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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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 APRIL 30, 2022**, 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, 2021 through December 31, 2021. 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	72,805	-	-	-	\$ 72,805
5		Total Intangible Plant	\$ 72,805	\$ -	\$ -	\$ -	\$ 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	10,000	-	-	-	\$ 10,000
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
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	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 60,718	\$ -	\$ -	\$ -	\$ 60,718
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	584,141	-	-	-	\$ 584,141
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,292,039	4,121	-	-	\$ 1,296,160
25	325	Other Pumping Plant	1,194,327	-	-	-	\$ 1,194,327
26		Total Pumping Plant	\$ 3,070,507	\$ 4,121	\$ -	\$ -	\$ 3,074,628
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	342,116	36,234	-	-	\$ 378,350
30	332	Water Treatment Equipment	1,240,497	(1,170)	(1,522)	-	\$ 1,237,805
31		Total Water Treatment Plant	\$ 1,582,613	\$ 35,064	\$ (1,522)	\$ -	\$ 1,616,155

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	50,771	-	-	-	\$ 50,771
34	342	Reservoirs and Tanks	900,401	-	-	-	\$ 900,401
35	343	Transmission and Distribution Mains	6,368,640	423,779	(10,406)	-	\$ 6,782,013
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,362,362	102,758	(74,820)	-	\$ 2,390,300
38	346	Meters	176,592	4,704	(2,492)	-	\$ 178,804
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	579,844	40,336	-	-	\$ 620,180
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 10,449,689	\$ 571,577	\$ (87,718)	\$ -	\$ 10,933,548
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	27,277	-	-	-	\$ 27,277
46	372	Office Furniture and Equipment	40,270	-	-	19,274	\$ 59,544
47	373	Transportation Equipment	253,798	-	-	-	\$ 253,798
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	4,546	-	-	-	\$ 4,546
50	376	Communication Equipment	6,457	-	-	-	\$ 6,457
51	377	Power Operated Equipment	1,233	125,989	-	-	\$ 127,222
52	378	Tools, Shop and Garage Equipment	100,517	5,711	-	-	\$ 106,228
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 434,098	\$ 131,700	\$ -	\$ 19,274	\$ 585,072
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	\$ 15,845,742	\$ 742,462	\$ (89,240)	\$ 19,274	\$ 16,518,238

