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2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	81,678	-	(8,873)	-	\$ 72,805
5		Total Intangible Plant	\$ 81,678	\$ -	\$ (8,873)	\$ -	\$ 72,805
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 175,312	\$ -	\$ -	\$ -	\$ 175,312
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	15,424	-	(5,424)	-	\$ 10,000
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	\$ -	\$ (30,508)	\$ -	\$ 60,718
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	475,888	14,866	(56,547)	-	\$ 434,207
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,207,426	-	(246,327)	(96,389)	\$ 864,710
25	325	Other Pumping Plant	307,117	205,200	(14,426)	732,742	\$ 1,230,633
26		Total Pumping Plant	\$ 1,990,431	\$ 220,066	\$ (317,300)	\$ 636,353	\$ 2,529,550
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	412,408	84,533	(114,430)	(65,361)	\$ 317,150
30	332	Water Treatment Equipment	1,424,859	74,890	(325,357)	50,099	\$ 1,224,491
31		Total Water Treatment Plant	\$ 1,837,267	\$ 159,423	\$ (439,787)	\$ (15,262)	\$ 1,541,641

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	942,831	-	(57,691)	15,261	\$ 900,401
35	343	Transmission and Distribution Mains	5,290,073	933,674	(23,903)	-	\$ 6,199,844
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,111,727	233,560	(36,373)	-	\$ 2,308,914
38	346	Meters	167,742	15,646	-	-	\$ 183,388
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	494,296	73,539	-	-	\$ 567,835
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 9,017,748	\$ 1,256,419	\$ (117,967)	\$ 15,261	\$ 10,171,461
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	26,227	-	(417)	-	\$ 25,810
46	372	Office Furniture and Equipment	58,379	-	(18,109)	-	\$ 40,270
47	373	Transportation Equipment	237,429	40,546	(26,841)	-	\$ 251,134
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	19,530	-	(14,984)	-	\$ 4,546
50	376	Communication Equipment	5,360	2,938	(1,841)	-	\$ 6,457
51	377	Power Operated Equipment	10,232	-	(8,999)	-	\$ 1,233
52	378	Tools, Shop and Garage Equipment	58,541	60,696	(15,643)	-	\$ 103,594
53	379	Other General Plant	3,628	-	(3,628)	-	\$ -
54		Total General Plant	\$ 419,326	\$ 104,180	\$ (90,462)	\$ -	\$ 433,044
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 13,612,988	\$ 1,740,088	\$ (1,004,897)	\$ 636,352	\$ 14,984,531

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	14,984,531	13,612,986
3		Construction Work in Progress	540,119	689,181
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 15,524,651	\$ 14,302,167
6		Less Accumulated Depreciation		
7		Plant in Service	4,389,276	4,813,506
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,389,276	\$ 4,813,506
10		Less Other Reserves		
11		Deferred Income Taxes	1,831,520	1,751,111
12		Deferred Investment Tax Credit	22,019	23,999
13		Other Reserves	4,912	1,929
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 1,858,451	\$ 1,777,039
15		Less Adjustments		
16		Contributions in Aid of Construction	521,763	115,375
17		Advances for Construction	27,594	29,964
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 549,357	\$ 145,339
20		Add Materials and Supplies	34,865	35,160
21		Add Working Cash (=Line 34)	52,886	34,216
22		Add General Office, Regions, District Office and CSA allocation	192,287	132,327
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 9,007,606	\$ 7,767,987
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 52,886	\$ 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**

