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2017  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: Clearlake Location: Clearlake, Lake  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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, 2017, through December 31, 2017. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	81,678	-	-	-	\$ 81,678
5		Total Intangible Plant	\$ 81,678	\$ -	\$ -	\$ -	\$ 81,678
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 175,312	\$ -	\$ -	\$ -	\$ 175,312
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	15,424	-	-	-	\$ 15,424
12	312	Collecting and Impounding Reservoirs	25,022	-	-	-	\$ 25,022
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	50,718	-	-	-	\$ 50,718
17	317	Other Source of Supply Plant	62	-	-	-	\$ 62
18		Total Source of Supply Plant	\$ 91,226	\$ -	\$ -	\$ -	\$ 91,226
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	142,304	-	-	-	\$ 142,304
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,198,567	6,917	(2,756)	-	\$ 1,202,728
25	325	Other Pumping Plant	300,712	-	-	-	\$ 300,712
26		Total Pumping Plant	\$ 1,641,583	\$ 6,917	\$ (2,756)	\$ -	\$ 1,645,744
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	406,507	11,509	(5,608)	-	\$ 412,408
30	332	Water Treatment Equipment	1,353,193	119,704	(66,513)	-	\$ 1,406,384
31		Total Water Treatment Plant	\$ 1,759,700	\$ 131,213	\$ (72,121)	\$ -	\$ 1,818,792

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	942,831	-	-	-	\$ 942,831
35	343	Transmission and Distribution Mains	4,625,243	273,000	(1,697)	-	\$ 4,896,546
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,006,452	55,611	(1,424)	-	\$ 2,060,639
38	346	Meters	161,696	5,450	(2,898)	-	\$ 164,248
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	426,365	41,594	(8,468)	-	\$ 459,491
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 8,173,666	\$ 375,655	\$ (14,487)	\$ -	\$ 8,534,834
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	26,227	-	-	-	\$ 26,227
46	372	Office Furniture and Equipment	52,946	-	-	-	\$ 52,946
47	373	Transportation Equipment	237,429	-	-	-	\$ 237,429
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	16,549	4,546	(1,565)	-	\$ 19,530
50	376	Communication Equipment	8,019	-	(2,311)	-	\$ 5,708
51	377	Power Operated Equipment	15,197	-	(4,965)	-	\$ 10,232
52	378	Tools, Shop and Garage Equipment	69,523	-	(13,638)	-	\$ 55,885
53	379	Other General Plant	4,638	-	(1,010)	-	\$ 3,628
54		Total General Plant	\$ 430,528	\$ 4,546	\$ (23,489)	\$ -	\$ 411,585
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	6,678	-	(6,678)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 6,678	\$ -	\$ (6,678)	\$ -	\$ -
61		Total Utility Plant in Service	\$ 12,360,371	\$ 518,331	\$ (119,531)	\$ -	\$ 12,759,171

**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 <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

<sup>1</sup> 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 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	12,759,170	12,360,370
3		Construction Work in Progress	358,346	88,143
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 13,117,515</b>	<b>\$ 12,448,513</b>
6		Less Accumulated Depreciation		
7		Plant in Service	4,673,930	4,571,038
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 4,673,930</b>	<b>\$ 4,571,038</b>
10		Less Other Reserves		
11		Deferred Income Taxes	1,724,288	1,592,573
12		Deferred Investment Tax Credit	25,979	27,959
13		Other Reserves	302	302
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 1,750,569</b>	<b>\$ 1,620,834</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	113,055	110,681
17		Advances for Construction	32,334	34,705
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 145,389</b>	<b>\$ 145,386</b>
20		<b>Add Materials and Supplies</b>	<b>31,731</b>	<b>33,822</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>34,216</b>	<b>34,216</b>
21		Add General Office, Rgions, District office, CSA allocation	132,821	119,572
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 6,746,396</b>	<b>\$ 6,298,865</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
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")	\$ 34,216	\$ 34,216
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

