,937.9	$ 20,101.6	$ 20,879.8	$ 20,879.7	$ 17,973.5	$ 17,475.2	$ 17,439.7	$ 16,941.4	$ 18,402.4
19	Utility Plant Under Construction									
20	Beginning of Year Balance	$ 3,051.3	$ 65.9	$ 2,703.1	$ (0.1)	$ 1,038.8	$ 319.3	$ 319.3	$ 319.3	$ 319.3
21	Net Change During Year	$ (2,985.4)	$ 2,637.2	$ (2,703.2)	$ 1,038.9	$ (719.5)	$ -	$ -	$ -	$ -
22	End of Year Balance	$ 65.9	$ 2,703.1	$ (0.1)	$ 1,038.8	$ 319.3	$ 319.3	$ 319.3	$ 319.3	$ 319.3
23	Total Utility Plant									
24	Beginning of Year Balance	$ 23,040.1	$ 20,003.8	$ 22,804.8	$ 20,879.7	$ 21,918.4	$ 18,292.8	$ 17,794.6	$ 17,759.0	$ 17,260.8
25	Net Change During Year	$ (3,036.3)	$ 2,801.0	$ (1,925.1)	$ 1,038.8	$ (3,625.6)	$ (498.3)	$ (35.6)	$ (498.3)	$ 1,460.9
25a	Acquisition Adjusment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	End of Year Balance	$ 20,003.8	$ 22,804.8	$ 20,879.7	$ 21,918.4	$ 18,292.8	$ 17,794.6	$ 17,759.0	$ 17,260.8	$ 18,721.7
27	Weighted Average Utility Plant									
28	In Service	$ 20,346.1	$ 19,943.2	$ 20,328.8	$ 20,879.7	$ 18,374.3	$ 17,724.4	$ 17,457.5	$ 17,190.6	$ 17,671.9
29	Under Construction	$ 3,708.7	$ 1,186.1	$ 2,855.2	$ 469.3	$ 401.1	$ 319.3	$ 319.3	$ 319.3	$ 319.3
29a	Acquisition Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Total	$ 24,054.8	$ 21,129.3	$ 23,184.0	$ 21,349.0	$ 18,775.4	$ 18,043.7	$ 17,776.8	$ 17,509.9	$ 17,991.2
31	Weighted Average Additions	$ 1,014.7	$ 1,125.5	$ 379.2	$ 469.3	$ (3,143.0)	$ (249.1)	$ (17.8)	$ (249.1)	$ 730.5
32	Ratio to Annual Additions	-33.42%	40.18%	-19.70%	45.18%	86.69%	50.00%	50.00%	50.00%	50.00%
33	Gross Additions	$ (2,013.4)	$ 2,802.7	$ (2,482.4)	$ 1,038.8	$ 682.5	$ -	$ 462.7	$ -	$ 1,959.2
34	New Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	New Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Company Funded Additions	$ (2,013.4)	$ 2,802.7	$ (2,482.4)	$ 1,038.8	$ 682.5	$ -	$ 462.7	$ -	$ 1,959.2

Golden State Water Company
9013 - GO - Central Operations (GOCO)

Utility Plant
(Dollars in Thousands)

