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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024**, 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, 2023 through December 31, 2023. 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	\$ 7,504	\$ -	\$ (1,459)	\$ 181,357
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	10	-	-	\$ 50,728
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 60,718	\$ 10	\$ -	\$ -	\$ 60,728
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	1,296,160	3,705	(2,037)	-	\$ 1,297,829
25	325	Other Pumping Plant	1,482,139	1,488	-	-	\$ 1,483,627
26		Total Pumping Plant	\$ 3,362,440	\$ 5,193	\$ (2,037)	\$ -	\$ 3,365,596
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	378,350	-	-	-	\$ 378,350
30	332	Water Treatment Equipment	1,572,886	123,275	(369,569)	-	\$ 1,326,592
31		Total Water Treatment Plant	\$ 1,951,236	\$ 123,275	\$ (369,569)	\$ -	\$ 1,704,942

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	6,793,666	61,367	(22,648)	-	\$ 6,832,386
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,511,457	85,380	(7,876)	-	\$ 2,588,961
38	346	Meters	204,173	42,161	(13,565)	-	\$ 232,769
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	630,317	11,276	(1,864)	-	\$ 639,729
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 11,101,864	\$ 200,185	\$ (45,953)	\$ -	\$ 11,256,096
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	27,277	-	-	-	\$ 27,277
46	372	Office Furniture and Equipment	99,351	-	(6,493)	-	\$ 92,858
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	127,222	-	-	-	\$ 127,222
52	378	Tools, Shop and Garage Equipment	111,221	1,413	(11,051)	-	\$ 101,583
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 629,871	\$ 1,413	\$ (17,544)	\$ -	\$ 613,741
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	\$ 17,354,246	\$ 337,581	\$ (435,102)	\$ (1,459)	\$ 17,255,265

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	17,255,268	17,354,249
3		Construction Work in Progress	1,451,815	737,066
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 18,707,083	\$ 18,091,314
6		Less Accumulated Depreciation		
7		Plant in Service	4,588,623	4,770,433
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,588,623	\$ 4,770,433
10		Less Other Reserves		
11		Deferred Income Taxes	2,021,338	2,013,420
12		Deferred Investment Tax Credit	14,099	16,079
13		Other Reserves	8,879	7,489
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,044,316	\$ 2,036,988
15		Less Adjustments		
16		Contributions in Aid of Construction	512,848	512,890
17		Advances for Construction	18,113	20,483
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 530,960	\$ 533,373
20		Add Materials and Supplies	43,995	57,457
21		Add Working Cash (=Line 34)	71,310	71,310
22		Add General Office, Regions, District Office and CSA allocation	154,846	146,242
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 11,813,335	\$ 11,025,530
		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")	\$ 71,310	\$ 71,310
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	4,698,155	70,432	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	397,694	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	7,543	-			
7	(e) Charged to clearing accounts	21,954	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 427,190	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(435,102)	-			
13	(b) Cost of removal	(173,898)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (609,000)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,516,345	\$ 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						
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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	(9,885)	(5)	-	-	\$ (9,890)
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	(7,535)	(832)	-	-	\$ (8,367)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (15,792)	\$ (837)	\$ -	\$ -	\$ (16,629)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(28,888)	(19,510)	-	-	\$ (48,398)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(608,099)	(27,234)	2,037	513	\$ (632,784)
16	325	Other Pumping Plant	(764,568)	(48,291)	-	25	\$ (812,834)
17		Total Pumping Plant	\$ (1,401,555)	\$ (95,036)	\$ 2,037	\$ 538	\$ (1,494,016)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(45,690)	(18,236)	-	-	\$ (63,926)
21	332	Water Treatment Equipment	(463,399)	(68,709)	369,569	38,439	\$ (124,100)
22		Total Water Treatment Plant	\$ (509,089)	\$ (86,945)	\$ 369,569	\$ 38,439	\$ (188,027)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(257,095)	(14,046)	-	-	\$ (271,141)
27	343	Transmission and Distribution Mains	(1,527,326)	(82,425)	22,648	72,715	\$ (1,514,389)
28	344	Fire Mains	(2,087)	(198)	-	-	\$ (2,285)
29	345	Services	(500,440)	(33,328)	7,876	22,602	\$ (503,290)
30	346	Meters	(118,938)	(11,307)	13,565	38,338	\$ (78,342)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(76,559)	(10,234)	1,864	1,267	\$ (83,662)
33	349	Other Transmission and Distribution Plant	(636)	(15)	-	-	\$ (651)
34		Total Transmission and Distribution Plant	\$ (2,483,081)	\$ (151,553)	\$ 45,953	\$ 134,921	\$ (2,453,760)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(12,492)	(349)	-	-	\$ (12,841)
38	372	Office Furniture and Equipment	(36,015)	(5,508)	6,493	-	\$ (35,030)
39	373	Transportation Equipment	(188,644)	(21,954)	-	-	\$ (210,598)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	(404)	-	-	\$ (403)
42	376	Communication Equipment	(2,546)	(296)	-	-	\$ (2,842)
43	377	Power Operated Equipment	1,778	(57,109)	-	-	\$ (55,331)
44	378	Tools, Shop and Garage Equipment	(51,348)	(7,201)	11,051	-	\$ (47,498)
45	379	Other General Plant	628	-	-	-	\$ 628
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (288,638)	\$ (92,820)	\$ 17,544	\$ -	\$ (363,914)
49		Total	\$ (4,698,155)	\$ (427,190)	\$ 435,102	\$ 173,898	\$ (4,516,345)