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 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	16,518,241	15,845,745
3		Construction Work in Progress	443,104	234,113
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 16,961,345	\$ 16,079,858
6		Less Accumulated Depreciation		
7		Plant in Service	4,632,900	4,482,743
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,632,900	\$ 4,482,743
10		Less Other Reserves		
11		Deferred Income Taxes	1,970,572	1,839,940
12		Deferred Investment Tax Credit	18,059	20,039
13		Other Reserves	4,689	3,275
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 1,993,320	\$ 1,863,254
15		Less Adjustments		
16		Contributions in Aid of Construction	507,287	516,605
17		Advances for Construction	22,853	25,223
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 530,140	\$ 541,828
20		Add Materials and Supplies	63,659	37,391
21		Add Working Cash (=Line 34)	52,886	52,886
22		Add General Office, Regions, District Office and CSA allocation	160,860	152,967
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 10,082,390	\$ 9,435,276
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	\$ 52,886
		* 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)
		2019 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400	28.4	36.2	1,027.5
2	72600	102.0	36.2	3,693.6
3	73500	0.0	0.0	0.0
4	74400	47.5	41.0	1,947.0
5	77300	36.5	45.0	1,645.1
6	77325	0.0	0.0	0.0
7	77500	19.7	0.0	0.0
8	78000	265.8	12.5	3,322.8
9	78100	105.4	64.5	6,799.3
10	78700	54.2	12.5	677.5
11	78800	93.1	22.0	2,051.6
12	79200	65.2	19.5	1,274.3
13	79300	0.0	0.0	0.0
14	79400	9.9	(156.5)	(1,549.9)
15	79500	171.6	4.8	818.5
16	79600	1.0	27.5	26.3
17	79700	0.0	0.0	0.0
18	79800	10.3	41.7	430.9
19	79900	0.4	(131.5)	(53.0)
20	79910	228.6	0.2	46.5
21	80500	0.4	52.0	21.7
22	81100	14.0	(16.3)	(228.8)
23	81500	35.0	12.5	437.1
24	50300	246.3	0.0	0.0
25	50710	54.6	40.0	2,184.6
26	50720	29.5	13.5	397.7
27	50730	0.1	182.5	26.3
28		36.2	96.0	3,473.3
29		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	4,412,296	70,432			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	249,645	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	6,868	-			
7	(e) Charged to clearing accounts	16,472	-			
8	(f) Salvage recovered	5,503	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 278,488	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(89,240)	-			
13	(b) Cost of removal	(40,004)	-			
14	(c) All other debits ¹	(916)	-			
15	Total debits	\$ (130,160)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,560,624	\$ 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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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(9,879)	(3)	-	-	\$ (9,882)
3	312	Collecting and Impounding Reservoirs	1,628	-	-	-	\$ 1,628
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	(5,791)	(872)	-	-	\$ (6,663)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (14,042)	\$ (875)	\$ -	\$ -	\$ (14,917)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(4,120)	(12,384)	-	-	\$ (16,504)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(568,813)	(19,929)	-	604	\$ (588,138)
16	325	Other Pumping Plant	(669,307)	(42,757)	-	(4,595)	\$ (716,659)
17		Total Pumping Plant	\$ (1,242,240)	\$ (75,070)	\$ -	\$ (3,991)	\$ (1,321,301)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(24,419)	(10,375)	-	-	\$ (34,794)
21	332	Water Treatment Equipment	(487,285)	(34,325)	1,522	-	\$ (520,088)
22		Total Water Treatment Plant	\$ (511,704)	\$ (44,700)	\$ 1,522	\$ -	\$ (554,882)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(229,723)	(13,686)	-	-	\$ (243,409)
27	343	Transmission and Distribution Mains	(1,411,767)	(72,986)	10,406	11,500	\$ (1,462,847)
28	344	Fire Mains	(1,683)	(202)	-	-	\$ (1,885)
29	345	Services	(591,398)	(27,328)	74,820	25,639	\$ (518,267)
30	346	Meters	(117,947)	(2,328)	2,492	1,353	\$ (116,430)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(54,382)	(10,860)	-	-	\$ (65,242)
33	349	Other Transmission and Distribution Plant	(606)	(15)	-	-	\$ (621)
34		Total Transmission and Distribution Plant	\$ (2,407,506)	\$ (127,405)	\$ 87,718	\$ 38,492	\$ (2,408,701)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(11,782)	(355)	-	-	\$ (12,137)
38	372	Office Furniture and Equipment	(34,422)	(844)	916	-	\$ (34,350)
39	373	Transportation Equipment	(155,700)	(16,472)	-	-	\$ (172,172)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(2,342)	(102)	-	-	\$ (2,444)
43	377	Power Operated Equipment	7,196	(1,818)	-	-	\$ 5,378
44	378	Tools, Shop and Garage Equipment	(40,383)	(5,344)	-	-	\$ (45,727)
45	379	Other General Plant	628	-	-	-	\$ 628
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (236,804)	\$ (24,935)	\$ 916	\$ -	\$ (260,823)
49		Total	\$ (4,412,296)	\$ (272,985)	\$ 90,156	\$ 34,501	\$ (4,560,624)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,380,209	2,253,343	\$ 126,866
4		601-1.2 Metered Sales Low Income Discount (Debit)	(185,374)	(176,706)	\$ (8,668)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	187,711	179,812	\$ 7,899
6		601-2 Commercial Sales	224,895	211,423	\$ 13,472
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 2,607,441	\$ 2,467,872	\$ 139,569
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	1,423	1,560	\$ (137)
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	4,490	(15,036)	\$ 19,526
28		Sub-total	\$ 5,913	\$ (13,476)	\$ 19,389
29		Total Water Service Revenues	\$ 2,613,354	\$ 2,454,396	\$ 158,958
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	1,161	\$ (1,161)
32	611	Miscellaneous Service Revenues	880	2,852	\$ (1,972)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1,025)	(996)	\$ (29)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (145)	\$ 3,017	\$ (3,162)
38	501	Total operating revenues	\$ 2,613,209	\$ 2,457,413	\$ 155,796