Table 3-F

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Utility Plant in Service									
3	Beginning of Year Balance	$ 7,936.0	$ 7,845.1	$ 8,020.9	$ 10,694.0	$ 12,347.0	$ 14,985.5	$ 16,468.5	$ 20,314.5	$ 22,210.6
4	Additions									
5	Intangibles	$ 2.6	$ -	$ -	$ -	$ 26.0	$ -	$ -	$ -	$ -
6	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Transmission & Distribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	General Plant	$ 1,145.7	$ 505.0	$ 4,656.8	$ 2,276.2	$ 3,529.4	$ -	$ 4,615.4	$ 2,776.5	$ 3,304.6
12	AL1558 - AFUDC equity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	CWIP to be closed	$ -	$ -	$ -	$ -	$ -	$ 2,363.3	$ 111.0	$ -	$ -
14	Gross Additions	$ 1,148.3	$ 505.0	$ 4,656.8	$ 2,276.2	$ 3,555.3	$ 2,363.3	$ 4,726.4	$ 2,776.5	$ 3,304.6
15	Retirements	$ (1,063.8)	$ (316.8)	$ (2,100.3)	$ (48.1)	$ (577.8)	$ (880.4)	$ (880.4)	$ (880.4)	$ (880.4)
16	Transfers & Adjustments	$ (175.4)	$ (12.4)	$ 116.8	$ (575.2)	$ (338.9)	$ -	$ -	$ -	$ -
17	Net Additions	$ (90.8)	$ 175.7	$ 2,673.2	$ 1,652.9	$ 2,638.6	$ 1,482.9	$ 3,846.0	$ 1,896.1	$ 2,424.2
18	End of Year Balance	$ 7,845.1	$ 8,020.9	$ 10,694.0	$ 12,347.0	$ 14,985.5	$ 16,468.5	$ 20,314.5	$ 22,210.6	$ 24,634.8
19	Utility Plant Under Construction									
20	Beginning of Year Balance	$ 1,937.6	$ 2,276.9	$ 5,409.0	$ 1,850.4	$ 1,643.6	$ 121.9	$ 121.9	$ 121.9	$ 121.9
21	Net Change During Year	$ 339.3	$ 3,132.0	$ (3,558.6)	$ (206.7)	$ (1,521.7)	$ -	$ -	$ -	$ -
22	End of Year Balance	$ 2,276.9	$ 5,409.0	$ 1,850.4	$ 1,643.6	$ 121.9	$ 121.9	$ 121.9	$ 121.9	$ 121.9
23	Total Utility Plant									
24	Beginning of Year Balance	$ 9,873.6	$ 10,122.1	$ 13,429.8	$ 12,544.4	$ 13,990.6	$ 15,107.4	$ 16,590.4	$ 20,436.4	$ 22,332.5
25	Net Change During Year	$ 248.5	$ 3,307.7	$ (885.4)	$ 1,446.2	$ 1,116.8	$ 1,482.9	$ 3,846.0	$ 1,896.1	$ 2,424.2
25a	Acquisition Adjusment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	End of Year Balance	$ 10,122.1	$ 13,429.8	$ 12,544.4	$ 13,990.6	$ 15,107.4	$ 16,590.4	$ 20,436.4	$ 22,332.5	$ 24,756.7
27	Weighted Average Utility Plant									
28	In Service	$ 8,193.8	$ 8,017.5	$ 9,472.9	$ 11,285.2	$ 12,589.2	$ 15,727.0	$ 18,391.5	$ 21,262.5	$ 23,422.7
29	Under Construction	$ 2,312.5	$ 3,410.0	$ 5,024.0	$ 1,323.7	$ 2,667.1	$ 121.9	$ 121.9	$ 121.9	$ 121.9
29a	Acquisition Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Total	$ 10,506.2	$ 11,427.5	$ 14,497.0	$ 12,608.9	$ 15,256.3	$ 15,848.9	$ 18,513.4	$ 21,384.4	$ 23,544.6
31	Weighted Average Additions	$ 632.6	$ 1,305.4	$ 1,067.2	$ 64.5	$ 1,265.7	$ 741.5	$ 1,923.0	$ 948.0	$ 1,212.1
32	Ratio to Annual Additions	254.60%	39.46%	-120.53%	4.46%	113.33%	50.00%	50.00%	50.00%	50.00%
33	Gross Additions	$ 1,487.6	$ 3,637.0	$ 1,098.2	$ 2,069.5	$ 2,033.6	$ 2,363.3	$ 4,726.4	$ 2,776.5	$ 3,304.6
34	New Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	New Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Company Funded Additions	$ 1,487.6	$ 3,637.0	$ 1,098.2	$ 2,069.5	$ 2,033.6	$ 2,363.3	$ 4,726.4	$ 2,776.5	$ 3,304.6

Golden State Water Company
9011 - GO - Corporate Support (GOCS)

Depreciation and Amortization Reserve and Expense
(Dollars in Thousands)