**GOLDEN STATE WATER COMPANY**  
**Clearlake Customer Service Area**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	19.5	35.2	686.1
2 72600	POWER FOR PUMPING	71.0	44.5	3,159.6
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	27.6	30.4	837.4
5 77300	COMMON CUSTOMER ACCOUNT	32.0	25.0	799.8
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	14.4	0.0	0.0
8 78000	OPERATION LABOR	279.4	12.5	3,492.5
9 78100	ALL OTHER OPERATION EXPENSES	79.4	72.8	5,776.4
10 78700	MAINTENANCE LABOR	44.8	12.5	559.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	63.6	44.1	2,804.2
12 79200	OFFICE SUPPLIES AND EXPENSE	47.7	49.7	2,373.6
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	35.9	(165.1)	(5,923.9)
15 79500	PENSIONS AND BENEFITS	146.2	(1.8)	(263.1)
16 79600	BUSINESS MEALS	1.0	28.4	27.9
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	10.8	40.5	437.5
19 79900	MISCELLANEOUS	0.5	28.0	14.0
20 79910	ALLOCATED GENERAL OFFICE	200.7	6.1	1,217.7
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	0.6	9.9	6.0
22 81100	RENT	14.0	(16.1)	(224.6)
23 81500	A&G LABOR	39.0	12.5	487.1
24 50300	DEPRECIATION AND AMORTIZATION	227.6	0.0	0.0
25 50710	PROPERTY TAXES	44.1	40.0	1,765.3
26 50720	PAYROLL TAXES	30.3	13.5	409.2
27 50730	LOCAL TAXES	0.1	182.5	18.9
28	STATE INCOME TAX	47.1	96.0	4,520.9
29	FEDERAL INCOME TAX	182.2	106.0	19,314.4
30	TOTAL OPERATING EXPENSES	1,659.3		42,296.4
31	AVERAGE LAG ----->			25.49

**AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF  
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION  
IN ADVANCE OF COLLECTING REVENUES  
( \$ in Thousands )**

32	(1) Average Lag in Collection of Revenues	33.02 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	25.49 days
34	(3) Excess of Collection Lag over Payment Lag	7.53 days
35	(4) Total of Expenses, Taxes and Depreciation	\$1,659.3
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$4.5
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$34.2</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

**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	4,508,846	62,182			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	230,524	10,438			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	2,677	-			
7	(e) Charged to clearing accounts	3,324	-			
8	(f) Salvage recovered	3,903	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 240,428	\$ 10,438	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(119,531)	-			
13	(b) Cost of removal	(28,444)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (147,975)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,601,299	\$ 72,620	\$ -	\$ -	\$ -
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	(15,286)	(5)	-	-	\$ (15,291)
3	312	Collecting and Impounding Reservoirs	(23,041)	(148)	-	-	\$ (23,189)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(1,349)	(1,349)	-	-	\$ (2,698)
8	317	Other Source of Supply Plant	(62)	-	-	-	\$ (62)
9		Total Source of Supply Plant	\$ (39,738)	\$ (1,502)	\$ -	\$ -	\$ (41,240)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(53,948)	(3,515)	-	-	\$ (57,463)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(821,730)	(22,812)	2,756	-	\$ (841,786)
16	325	Other Pumping Plant	(119,106)	(11,337)	-	-	\$ (130,443)
17		Total Pumping Plant	\$ (994,784)	\$ (37,664)	\$ 2,756	\$ -	\$ (1,029,692)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(165,667)	(12,407)	5,608	-	\$ (172,466)
21	332	Water Treatment Equipment	(761,599)	(28,286)	66,513	16,982	\$ (706,390)
22		Total Water Treatment Plant	\$ (927,266)	\$ (40,693)	\$ 72,121	\$ 16,982	\$ (878,856)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(219,275)	(14,708)	-	-	\$ (233,983)
27	343	Transmission and Distribution Mains	(1,251,351)	(79,031)	1,697	3,647	\$ (1,325,038)
28	344	Fire Mains	(869)	(205)	-	-	\$ (1,074)
29	345	Services	(635,595)	(41,078)	1,424	7,815	\$ (667,434)
30	346	Meters	(138,814)	-	2,898	-	\$ (135,916)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(23,238)	(11,560)	8,468	-	\$ (26,330)
33	349	Other Transmission and Distribution Plant	(546)	(15)	-	-	\$ (561)
34		Total Transmission and Distribution Plant	\$ (2,269,688)	\$ (146,597)	\$ 14,487	\$ 11,462	\$ (2,390,336)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(10,688)	(414)	-	-	\$ (11,102)
38	372	Office Furniture and Equipment	(40,807)	(818)	-	-	\$ (41,625)
39	373	Transportation Equipment	(136,101)	(3,324)	-	(3,903)	\$ (143,328)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(16,548)	-	1,565	-	\$ (14,983)
42	376	Communication Equipment	(6,647)	-	2,311	-	\$ (4,336)
43	377	Power Operated Equipment	(6,064)	(224)	4,965	-	\$ (1,323)
44	378	Tools, Shop and Garage Equipment	(50,832)	(4,897)	13,638	-	\$ (42,091)
45	379	Other General Plant	(3,005)	(392)	1,010	-	\$ (2,387)
46	390	Other Tangible Property	(6,678)	-	6,678	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (277,370)	\$ (10,069)	\$ 30,167	\$ (3,903)	\$ (261,175)
49		Total	\$ (4,508,846)	\$ (236,525)	\$ 119,531	\$ 24,541	\$ (4,601,299)