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

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	175	\$ (175)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	53	\$ (53)
6	703	Miscellaneous expenses	A			-	76	\$ (76)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	26,981	26,130	\$ 851
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		195	693	\$ (498)
12	708	Maintenance of collect and impound reservoirs	A			121	37	\$ 84
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				\$ 27,297	\$ 27,164	\$ 133
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		10,602	10,087	\$ 515
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		19,781	17,529	\$ 2,252
28	725	Miscellaneous expenses	A			1,443	1,762	\$ (319)
29	726	Fuel or power purchased for pumping	A	B	C	143,883	134,534	\$ 9,349
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		10,599	10,086	\$ 513
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		4,432	1,832	\$ 2,600
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		29,978	24,843	\$ 5,135
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 220,718	\$ 200,673	\$ 20,045

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		27,459	24,829	\$ 2,630
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			105,266	99,592	\$ 5,674
43	743	Miscellaneous expenses	A	B		24,732	28,400	\$ (3,668)
44	744	Chemicals and filtering materials	A	B		95,327	69,328	\$ 25,999
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		10,711	11,989	\$ (1,278)
49	748	Maintenance of water treatment equipment	A	B		8,814	16,412	\$ (7,598)
50		Total water treatment expenses				\$ 272,309	\$ 250,550	\$ 21,759
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		10,655	10,810	\$ (155)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			7,448	6,386	\$ 1,062
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			7,263	6,475	\$ 788
58	754	Meter expenses	A			14,542	10,859	\$ 3,683
59	755	Customer installations expenses	A			8,124	9,142	\$ (1,018)
60	756	Miscellaneous expenses	A			60,706	61,675	\$ (969)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,591	10,086	\$ 505
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		1,626	3,290	\$ (1,664)
66	761	Maintenance of trans. and distribution mains	A			31,772	19,356	\$ 12,416
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			30,578	14,195	\$ 16,383
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			2,268	1,863	\$ 405
72	765	Maintenance of hydrants	A			580	3,392	\$ (2,812)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 186,153	\$ 157,529	\$ 28,624

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			17,874	20,463	\$ (2,589)	
78	771	Supervision	A	B	26,223	24,854	\$ 1,369	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	38,520	33,218	\$ 5,302	
81	773	Customer records and collection expenses	A		48,042	39,089	\$ 8,953	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		224	-	\$ 224	
84	775	Uncollectible accounts	A	B	21,726	20,205	\$ 1,521	
85		Total customer account expenses			\$ 152,609	\$ 137,829	\$ 14,780	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		11,800	316	\$ 11,484	
91	783	Advertising expenses	A		419	343	\$ 76	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ 12,219	\$ 659	\$ 11,560	
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			256,662	236,861	\$ 19,801	
102	791	Administrative and general salaries	A	B	3,324	3,835	\$ (511)	
103	792	Office supplies and other expenses	A	B	66,709	62,688	\$ 4,021	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		37,271	33,757	\$ 3,514	
107	795	Employees' pensions and benefits	A	B	192,184	204,591	\$ (12,407)	
108	796	Franchise requirements	A	B	525	852	\$ (327)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		491	26,309	\$ (25,818)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		292	650	\$ (358)	
114		Maintenance						
115	805	Maintenance of general plant	A	B	11	182	\$ (171)	
116		Total administrative and general expenses			\$ 557,469	\$ 569,725	\$ (12,256)	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>			-	1,161	\$ (1,161)	
119	811	Rents	A	B	14,720	14,615	\$ 105	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 14,720	\$ 15,776	\$ (1,056)	
123		Total operating expenses			\$ 1,443,494	\$ 1,359,905	\$ 83,589	