Table 3-G

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Reserve									
3	Beginning of Year Balance	$ 15,949.0	$ 19,199.6	$ 19,855.3	$ 20,954.6	$ 25,542.0	$ 17,049.1	$ 16,047.2	$ 14,935.9	$ 11,456.2
4	Accrual Charged to									
5	Clearing Accounts	$ 785.2	$ 927.4	$ 990.0	$ 1,173.8	$ 1,264.4	$ 1,264.4	$ 1,264.4	$ 1,264.4	$ 1,264.4
6	Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Expenses	$ 2,865.7	$ 3,145.8	$ 3,411.3	$ 3,959.8	$ 4,027.1	$ 3,176.7	$ 3,067.3	$ 698.9	$ 760.6
8	Sub-Total	$ 3,650.9	$ 4,073.2	$ 4,401.4	$ 5,133.6	$ 5,291.5	$ 4,441.2	$ 4,331.8	$ 1,963.4	$ 2,025.1
9	Retirements and Adjustments									
10	Net Retirements	$ (400.8)	$ (3,414.1)	$ (3,241.4)	$ (574.7)	$ (13,803.0)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)
11	Adjustments	$ 0.5	$ (3.5)	$ (60.6)	$ 28.5	$ 18.6	$ -	$ -	$ -	$ -
12	Sub-Total	$ (400.2)	$ (3,417.6)	$ (3,302.0)	$ (546.2)	$ (13,784.4)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)	$ (5,443.1)
13	Net Additions	$ 3,250.6	$ 655.7	$ 1,099.4	$ 4,587.3	$ (8,492.9)	$ (1,001.9)	$ (1,111.3)	$ (3,479.7)	$ (3,418.0)
14	End of Year Balance	$ 19,199.6	$ 19,855.3	$ 20,954.6	$ 25,542.0	$ 17,049.1	$ 16,047.2	$ 14,935.9	$ 11,456.2	$ 8,038.2
15	Weighted Average Balance	$ 17,737.9	$ 18,456.1	$ 19,425.1	$ 23,295.3	$ 17,314.3	$ 16,548.1	$ 15,491.5	$ 13,196.1	$ 9,747.2
16	Depreciable Plant	$ 31,346.5	$ 32,381.1	$ 33,426.4	$ 36,233.0	$ 34,233.6	$ 28,732.3	$ 28,024.4	$ 31,066.2	$ 32,042.5
17	Composite Accrual Rate	11.65%	12.58%	13.17%	14.17%	15.46%	15.46%	15.46%	6.32%	6.32%
18	Depreciation and									
19	Amortization Accrual	$ 3,650.9	$ 4,073.2	$ 4,401.4	$ 5,133.6	$ 5,291.5	$ 4,441.2	$ 4,331.8	$ 1,963.4	$ 2,025.1

Golden State Water Company
9012 - GO - Utility Support (GOUS)

Depreciation and Amortization Reserve and Expense
(Dollars in Thousands)

Table 3-G

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Reserve									
3	Beginning of Year Balance	$ 9,814.6	$ 10,154.8	$ 11,297.5	$ 12,532.3	$ 13,740.6	$ 12,923.6	$ 13,481.2	$ 14,022.9	$ 14,918.8
4	Accrual Charged to									
5	Clearing Accounts	$ 298.5	$ 264.5	$ 268.7	$ 279.3	$ 278.7	$ 278.7	$ 278.7	$ 278.7	$ 278.7
6	Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Expenses	$ 1,064.6	$ 880.6	$ 909.9	$ 929.0	$ 878.6	$ 777.2	$ 761.3	$ 1,115.5	$ 1,154.5
8	Sub-Total	$ 1,363.1	$ 1,145.2	$ 1,178.6	$ 1,208.3	$ 1,157.2	$ 1,055.8	$ 1,039.9	$ 1,394.2	$ 1,433.2
9	Retirements and Adjustments									
10	Net Retirements	$ (1,022.9)	$ (1.8)	$ -	$ -	$ (1,974.2)	$ (498.3)	$ (498.3)	$ (498.3)	$ (498.3)
11	Adjustments	$ -	$ (0.7)	$ 56.2	$ -	$ -	$ -	$ -	$ -	$ -
12	Sub-Total	$ (1,022.9)	$ (2.5)	$ 56.2	$ -	$ (1,974.2)	$ (498.3)	$ (498.3)	$ (498.3)	$ (498.3)
13	Net Additions	$ 340.2	$ 1,142.7	$ 1,234.8	$ 1,208.3	$ (817.0)	$ 557.6	$ 541.7	$ 895.9	$ 934.9
14	End of Year Balance	$ 10,154.8	$ 11,297.5	$ 12,532.3	$ 13,740.6	$ 12,923.6	$ 13,481.2	$ 14,022.9	$ 14,918.8	$ 15,853.7
15	Weighted Average Balance	$ 10,449.6	$ 10,738.8	$ 11,887.0	$ 13,135.9	$ 12,526.0	$ 13,202.4	$ 13,752.0	$ 14,470.8	$ 15,386.2
16	Depreciable Plant	$ 19,988.8	$ 20,019.8	$ 20,490.7	$ 20,879.7	$ 19,426.6	$ 17,724.4	$ 17,457.5	$ 17,190.6	$ 17,671.9
17	Composite Accrual Rate	6.82%	5.72%	5.75%	5.79%	5.96%	5.96%	5.96%	8.11%	8.11%
18	Depreciation and									
19	Amortization Accrual	$ 1,363.1	$ 1,145.2	$ 1,178.6	$ 1,208.3	$ 1,157.2	$ 1,055.8	$ 1,039.9	$ 1,394.2	$ 1,433.2