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c) (2)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,142,066	2,092,494	\$ 49,572
4		601-1.2 Metered Sales Low Income Discount (Debit)	(164,876)	(112,308)	\$ (52,568)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	167,062	114,035	\$ 53,027
6		601-2 Commercial Sales	211,338	175,850	\$ 35,488
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	381	\$ (381)
9		Sub-total	\$ 2,355,590	\$ 2,270,452	\$ 85,138
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Unmetered Sales 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	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	1,566	1,564	\$ 2
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	(19,699)	(5,012)	\$ (14,687)
28		Sub-total	\$ (18,133)	\$ (3,448)	\$ (14,685)
29		Total Water Service Revenues	\$ 2,337,457	\$ 2,267,004	\$ 70,453
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	94,280	-	\$ 94,280
32	611	Miscellaneous Service Revenues	116,000	15,098	\$ 100,902
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1)	(1)	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 210,279	\$ 15,097	\$ 195,182
38	501	Total operating revenues	\$ 2,547,736	\$ 2,282,101	\$ 265,635

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		(37,602)	-	\$ (37,602)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		57	-	\$ 57
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	72,722	(14,229)	\$ 86,951
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		11,121	-	\$ 11,121
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		277	-	\$ 277
12	708	Maintenance of collect and impound reservoirs	A			271	-	\$ 271
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		87	-	\$ 87
19		<b>Total source of supply expense</b>				\$ 46,933	\$ (14,229)	\$ 61,162
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		11,107	9,864	\$ 1,243
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		16,351	14,477	\$ 1,874
28	725	Miscellaneous expenses	A			6,401	2,458	\$ 3,943
29	726	Fuel or power purchased for pumping	A	B	C	107,568	103,545	\$ 4,023
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		9,465	9,789	\$ (324)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		679	391	\$ 288
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		22,740	25,420	\$ (2,680)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 174,311	\$ 165,944	\$ 8,367

## 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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		23,790	26,157	\$ (2,367)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			114,578	87,344	\$ 27,234
43	743	Miscellaneous expenses	A	B		24,235	20,748	\$ 3,487
44	744	Chemicals and filtering materials	A	B		92,568	48,614	\$ 43,954
45		<b>Maintenance</b>						
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		16,355	11,605	\$ 4,750
49	748	Maintenance of water treatment equipment	A	B		7,482	6,667	\$ 815
50		<b>Total water treatment expenses</b>				\$ 279,008	\$ 201,135	\$ 77,873
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		9,961	9,813	\$ 148
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			7,842	7,886	\$ (44)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			15,745	7,971	\$ 7,774
58	754	Meter expenses	A			16,060	16,450	\$ (390)
59	755	Customer installations expenses	A			7,435	9,119	\$ (1,684)
60	756	Miscellaneous expenses	A			44,855	43,702	\$ 1,153
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		9,462	9,789	\$ (327)
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		2,513	281	\$ 2,232
66	761	Maintenance of trans. and distribution mains	A			26,322	43,829	\$ (17,507)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			24,682	23,067	\$ 1,615
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,487	1,767	\$ (280)
72	765	Maintenance of hydrants	A			4,145	3,102	\$ 1,043
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 170,509	\$ 176,776	\$ (6,267)

**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) (2)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				15,989	15,676	\$ 313
78	771	Supervision	A	B		23,038	25,872	\$ (2,834)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		27,249	20,026	\$ 7,223
81	773	Customer records and collection expenses	A			33,785	49,186	\$ (15,401)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	15,902	13,280	\$ 2,622
85		<b>Total customer account expenses</b>				\$ 115,963	\$ 124,040	\$ (8,077)
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			12,708	1,225	\$ 11,483
91	783	Advertising expenses	A			804	1,338	\$ (534)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 13,512	\$ 2,563	\$ 10,949
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790.1	Allocation of A&G Expenses				221,062	246,990	\$ (25,928)
102	791	Administrative and general salaries	A	B	C	9,899	2,343	\$ 7,556
103	792	Office supplies and other expenses	A	B	C	60,520	55,499	\$ 5,021
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			6,636	6,531	\$ 105
107	795	Employees' pensions and benefits	A	B	C	209,925	190,349	\$ 19,576
108	796	Franchise requirements	A	B	C	1,180	685	\$ 495
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			5,774	5,392	\$ 382
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			598	691	\$ (93)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	6,989	1,220	\$ 5,769
116		<b>Total administrative and general expenses</b>				\$ 522,583	\$ 509,700	\$ 12,883
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				94,280	-	\$ 94,280
119	811	Rents	A	B	C	14,247	13,813	\$ 434
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 108,527	\$ 13,813	\$ 94,714
123		<b>Total operating expenses</b>				\$ 1,431,346	\$ 1,179,742	\$ 251,604