(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")	\$ 89,330	89,330			
2	CA corp franchise taxes ("CCFT")(current)	\$ 39,173	39,173			
3	Property taxes	\$ 89,767	89,767			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 12,773	12,773			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (422)	(422)			
8	Payroll taxes	\$ 27,672	27,672			
9	Franchise taxes including licenses & filing fees	\$ 25,081	25,081			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 283,373	\$ 283,373	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								

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

Purchased Water for Resale			
16	Purchased from		
	Yolo County Flood Control (Surface Water)		324,093
	Highlands Water Company		750
17	Annual quantities purchased		324,843 (Unit chosen) ² CCF
18			
19			

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

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

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

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Clearlake	131 - Clearlake	Oak Crest Reservoir	0.256	Elev Resv	Steel	
Clearlake	131 - Clearlake	Sampson Reservoir	0.750	Elev Resv	Steel	
Clearlake	131 - 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	1,125	27,689	-	857	8,836	-	230	-	-
16	Asbestos Cement	-	-	-	-	17,826	-	40,890	42,805	-
17	Ductile Iron	-	-	-	-	76	-	781	3,194	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	5,717	-	-	18,241	-	20,689	27,942	-
20										
21										
22	Total	1,125	33,407	-	857	44,979	-	62,590	73,941	-

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	-	-	-	-	-	-	-	-	38,737
28	Asbestos Cement	-	-	-	-	-	-	-	-	101,522
29	Ductile Iron	131	-	-	-	-	-	-	-	4,181
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	3,805	-	-	-	-	-	-	-	76,394
32										
33										
34	Total	3,935	-	-	-	-	-	-	-	220,835

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	2,069	2,075	-	-
Commercial	94	91	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,163	2,166	-	-
Private fire connections	-	-	5	4
Public fire hydrants	-	-	-	-
Total *	2,163	2,166	5	4

* Data run as of 1/14/2021 and 1/24/2022, 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	2,376	
3/4 - in	3	1,675
1 - in	32	482
1 1/2 - in	1	2
2 - in	3	4
3 - in	-	3
4 - in	-	2
6 - in	-	2
8 - in	-	-
Other	-	-
Total *	2,415	2,170

* Data run as of 1/24/2022

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 . . .	26
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	783
2. More than 10, but less than 15 years	416
3. More than 15 years	968

* Data run as of 2/25/2022

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	9,053	7,836	7,945	9,511	11,342	13,219	15,024	73,930
Commercial	815	1,085	1,128	1,284	1,286	1,360	1,484	8,442
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	322	-	322
Contract	-	-	-	-	-	-	-	-
Total	9,868	8,921	9,073	10,795	12,628	14,901	16,508	82,694

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	15,000	13,710	11,115	8,033	7,627	55,485	129,415	130,126	
Commercial	1,468	1,748	1,833	1,285	1,326	7,660	16,102	15,660	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
Other	(322)	-	-	-	-	(322)	-	-	
Contract	-	-	-	-	-	-	-	-	
Total	16,146	15,458	12,948	9,318	8,953	62,823	145,517	145,786	

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 _____ 9,001 *

* Assume 4.1479 per household times 2,170 active service connections (see schedule D5)

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u>63,659</u>
100-3	Construction Work in Progress	\$ <u>443,104</u>
241	Advances for Construction	\$ <u>22,853</u>
265	Contributions in Aid of Construction	\$ <u>507,287</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 Digitally signed by Gladys M. Farrow
Date: 2022.05.17 18:48:10 -07'00'
Signature

909 394-3600
Telephone Number

May 20, 2022
Date

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