Golden State Water Company
9013 - GO - Central Operations (GOCO)

Depreciation and Amortization Reserve and Expense
(Dollars in Thousands)

Table 3-G

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Recorded					**Projected**			
		Recorded					Projected			
1	**Description**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
2	Reserve									
3	Beginning of Year Balance	$ 4,033.8	$ 3,591.1	$ 3,812.7	$ 2,476.5	$ 4,388.0	$ 5,005.0	$ 5,488.3	$ 6,202.7	$ 8,207.6
4	Accrual Charged to									
5	Clearing Accounts	$ 131.0	$ 112.9	$ 163.1	$ 291.5	$ 121.9	$ 121.9	$ 121.9	$ 121.9	$ 121.9
6	Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Expenses	$ 486.6	$ 377.8	$ 554.9	$ 1,663.2	$ 1,063.1	$ 1,241.8	$ 1,472.8	$ 2,763.4	$ 3,056.5
8	Sub-Total	$ 617.6	$ 490.7	$ 718.0	$ 1,954.7	$ 1,185.0	$ 1,363.7	$ 1,594.8	$ 2,885.3	$ 3,178.5
9	Retirements and Adjustments									
10	Net Retirements	$ (1,063.8)	$ (316.8)	$ (2,100.3)	$ (48.1)	$ (577.8)	$ (880.4)	$ (880.4)	$ (880.4)	$ (880.4)
11	Adjustments	$ 3.6	$ 47.7	$ 46.2	$ 4.9	$ 9.8	$ -	$ -	$ -	$ -
12	Sub-Total	$ (1,060.2)	$ (269.2)	$ (2,054.2)	$ (43.2)	$ (568.0)	$ (880.4)	$ (880.4)	$ (880.4)	$ (880.4)
13	Net Additions	$ (442.6)	$ 221.6	$ (1,336.1)	$ 1,911.5	$ 617.0	$ 483.3	$ 714.4	$ 2,004.9	$ 2,298.1
14	End of Year Balance	$ 3,591.1	$ 3,812.7	$ 2,476.5	$ 4,388.0	$ 5,005.0	$ 5,488.3	$ 6,202.7	$ 8,207.6	$ 10,505.7
15	Weighted Average Balance	$ 4,180.2	$ 3,712.4	$ 2,727.9	$ 3,248.8	$ 4,800.5	$ 5,246.7	$ 5,845.5	$ 7,205.2	$ 9,356.6
16	Depreciable Plant	$ 7,936.0	$ 7,933.0	$ 9,357.5	$ 11,520.5	$ 13,666.3	$ 15,727.0	$ 18,391.5	$ 21,262.5	$ 23,422.7
17	Composite Accrual Rate	7.78%	6.19%	7.67%	16.97%	8.67%	8.67%	8.67%	13.57%	13.57%
18	Depreciation and									
19	Amortization Accrual	$ 617.6	$ 490.7	$ 718.0	$ 1,954.7	$ 1,185.0	$ 1,363.7	$ 1,594.8	$ 2,885.3	$ 3,178.5

Golden State Water
General Office Working Cash

DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES

Description		Total Utility Operations ($)
Working Cash:		
Special Deposits		$8,356
Working Funds		$22,006
Notes Receivable		$0
Prepayments		$0
Vacation Reserve		$0
Non-Interest Recievables		$0
	Sub-Total	$30,362
Less (Amount not Supplied by Shareholders):		
Customer Deposits		$0
Employee Witholdings		$32,964
	Sub-Total	$32,964
Net Operational Requirement (for allocation)		-$2,602

Golden State Water Company **Table 3-I**
9011 - GO - Corporate Support (GOCS)

AD VALOREM TAXES
(in thousands, except percentages)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		RECORDED					
		2018	2019	2020	2021	2022	5-YEAR AVG.
1	Rate Base (w/o work. cash)	$15,058.7	$16,032.9	$14,629.0	$13,943.0	$14,267.2	$14,786.2
2	Ad Valorem Tax	$140.5	$148.9	$184.6	$211.0	$159.4	$168.9
3	% Tax to Rate Base	0.93%	0.93%	1.26%	1.51%	1.12%	1.15%