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

**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")	\$ 61,738	61,738			
2	CA corp franchise taxes ("CCFT")(current)	\$ 22,621	22,621			
3	Property taxes	\$ 51,320	51,320			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ 149,598	149,598			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ 34,593	34,593			
8	Payroll taxes	\$ 30,050	30,050			
9	Franchise taxes including licenses & filing fees	\$ 47,246	47,246			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 397,165	\$ 397,165	\$ -	\$ -	\$ -

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Treatment Plant	Lakeshore						266,656	
2									
3									
4									
5									

  

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6							"None"	
7								
8								
9								
10								

  

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

  

Purchased Water for Resale			
16	Purchased from		
17			
18	Yolo County Flood Control (Surface Water)		266,656
19	Highlands Water Company		2,876
20			
21	Annual quantities purchased		269,532 (Unit chosen) <sup>2</sup>
22			
23			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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  
Clearlake  
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Clearlake	Clearlake	Oakcrest Reservoir	0.256	Elev Resv	Steel	Floats on system. Emergency Generator
Clearlake	Clearlake	Sampson Reservoir	0.750	Elev Resv	Steel	Floats on system.
Clearlake	Clearlake	Sonoma WTP Clearwell	0.212	Clearwell	Steel	Baffles installed in clearwell



### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	501	40,484	-	682	11,353	-	-	-	-
16	Asbestos Cement	-	-	-	-	20,845	-	40,938	45,074	-
17	Ductile Iron	-	-	-	-	-	-	15	1,941	-
18	HDPE	680	-	-	-	-	-	-	-	-
19	PVC	201	5,553	-	-	17,367	-	11,437	25,695	-
20										
21										
22	Total	1,382	46,037	-	682	49,565	-	52,390	72,710	-

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	53,020
28	Asbestos Cement	71	-	-	-	-	-	-	-	106,928
29	Ductile Iron	-	-	-	-	-	-	-	-	1,956
30	HDPE	-	-	-	-	-	-	-	-	680
31	PVC	3,178	-	-	-	-	-	-	-	63,431
32										-
33										-
34	Total	3,249	-	-	-	-	-	-	-	226,015

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,083	1,991	-	-
Commercial	83	83	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,166	2,074	-	-
Private fire connections	-	-	5	5
Public fire hydrants	-	-	-	-
Total *	2,166	2,074	5	5

\* Data run as of 1/4/2017 and 1/3/2018, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,432	-
3/4 - in	4	1,703
1 - in	15	359
1 1/2 - in	1	2
2 - in	4	5
3 - in	-	1
4 - in	2	4
6 - in	-	5
8 - in	-	-
Oth	-	-
Total *	2,458	2,079

\* Data run as of 1/3/2018

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair . . . . .	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 . . . . .	962
2. More than 10, but less than 15 years . . . . .	1,109
3. More than 15 years . . . . .	387

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year												Subtotal	
	January	February	March	April	May	June	July	August	September	October	November	December		Total
Residential	8,774	7,644	7,641	8,316	8,797	12,382	15,230							68,784
Commercial	1,263	1,545	1,277	1,344	1,386	1,671	1,598							10,084
Industrial	-	-	-	-	-	-	-							-
Public authorities	-	-	-	-	-	-	-							-
Irrigation	-	-	-	-	-	-	-							-
Other	-	-	-	-	-	-	-							-
Contract	-	-	-	-	-	-	-							-
<b>Total</b>	<b>10,037</b>	<b>9,189</b>	<b>8,918</b>	<b>9,660</b>	<b>10,183</b>	<b>14,053</b>	<b>16,828</b>							<b>78,868</b>
Classification of Service	During Current Year												Total	
	August	September	October	November	December	Subtotal	Total	Prior Year						
Residential	13,322	14,114	10,724	9,502	7,775	55,437	124,221	121,850						
Commercial	1,591	1,711	1,421	1,615	1,455	7,793	17,877	15,778						
Industrial	-	-	-	-	-	-	-	-						
Public authorities	-	-	-	-	-	-	-	-						
Irrigation	-	-	-	-	-	-	-	-						
Other	-	-	-	-	-	-	-	-						
Contract	-	-	-	-	-	-	-	-						
<b>Total</b>	<b>14,913</b>	<b>15,825</b>	<b>12,145</b>	<b>11,117</b>	<b>9,230</b>	<b>63,230</b>	<b>142,098</b>	<b>137,628</b>						

<sup>1</sup> 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 \_\_\_\_\_ \* Assumes 4.2411 per household. 8,817 \*

## 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>31,731</u></u>
100-3	Construction Work in Progress	\$	<u><u>358,346</u></u>
241	Advances for Construction	\$	<u><u>32,334</u></u>
265	Contributions in Aid of Construction	\$	<u><u>113,055</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 Clearlake District  
Name of District

of Golden State Water Company  
Name of Utility

at 14595 Olympic Drive, Suite A, Clearlake, CA 95422  
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)

  
Signature

909 394-3600

Telephone Number

May 18, 2018

Date

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