(a)		(b)	(c)	(d)
CPUC WUDF ACCOUNT	DESCRIPTION	2019 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	28.4	36.2	1,027.5
2	72600 POWER FOR PUMPING	102.0	36.2	3,693.6
3	73500 PUMP TAXES	0.0	0.0	0.0
4	74400 CHEMICALS	47.5	41.0	1,947.0
5	77300 COMMON CUSTOMER ACCOUNT	36.5	45.0	1,645.1
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	19.7	0.0	0.0
8	78000 OPERATION LABOR	265.8	12.5	3,322.8
9	78100 ALL OTHER OPERATION EXPENSES	105.4	64.5	6,799.3
10	78700 MAINTENANCE LABOR	54.2	12.5	677.5
11	78800 ALL OTHER MAINTENANCE EXPENSES	93.1	22.0	2,051.6
12	79200 OFFICE SUPPLIES AND EXPENSE	65.2	19.5	1,274.3
13	79300 PROPERTY INSURANCE	0.0	0.0	0.0
14	79400 INJURIES AND DAMAGES	9.9	(156.5)	(1,549.9)
15	79500 PENSIONS AND BENEFITS	171.6	4.8	818.5
16	79600 BUSINESS MEALS	1.0	27.5	26.3
17	79700 REGULATORY COMMISSION	0.0	0.0	0.0
18	79800 OUTSIDE SERVICES	10.3	41.7	430.9
19	79900 MISCELLANEOUS	0.4	(131.5)	(53.0)
20	79910 ALLOCATED GENERAL OFFICE	228.6	0.2	46.5
21	80500 ALL OTHER MAINTENANCE GENERAL PLANT	0.4	52.0	21.7
22	81100 RENT	14.0	(16.3)	(228.8)
23	81500 A&G LABOR	35.0	12.5	437.1
24	50300 DEPRECIATION AND AMORTIZATION	246.3	0.0	0.0
25	50710 PROPERTY TAXES	54.6	40.0	2,184.6
26	50720 PAYROLL TAXES	29.5	13.5	397.7
27	50730 LOCAL TAXES	0.1	182.5	26.3
28	STATE INCOME TAX	36.2	96.0	3,473.3
29	FEDERAL INCOME TAX	96.2	106.0	10,202.3
30	TOTAL OPERATING EXPENSES	1,752.0		38,672.3
31	AVERAGE LAG ----->			22.07

**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	33.09 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	22.07 days
34	(3) Excess of Collection Lag over Payment Lag	11.02 days
35	(4) Total of Expenses, Taxes and Depreciation	\$1,752.0
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$4.8
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$52.9</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	4,734,189	79,305			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	224,309	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	4,267	-			
7	(e) Charged to clearing accounts	15,854	-			
8	(f) Salvage recovered	3,650	-			
9	(g) All other credits ¹	389,465	-			
10	Total credits	\$ 637,545	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(996,024)	(8,873)			
13	(b) Cost of removal	(56,880)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (1,052,904)	\$ (8,873)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,318,830	\$ 70,432	\$ -	\$ -	\$ -
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						
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39						
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41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(15,296)	(4)	5,424	-	(9,876)
3	312	Collecting and Impounding Reservoirs	(23,337)	(57)	25,022	-	1,628
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	-	-	-	-	-
7	316	Supply Mains	(4,047)	(872)	-	-	(4,919)
8	317	Other Source of Supply Plant	(62)	-	62	-	-
9		Total Source of Supply Plant	\$ (42,742)	\$ (933)	\$ 30,508	\$ -	\$ (13,167)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(40,226)	(9,647)	56,547	-	6,674
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(864,682)	(15,955)	328,431	-	(552,206)
16	325	Other Pumping Plant	(141,901)	(27,526)	(457,143)	-	(626,570)
17		Total Pumping Plant	\$ (1,046,809)	\$ (53,128)	\$ (72,165)	\$ -	\$ (1,172,102)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(184,962)	(10,506)	162,088	-	(33,380)
21	332	Water Treatment Equipment	(728,604)	(36,694)	288,727	-	(476,571)
22		Total Water Treatment Plant	\$ (913,566)	\$ (47,200)	\$ 450,815	\$ -	\$ (509,951)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	-
26	342	Reservoirs and Tanks	(248,691)	(14,009)	46,663	-	(216,037)
27	343	Transmission and Distribution Mains	(1,362,381)	(63,769)	23,903	21,754	(1,380,493)
28	344	Fire Mains	(1,279)	(202)	-	-	(1,481)
29	345	Services	(677,529)	(25,419)	36,373	35,126	(631,449)
30	346	Meters	(131,627)	(2,300)	-	-	(133,927)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(38,777)	(9,612)	-	-	(48,389)
33	349	Other Transmission and Distribution Plant	(576)	(15)	-	-	(591)
34		Total Transmission and Distribution Plant	\$ (2,460,860)	\$ (115,326)	\$ 106,939	\$ 56,880	\$ (2,412,367)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(11,516)	(338)	417	-	(11,437)
38	372	Office Furniture and Equipment	(42,280)	(6,833)	18,109	-	(31,004)
39	373	Transportation Equipment	(146,652)	(15,854)	26,841	(3,650)	(139,315)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(14,983)	-	14,984	-	1
42	376	Communication Equipment	(3,988)	(93)	1,841	-	(2,240)
43	377	Power Operated Equipment	(1,503)	(265)	8,999	-	7,231
44	378	Tools, Shop and Garage Equipment	(46,559)	(4,191)	15,643	-	(35,107)
45	379	Other General Plant	(2,731)	(269)	3,628	-	628
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	\$ (270,212)	\$ (27,843)	\$ 90,462	\$ (3,650)	\$ (211,243)
49		Total	\$ (4,734,189)	\$ (244,430)	\$ 606,559	\$ 53,230	\$ (4,318,830)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,978,478	1,960,741	\$ 17,737
4		601-1.2 Metered Sales Low Income Discount (Debit)	(179,191)	(185,118)	\$ 5,927
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	182,088	188,043	
6		601-2 Commercial Sales	183,429	191,388	\$ (7,959)
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 2,164,804	\$ 2,155,054	\$ 9,750
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	1,572	1,560	\$ 12
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 (2)	(6,653)	(69,306)	\$ 62,653
28		Sub-total	\$ (5,081)	\$ (67,746)	\$ 62,665
29		Total Water Service Revenues	\$ 2,159,723	\$ 2,087,308	\$ 72,415
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	49,999	8,233	\$ 41,766
32	611	Miscellaneous Service Revenues	14,150	15,350	\$ (1,200)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 64,149	\$ 23,583	\$ 40,566
38	501	Total operating revenues	\$ 2,223,872	\$ 2,110,891	\$ 112,981