		TEST YEARS		
		2025	2026	2027
4	Rate Base (w/o work. cash)	$17,761.8	$22,186.9	$26,612.0
5	Average % Tax to Rate Base	0.99%	1.05%	1.08%
6	Estimated Ad Valorem Tax	$175.3	$233.4	$286.9

Golden State Water Company **Table 3-I**
9012 - GO - Utility Support (GOUS)

AD VALOREM TAXES
(in thousands, except percentages)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		RECORDED					
		2018	2019	2020	2021	2022	5-YEAR AVG.
1	Rate Base (w/o work. cash)	$13,908.0	$10,693.4	$11,599.8	$8,515.9	$6,552.2	$10,253.9
2	Ad Valorem Tax	$0.0	$0.0	$0.0	$0.0	$97.8	$19.6
3	% Tax to Rate Base	0.00%	0.00%	0.00%	0.00%	1.49%	0.30%

		TEST YEARS		
		2025	2026	2027
4	Rate Base (w/o work. cash)	$3,039.1	$2,605.0	$2,170.9
5	Average % Tax to Rate Base	1.56%	1.46%	1.49%
6	Estimated Ad Valorem Tax	$47.3	$38.0	$32.4

Golden State Water Company **Table 3-I**
9013 - GO - Central Operations (GOCO)

AD VALOREM TAXES
(in thousands, except percentages)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		RECORDED					
		2018	2019	2020	2021	2022	5-YEAR AVG.
1	Rate Base (w/o work. cash)	$3,864.7	$6,425.5	$10,951.2	$9,141.0	$10,417.7	$8,160.0
2	Ad Valorem Tax	$47.6	$46.4	$38.0	$30.4	$44.6	$41.4
3	% Tax to Rate Base	1.23%	0.72%	0.35%	0.33%	0.43%	0.61%

		TEST YEARS		
		2025	2026	2027
4	Rate Base (w/o work. cash)	$15,891.0	$15,417.3	$14,943.5
5	Average % Tax to Rate Base	1.24%	1.32%	1.33%
6	Estimated Ad Valorem Tax	$197.3	$203.7	$198.8

Golden State Water Company
General Office Corporate Support
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply Plant										
311	Structures & Improvements	0	0%	0	0	0	0	60-R1.5		0	0.00%
312	Collecting & Impounding Reservoirs	0	0%	0	0	0	0	60-R1.5		0	0.00%
313	Lake, River & Other Intakes	0	0%	0	0	0	0	50-R2		0	0.00%
315	Wells	0	0%	0	0	0	0	45-R1		0	0.00%
316	Supply Mains	0	0%	0	0	0	0	60-R5		0	0.00%
317	Other Source of Supply Plant	0	0%	0	0	0	0	20-R2	0.0	0	0.00%
	Total Source of Supply Plant	0		0	0	0	0			0	0.00%
	Pumping Plant										
321	Structures & Improvements	0	0%	0	0	0	0	41-SO		0	0.00%
324	Pumping Equipment	0	0%	0	0	0	0	30-LO		0	0.00%
325	Other Pumping Equipment	0	0%	0	0	0	0	26-S1		0	0.00%
	Total Pumping Plant	0		0	0	0	0			0	0.00%
	Water Treatment Plant										
331	Structures & Improvements	0	0%	0	0	0	0	32-L1.5		0	0.00%
332	Water Treatment Equipment	0	0%	0	0	0	0	26-L1.5		0	0.00%
	Total Water Treatment Plant	0		0	0	0	0			0	0.00%
	Transmission & Distribution Plant										
341	Structures & Improvements	0	0%	0	0	0	0	25-L4		0	0.00%
342	Reservoirs & Standpipes	0	0%	0	0	0	0	60-R1.5		0	0.00%
343	Transmission & Distribution Mains	0	0%		0	0	0	80-R3		0	0.00%
345	Services	0	0%		0	0	0	70-R2		0	0.00%
346	Meters	0	5%		0	0	0	15-R3		0	0.00%
348	Hydrants	0	0%	0	0	0	0	65-R3		0	0.00%
349	Other Trans. & Distr.. Plant	0	0%	0	0	0	0	45-R5		0	0.00%
	Total Trans. & Distr.. Plant	0		0	0	0	0			0	0.00%