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	2,852,601	2,210,184	\$ 642,417
4		601-1.2 Metered Sales Low Income Discount (Debit)	(177,795)	(185,482)	\$ 7,687
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	180,193	187,581	\$ (7,388)
6		601-2 Commercial Sales	292,929	246,078	\$ 46,851
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 3,147,928	\$ 2,458,361	\$ 689,567
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	11,083	-	\$ 11,083
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	\$ 11,083	\$ -	\$ 11,083
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	1,928	1,226	\$ 702
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	(2,582)	(4,767)	\$ 2,185
28		Sub-total	\$ (654)	\$ (3,541)	\$ 2,887
29		Total Water Service Revenues	\$ 3,158,357	\$ 2,454,820	\$ 703,537
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	104	-	\$ 104
32	611	Miscellaneous Service Revenues	13,127	11,590	\$ 1,537
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1,417)	(1,237)	\$ (180)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 11,814	\$ 10,353	\$ 1,461
38	501	Total operating revenues	\$ 3,170,171	\$ 2,465,173	\$ 704,998

(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		-	- \$ -	
4	701	Operation supervision, labor and expenses			C		- \$ -	
5	702	Operation labor and expenses	A	B		761	- \$ 761	
6	703	Miscellaneous expenses	A			-	- \$ -	
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(14,219)	(888) \$ (13,331)	
8		Maintenance					0	
9	706	Maintenance supervision and engineering	A	B		3,416	199 \$ 3,217	
10	706	Maintenance of structures and facilities			C		- \$ -	
11	707	Maintenance of structures and improvements	A	B		217	206 \$ 11	
12	708	Maintenance of collect and impound reservoirs	A			-	41 \$ (41)	
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				\$ (9,825)	\$ (442) \$ (9,383)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		11,430	11,036 \$ 394	
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		23,580	18,309 \$ 5,271	
28	725	Miscellaneous expenses	A			(5,253)	1,446 \$ (6,699)	
29	726	Fuel or power purchased for pumping	A	B	C	164,562	132,819 \$ 31,743	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		11,465	10,632 \$ 833	
32	729	Maintenance of structures and equipment			C		- \$ -	
33	730	Maintenance of structures and improvements	A	B		2,285	2,368 \$ (83)	
34	731	Maintenance of power production equipment	A	B		-	- \$ -	
35	732	Maintenance of power pumping equipment	A	B		20,944	18,416 \$ 2,528	
36	733	Maintenance of other pumping plant	A	B		-	- \$ -	
37		Total pumping expenses				\$ 229,013	\$ 195,026 \$ 33,987	

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		28,677	26,123	\$ 2,554
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			149,058	101,331	\$ 47,727
43	743	Miscellaneous expenses	A	B		22,817	41,038	\$ (18,221)
44	744	Chemicals and filtering materials	A	B		92,750	86,334	\$ 6,416
45		Maintenance					0	
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		27,897	22,816	\$ 5,081
49	748	Maintenance of water treatment equipment	A	B		29,404	10,377	\$ 19,027
50		Total water treatment expenses				\$ 350,603	\$ 288,019	\$ 62,584
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		11,438	10,835	\$ 603
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			11,584	9,520	\$ 2,064
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			7,990	7,585	\$ 405
58	754	Meter expenses	A			16,308	15,355	\$ 953
59	755	Customer installations expenses	A			12,040	12,940	\$ (900)
60	756	Miscellaneous expenses	A			55,948	53,988	\$ 1,960
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		11,442	10,731	\$ 711
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		3,204	3,250	\$ (46)
66	761	Maintenance of trans. and distribution mains	A			(14,206)	29,289	\$ (43,495)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			31,414	24,107	\$ 7,307
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,259	1,992	\$ (733)
72	765	Maintenance of hydrants	A			7,376	1,378	\$ 5,998
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 155,797	\$ 180,970	\$ (25,173)