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

(2) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. For the year ended December 31, 2018, \$60,812 downward adjustments was recorded to water revenues vs. regulatory liability.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		25,790	10,363	\$ 15,427
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	32,188	22,509	\$ 9,679
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		125	100	\$ 25
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 58,103	\$ 32,972	\$ 25,131
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		9,718	8,888	\$ 830
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		21,671	17,389	\$ 4,282
28	725	Miscellaneous expenses	A			2,441	2,598	\$ (157)
29	726	Fuel or power purchased for pumping	A	B	C	118,166	110,418	\$ 7,748
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		9,708	8,879	\$ 829
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		6,723	534	\$ 6,189
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		23,906	22,129	\$ 1,777
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 192,333	\$ 170,835	\$ 21,498

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		24,448	21,969	\$ 2,479
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			80,479	92,088	\$ (11,609)
43	743	Miscellaneous expenses	A	B		24,787	35,393	\$ (10,606)
44	744	Chemicals and filtering materials	A	B		55,213	21,483	\$ 33,730
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		9,867	9,813	\$ 54
49	748	Maintenance of water treatment equipment	A	B		7,433	10,559	\$ (3,126)
50		Total water treatment expenses				\$ 202,227	\$ 191,305	\$ 10,922
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		9,714	8,941	\$ 773
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			6,521	7,486	\$ (965)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			6,780	5,712	\$ 1,068
58	754	Meter expenses	A			15,694	15,161	\$ 533
59	755	Customer installations expenses	A			6,338	7,742	\$ (1,404)
60	756	Miscellaneous expenses	A			56,318	50,863	\$ 5,455
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		9,710	8,878	\$ 832
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		4,208	404	\$ 3,804
66	761	Maintenance of trans. and distribution mains	A			23,360	26,227	\$ (2,867)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			15,806	20,135	\$ (4,329)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			3,183	1,139	\$ 2,044
72	765	Maintenance of hydrants	A			165	2,084	\$ (1,919)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 157,797	\$ 154,772	\$ 3,025