Golden State Water Company
General Office Corporate Support
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	General Plant										
371	Structures & Improvements	10,301,984	0%	0	10,301,984	3,459,755	6,842,228	62-S1.5	45.1	151,657	1.47%
372	Office Furniture & Equipment	2,578,964	1%	25,790	2,553,174	1,645,357	907,817	12-R3	4.9	186,434	7.23%
372.3	Computer Peripherals	6,615,934	0%	0	6,615,934	3,745,390	2,870,544	5-SQ	2.8	1,017,617	15.38%
372.5	Network Equipment	10,812,827	0%	0	10,812,827	9,507,329	1,305,498	5-SQ	2.2	581,268	5.38%
372.6	Major Software	0	0%	0	0	0	0	15-SQ	0.0	0	0.00%
372.7	Data Center Equipment	204,004	0%	0	204,004	204,004	0	5-SQ	0.4	0	0.00%
373	Transportation Equipment	307,608	8%	24,609	282,999	129,102	153,897	10-L2	5.7	27,094	8.81%
375	Laboratory	0	0%	0	0	0	0	25-R5	0.0	0	0.00%
376	Communication Equipment	32,100	0%	0	32,100	31,853	247	30-R2.5	17.2	14	0.04%
377	Power Operated Equipment	198,349	7%	13,884	184,465	58,010	126,455	33-L3	23.2	5,449	2.75%
378	Tools, Shop & Garage Equipment	222,337	0%	0	222,337	222,337	0	15-L5	1.4	0	0.00%
379	Other General Plant	27,127	0%	0	27,127	41,622	(14,495)	15-L5	1.0	(14,495)	-53.43%
	Total General Plant	31,301,235		64,283	31,236,952	19,044,761	12,192,191			1,955,038	6.25%
	Undistributed Items										
390	Other Tangible Plant	0	0%	0	0	0	0	25-R3		0	0.00%
391	Utility Plant Purchased	375,000	0%	0	375,000	328,125	46,875	8 yr	1.0	46,875	12.50%
	Total Undistributed Plant	375,000		0	375,000	328,125	46,875			46,875	12.50%
	Total Depreciable Plant	31,676,235		64,283	31,611,952	19,372,886	12,239,066			2,001,913	6.32%
	AMORTIZABLE PLANT										
302	Franchises & Consents	0			0	0	0	15-SQ		0	0.00%
303	Other Intangible Plant	0			0	0	0	15-SQ	0.0	0	0.00%
303	Other Intangible Plant - Conservation	0			0	0	0	10-SQ		0	0.00%
	Total Amortizable Plant	0		0	0	0	0			0	0.00%
	Total Depreciable & Amortizable Plant	31,676,235		64,283	31,611,952	19,372,886	12,239,066			2,001,913	6.32%
	NON-DEPRECIABLE PLANT										
301	Organization	0									
306	Land & Land Rights	172,002									
	Total Non-Depreciable Plant	172,002									
	Total Utility Plant in Service	31,848,237									

Golden State Water Company
General Office Utility
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply Plant										
311	Structures & Improvements	0	0%	0	0	0	0	60-R1.5		0	0.00%
312	Collecting & Impounding Reservoirs	0	0%	0	0	0	0	60-R1.5		0	0.00%
313	Lake, River & Other Intakes	0	0%	0	0	0	0	50-R2		0	0.00%
315	Wells	0	0%	0	0	0	0	45-R1		0	0.00%
316	Supply Mains	0	0%	0	0	0	0	60-R5		0	0.00%
317	Other Source of Supply Plant	0	0%	0	0	0	0	20-R2	0.0	0	0.00%
	Total Source of Supply Plant	0		0	0	0	0			0	0.00%
	Pumping Plant										
321	Structures & Improvements	0	0%	0	0	0	0	41-SO		0	0.00%
324	Pumping Equipment	0	0%	0	0	0	0	30-LO		0	0.00%
325	Other Pumping Equipment	0	0%	0	0	0	0	26-S1		0	0.00%
	Total Pumping Plant	0		0	0	0	0			0	0.00%
	Water Treatment Plant										
331	Structures & Improvements	0	0%	0	0	0	0	32-L1.5		0	0.00%
332	Water Treatment Equipment	0	0%	0	0	0	0	26-L1.5		0	0.00%
	Total Water Treatment Plant	0		0	0	0	0			0	0.00%
	Transmission & Distribution Plant										
341	Structures & Improvements	0	0%	0	0	0	0	25-L4		0	0.00%
342	Reservoirs & Standpipes	0	0%	0	0	0	0	60-R1.5		0	0.00%
343	Transmission & Distribution Mains	0	0%		0	0	0	80-R3		0	0.00%
345	Services	0	0%		0	0	0	70-R2		0	0.00%
346	Meters	0	5%		0	0	0	15-R3		0	0.00%
348	Hydrants	0	0%	0	0	0	0	65-R3		0	0.00%
349	Other Trans. & Distr.. Plant	0	0%	0	0	0	0	45-R5		0	0.00%
	Total Trans. & Distr.. Plant	0		0	0	0	0			0	0.00%