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				23,659	21,456	\$ 2,203
78	771	Supervision	A	B		27,974	26,050	\$ 1,924
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		46,552	40,764	\$ 5,788
81	773	Customer records and collection expenses	A			13,150	33,786	\$ (20,636)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	112	\$ (112)
84	775	Uncollectible accounts	A	B	C	26,048	20,854	\$ 5,194
85		Total customer account expenses				\$ 137,383	\$ 143,022	\$ (5,639)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			3,091	2,183	\$ 908
91	783	Advertising expenses	A			458	418	\$ 40
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 3,549	\$ 2,601	\$ 948
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	790.1	Allocation of A&G Expenses				223,159	266,734	\$ (43,575)
102	791	Administrative and general salaries	A	B	C	4,181	2,459	\$ 1,722
103	792	Office supplies and other expenses	A	B	C	125,451	66,011	\$ 59,440
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			25,811	34,492	\$ (8,681)
107	795	Employees' pensions and benefits	A	B	C	172,732	200,136	\$ (27,404)
108	796	Franchise requirements	A	B	C	933	1,023	\$ (90)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			1,012	1,000	\$ 12
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	605	\$ (605)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	-	876	\$ (876)
116		Total administrative and general expenses				\$ 553,279	\$ 573,336	\$ (20,057)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				104	-	\$ 104
119	811	Rents	A	B	C	15,652	15,743	\$ (91)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 15,756	\$ 15,743	\$ 13
123		Total operating expenses				\$ 1,435,555	\$ 1,398,275	\$ 37,280

(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")	\$ 150,167	150,167			
2	CA corp franchise taxes ("CCFT")(current)	\$ 67,492	67,492			
3	Property taxes	\$ 114,968	114,968			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 16,036	16,036			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (1,297)	(1,297)			
8	Payroll taxes	\$ 28,008	28,008			
9	Franchise taxes including licenses & filing fees	\$ 31,797	31,797			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 407,171	\$ 407,171	\$ -	\$ -	\$ -

**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						324,093	
2									
3									
4									
5									

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

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11			
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
		Yolo County Flood Control (Surface Water)			240,046		
		Highlands Water Company			10		
17	Annual quantities purchased				240,056 (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	25,409	-	857	9,074	-	247	-	-
16	Asbestos Cement	-	-	-	-	17,826	-	41,000	43,055	-
17	Ductile Iron	-	-	-	-	76	-	781	3,366	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	6,014	-	-	18,256	-	20,695	27,942	-
20										
21										
22	Total	1,125	31,423	-	857	45,232	-	62,723	74,363	-

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	1 1/2	
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-								-
25	Concrete	-								-
26	Copper	-								-
27	Steel	-							2,287	38,999
28	Asbestos Cement	-								101,882
29	Ductile Iron	388								4,610
30	HDPE	-								-
31	PVC	171								73,079
32										-
33										-
34	Total	559	-	-	-	-	-	-	2,287	218,570

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	2,035	2,044	-	22
Commercial	86	87	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,121	2,131	-	22
Private fire connections	-	-	4	4
Public fire hydrants	-	-	-	-
Total *	2,121	2,131	4	26

* Data run as of 1/2/2024 and 1/3/2023, respectively.

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,371	
3/4 - in	3	1,646
1 - in	34	500
1 1/2 - in	1	2
2 - in	3	4
3 - in	-	1
4 - in	-	2
6 - in	-	2
8 - in	-	-
Other	-	-
Total *	2,412	2,157

* Data run as of 1/13/2024 for meters and 1/2/2024 for active service connections, respectively.

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	12
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	883
2. More than 10, but less than 15 years	358
3. More than 15 years	1,173

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	7,998	7,367	6,894	8,178	8,540	11,262	13,018	63,257
Commercial	1,301	1,410	1,368	1,498	1,363	1,482	1,502	9,924
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	9,299	8,777	8,262	9,676	9,903	12,744	14,520	73,181
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	12,816	12,251	10,207	8,773	7,471	51,518	114,775	117,530
Commercial	1,574	1,484	1,791	1,718	1,486	8,053	17,977	18,092
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	14,390	13,735	11,998	10,491	8,957	59,571	132,752	135,622

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 _____ 8,836 *

* Assume 4.09637 per household times 2,157 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>43,995</u>
100-3	Construction Work in Progress	\$	<u>1,451,815</u>
241	Advances for Construction	\$	<u>18,113</u>
265	Contributions in Aid of Construction	\$	<u>512,848</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 Farrow
Signature

909 394-3600
Telephone Number

May 30, 2024
Date

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