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				19,207	16,251	\$ 2,956
78	771	Supervision	A	B		24,091	22,428	\$ 1,663
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		25,775	22,862	\$ 2,913
81	773	Customer records and collection expenses	A			48,564	45,951	\$ 2,613
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	43	\$ (43)
84	775	Uncollectible accounts	A	B	C	15,204	13,650	\$ 1,554
85		Total customer account expenses				\$ 132,841	\$ 121,185	\$ 11,656
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			2,650	(924)	\$ 3,574
91	783	Advertising expenses	A			214	2,181	\$ (1,967)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 2,864	\$ 1,257	\$ 1,607
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				227,088	220,793	\$ 6,295
102	791	Administrative and general salaries	A	B	C	3,121	2,857	\$ 264
103	792	Office supplies and other expenses	A	B	C	62,989	66,427	\$ (3,438)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			25,890	14,070	\$ 11,820
107	795	Employees' pensions and benefits	A	B	C	197,781	200,531	\$ (2,750)
108	796	Franchise requirements	A	B	C	918	1,123	\$ (205)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			7,365	6,651	\$ 714
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			427	269	\$ 158
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	892	(190)	\$ 1,082
116		Total administrative and general expenses				\$ 526,471	\$ 512,531	\$ 13,940
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				49,999	8,233	\$ 41,766
119	811	Rents	A	B	C	14,615	14,615	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 64,614	\$ 22,848	\$ 41,766
123		Total operating expenses				\$ 1,337,250	\$ 1,207,705	\$ 129,545

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ 38,761	38,761			
2	CA corp franchise taxes ("CCFT")(current)	\$ 22,365	22,365			
3	Property taxes	\$ 57,747	57,747			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 20,707	20,707			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 223	223			
8	Payroll taxes	\$ 26,456	26,456			
9	Franchise taxes including licenses & filing fees	\$ 21,903	21,903			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 188,162	\$ 188,162	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Treatment Plant	Lakeshore						284,442	
2									
3									
4									
5									

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

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

Purchased Water for Resale							
16	Purchased from						
17							
18	Yojo County Flood Control (Surface Water)				284,401		
19	Highlands Water Company				41		
20							
21	Annual quantities purchased				284,442 (Unit chosen) ²		CCF
22							
23							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Clearlake	Clearlake	Oakcrest Reservoir	0.256	Elev Resv	Steel	
Clearlake	Clearlake	Sampson Reservoir	0.750	Elev Resv	Steel	
Clearlake	Clearlake	Sonoma WTP Clearwell	0.212	Clearwell	Steel	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	501	37,037	-	682	11,003	-	-	-	-
16	Asbestos Cement	-	-	-	-	20,845	-	40,938	45,074	-
17	Ductile Iron	-	-	-	-	-	-	15	1,941	-
18	HDPE	680	-	-	-	-	-	-	-	-
19	PVC	201	5,461	-	-	17,382	-	15,562	25,688	-
20										
21										
22	Total	1,382	42,498	-	682	49,230	-	56,515	72,703	-

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	-	-	-	-	-	-	-	-	49,223
28	Asbestos Cement	71	-	-	-	-	-	-	-	106,928
29	Ductile Iron	-	-	-	-	-	-	-	-	1,956
30	HDPE	-	-	-	-	-	-	-	-	680
31	PVC	3,178	-	-	-	-	-	-	-	67,472
32										-
33										-
34	Total	3,249	-	-	-	-	-	-	-	226,259

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,025	2,017	-	-
Commercial	82	89	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,107	2,106	-	-
Private fire connections	-	-	5	5
Public fire hydrants	-	-	-	-
Total *	2,107	2,106	5	5

* Data run as of 1/2/2019 and 1/2/2020, respectively.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,402	
3/4 - in	3	1,659
1 - in	25	437
1 1/2 - in	1	2
2 - in	4	5
3 - in	-	1
4 - in	2	4
6 - in	-	3
8 - in	-	-
Other	-	-
Total *	2,437	2,111

* Data run as of 1/2/2020

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
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	940
2. More than 10, but less than 15 years	1,134
3. More than 15 years	363

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	7,538	7,469	7,080	7,586	9,237	10,780	12,358	62,048
Commercial	1,152	1,269	1,687	313	1,183	1,428	1,330	8,362
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	8,690	8,738	8,767	7,899	10,420	12,208	13,688	70,410

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	13,041	13,218	9,848	8,977	8,088	53,172	115,220	114,783	
Commercial	1,203	1,342	1,100	1,293	1,061	5,999	14,361	15,457	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
Contract	-	-	-	-	-	-	-	-	
Total	14,244	14,560	10,948	10,270	9,149	59,171	129,581	130,240	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served _____ 8,887 *

* Assumes 4.2099 per household.

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>34,865</u>
100-3	Construction Work in Progress	\$ <u>540,119</u>
241	Advances for Construction	\$ <u>27,594</u>
265	Contributions in Aid of Construction	\$ <u>521,763</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)

Gladys m. Farrow
Signature

909 394-3600
Telephone Number

May 15, 2020
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5