Golden State Water Company
General Office Utility
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	General Plant										
371	Structures & Improvements	0	0%	0	0	0	0	62-S1.5		0	0.00%
372	Office Furniture & Equipment	0	1%	0	0	0	0	12-R3		0	0.00%
372.3	Computer Peripherals	0	0%	0	0	0	0	5-SQ		0	0.00%
372.5	Network Equipment	0	0%	0	0	0	0	5-SQ		0	0.00%
372.6	Major Software	17,938,901	0%	0	17,938,901	10,638,604	7,300,297	15-SQ	5.0	1,454,158	8.11%
372.7	Data Center Equipment	0	0%	0	0	0	0	5-SQ		0	0.00%
373	Transportation Equipment	0	8%	0	0	0	0	10-L2		0	0.00%
375	Laboratory	0	0%	0	0	0	0	25-R5		0	0.00%
376	Communication Equipment	0	0%	0	0	0	0	30-R2.5		0	0.00%
377	Power Operated Equipment	0	7%	0	0	0	0	33-L3		0	0.00%
378	Tools, Shop & Garage Equipment	0	0%	0	0	0	0	15-L5		0	0.00%
379	Other General Plant	0	0%	0	0	0	0	15-L5		0	0.00%
	Total General Plant	17,938,901		0	17,938,901	10,638,604	7,300,297			1,454,158	8.11%
	Undistributed Items										
390	Other Tangible Plant	0	0%	0	0	0	0	25-R3		0	0.00%
391	Utility Plant Purchased	0	0%	0	0	0	0	30-R2		0	0.00%
	Total Undistributed Plant	0		0	0	0	0			0	0.00%
	Total Depreciable Plant	17,938,901		0	17,938,901	10,638,604	7,300,297			1,454,158	8.11%
	AMORTIZABLE PLANT										
302	Franchises & Consents	0			0	0	0	15-SQ		0	0.00%
303	Other Intangible Plant	0			0	0	0	15-SQ	0.0	0	0.00%
303	Other Intangible Plant - Conservation	0			0	0	0	10 yrs		0	0.00%
	Total Amortizable Plant	0		0	0	0	0			0	0.00%
	Total Depreciable & Amortizable Plant	17,938,901		0	17,938,901	10,638,604	7,300,297			1,454,158	8.11%
	NON-DEPRECIABLE PLANT										
301	Organization	0									
306	Land & Land Rights	0									
	Total Non-Depreciable Plant	0									
	Total Utility Plant in Service	17,938,901									

Golden State Water Company
General Office - Centralized Operations Support
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	DEPRECIABLE PLANT										
	Source of Supply Plant										
311	Structures & Improvements	0	0%	0	0	0	0	60-R1.5		0	0.00%
312	Collecting & Impounding Reservoirs	0	0%	0	0	0	0	60-R1.5		0	0.00%
313	Lake, River & Other Intakes	0	0%	0	0	0	0	50-R2		0	0.00%
315	Wells	0	0%	0	0	0	0	45-R1		0	0.00%
316	Supply Mains	0	0%	0	0	0	0	60-R5		0	0.00%
317	Other Source of Supply Plant	0	0%	0	0	0	0	20-R2		0	0.00%
	Total Source of Supply Plant	0		0	0	0	0			0	0.00%
	Pumping Plant										
321	Structures & Improvements	0	0%	0	0	0	0	41-SO		0	0.00%
324	Pumping Equipment	0	0%	0	0	1,000	(1,000)	30-LO	3.0	(333)	0.00%
325	Other Pumping Equipment	0	0%	0	0	0	0	26-S1		0	0.00%
	Total Pumping Plant	0		0	0	1,000	(1,000)			(333)	0.00%
	Water Treatment Plant										
331	Structures & Improvements	0	0%	0	0	0	0	32-L1.5		0	0.00%
332	Water Treatment Equipment	0	0%	0	0	0	0	26-L1.5		0	0.00%
	Total Water Treatment Plant	0		0	0	0	0			0	0.00%
	Transmission & Distribution Plant										
341	Structures & Improvements	0	0%	0	0	0	0	25-L4		0	0.00%
342	Reservoirs & Standpipes	0	0%	0	0	0	0	60-R1.5		0	0.00%
343	Transmission & Distribution Mains	0	0%		0	-5,793	5,793	80-R3	3.0	1,931	0.00%
345	Services	0	0%		0	0	0	70-R2		0	0.00%
346	Meters	0	5%		0	0	0	15-R3		0	0.00%
348	Hydrants	0	0%	0	0	0	0	65-R3		0	0.00%
349	Other Trans. & Distr.. Plant	0	0%	0	0	0	0	45-R5		0	0.00%
	Total Trans. & Distr.. Plant	0		0	0	-5,793	5,793			1,931	0.00%

Golden State Water Company
General Office - Centralized Operations Support
Summary of Original Cost of Utility Plant in Service and Calculation
of Annual Depreciation Rates and Depreciation Expense Based Upon Utilization
of Book Depreciation Reserve and Average Remaining Lives as December 31, 2022

Table 3-J
MRW

Acct. #	Description	Original Cost 12/31/2022	Estimated Future Net Salvage %	Estimated Future Net Salvage Amount	Original Cost Less Salvage	Book Depreciation Reserve	Net Original Cost Less Salvage	ASL/ Survivor Curve	Remaining Life (Years)	Average Annual Accrual	Average Annual Depr Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	General Plant										
371	Structures & Improvements	87,720	0%	0	87,720	-414,226	501,946	62-S1.5	57.6	8,718	9.94%
3712	Structures & Improvements Lease	1,113,712	0%	0	1,113,712	301,791	811,920	10-SQ	6.6	123,213	11.06%
372	Office Furniture & Equipment	4,190,439	1%	41,904	4,148,535	2,019,483	2,129,052	12-R3	6.5	329,010	7.85%
372.3	Computer Peripherals	6,010,823	0%	0	6,010,823	1,793,177	4,217,646	5-SQ	3.3	1,297,585	21.59%
372.5	Network Equipment	363,290	0%	0	363,290	363,290	0	5-SQ	0.0	0	0.00%
373	Transportation Equipment	1,750,392	8%	140,031	1,610,361	596,924	1,013,437	10-L2	6.3	160,615	9.18%
375	Laboratory	0	0%	0	0	94	(94)	25-R5	3.0	(31)	0.00%
376	Communication Equipment	54,598	0%	0	54,598	35,010	19,588	30-R2.5	19.5	1,003	1.84%
377	Power Operated Equipment	3,302	7%	231	3,071	34,925	(31,854)	33-L3	13.7	(2,317)	-70.16%
378	Tools, Shop & Garage Equipment	156,046	0%	0	156,046	60,948	95,098	15-L5	9.1	10,403	6.67%
379	Other General Plant	158,522	0%	0	158,522	158,522	0	15-L5	2.1	0	0.00%
	Total General Plant	13,888,844		182,166	13,706,678	4,949,939	8,756,739			1,928,199	13.88%
	Undistributed Items										
390	Other Tangible Plant	0	0%	0	0	-927	927	25-R3	3.0	309	0.00%
391	Utility Plant Purchased	0	0%	0	0	0	0	30-R2		0	0.00%
	Total Undistributed Plant	0		0	0	-927	927			309	0.00%
	Total Depreciable Plant	13,888,844		182,166	13,706,678	4,944,219	8,762,459			1,930,106	13.90%
	AMORTIZABLE PLANT										
302	Franchises & Consents	0			0	0	0	15-SQ		0	0.00%
303	Other Intangible Plant	1,095,224			1,095,224	90,151	1,005,073	15-SQ	9.7	103,811	9.48%
303	Other Intangible Plant - Conservation	0			0	0	0	10-SQ		0	0.00%
	Total Amortizable Plant	1,095,224		0	1,095,224	90,151	1,005,073			103,811	9.48%
	Total Depreciable & Amortizable Plant	14,984,068		182,166	14,801,902	5,034,370	9,767,532			2,033,917	13.57%
	NON-DEPRECIABLE PLANT										
301	Organization	0									
306	Land & Land Rights	0									
	Total Non-Depreciable Plant	0									
	Total Utility Plant in Service	14,984,068									