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2023  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

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

Name of District: Los Osos Location: Los Osos, San Luis Obispo  
(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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	762,665	12,061	-	-	\$ 774,726
5		Total Intangible Plant	\$ 762,665	\$ 12,061	\$ -	\$ -	\$ 774,726
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 370,556	\$ -	\$ -	\$ (12,032)	\$ 358,524
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	5,534	-	-	-	\$ 5,534
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	2,090,823	-	(1,135)	-	\$ 2,089,688
16	316	Supply Mains	252,619	3,303	-	-	\$ 255,923
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 2,348,976	\$ 3,303	\$ (1,135)	\$ -	\$ 2,351,145
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	539,498	7,826	(3,857)	-	\$ 543,468
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,819,133	35,228	(174,759)	-	\$ 4,679,602
25	325	Other Pumping Plant	1,578,076	40,219	(454)	-	\$ 1,617,842
26		Total Pumping Plant	\$ 6,936,707	\$ 83,274	\$ (179,069)	\$ -	\$ 6,840,912
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	193,695	11,020	-	-	\$ 204,715
30	332	Water Treatment Equipment	3,041,646	126,215	(110,732)	-	\$ 3,057,128
31		Total Water Treatment Plant	\$ 3,235,341	\$ 137,234	\$ (110,732)	\$ -	\$ 3,261,843

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	979,409	126,426	-	-	\$ 1,105,835
34	342	Reservoirs and Tanks	4,807,572	-	(4,618)	-	\$ 4,802,953
35	343	Transmission and Distribution Mains	6,735,593	30,606	(3,011)	-	\$ 6,763,188
36	344	Fire Mains	39,714	-	-	-	\$ 39,714
37	345	Services	1,608,477	55,021	(599)	-	\$ 1,662,899
38	346	Meters	381,498	20,099	(46,824)	-	\$ 354,772
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	883,622	-	-	-	\$ 883,622
41	349	Other Transmission and Distribution Plant	3,533	-	-	-	\$ 3,533
42		Total Transmission and Distribution Plant	\$ 15,439,417	\$ 232,153	\$ (55,053)	\$ -	\$ 15,616,517
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	136,499	1,891	(1,649)	-	\$ 136,741
46	372	Office Furniture and Equipment	92,511	44,741	(26,576)	-	\$ 110,677
47	373	Transportation Equipment	294,716	-	-	-	\$ 294,716
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	3,092	-	-	-	\$ 3,092
51	377	Power Operated Equipment	278,620	-	-	-	\$ 278,620
52	378	Tools, Shop and Garage Equipment	30,393	7,110	-	-	\$ 37,502
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 835,830	\$ 53,742	\$ (28,225)	\$ -	\$ 861,348
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	11,082	-	-	-	\$ 11,082
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 11,082	\$ -	\$ -	\$ -	\$ 11,082
61		Total Utility Plant in Service	\$ 29,940,575	\$ 521,768	\$ (374,214)	\$ (12,032)	\$ 30,076,096

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -

<b>SCHEDULE A-1c</b> <b>Account 302 - Franchises and Consents</b>					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5					Total \$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	30,076,101	29,940,579
3		Construction Work in Progress	3,682,153	1,602,137
4		General Office Prorate	-	
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 33,758,253</b>	<b>\$ 31,542,716</b>
6		Less Accumulated Depreciation		
7		Plant in Service	8,599,715	8,384,861
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 8,599,715</b>	<b>\$ 8,384,861</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,989,455	2,991,898
12		Deferred Investment Tax Credit	711	1,215
13		Other Reserves	33,878	34,124
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 3,024,044</b>	<b>\$ 3,027,236</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,005,402	983,363
17		Advances for Construction	236,350	290,317
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,241,752</b>	<b>\$ 1,273,681</b>
20		<b>Add Materials and Supplies</b>	<b>140,257</b>	<b>172,925</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>368,390</b>	<b>368,390</b>
22		Add General Office, Regions, District Office and CSA allocation	290,381	269,041
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 21,691,771</b>	<b>\$ 19,667,294</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	<b>\$ 368,390</b>	<b>\$ 368,390</b>
		* 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	7,980,989	491,162	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	713,391	49,041			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	25,946	-			
7	(e) Charged to clearing accounts	10,261	-			
8	(f) Salvage recovered	21,371	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 770,970	\$ 49,041	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(374,214)	-			
13	(b) Cost of removal	(230,944)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (605,158)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,146,802	\$ 540,203	\$ -	\$ -	\$ -
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						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	(3,912)	(63)	-	-	\$ (3,975)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(683,048)	(47,672)	1,135	-	\$ (729,585)
7	316	Supply Mains	(53,545)	(4,345)	-	1,101	\$ (56,789)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (740,505)	\$ (52,079)	\$ 1,135	\$ 1,101	\$ (790,349)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(171,339)	(12,089)	3,857	828	\$ (178,743)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,605,042)	(154,523)	174,759	16,193	\$ (1,568,613)
16	325	Other Pumping Plant	(271,838)	(64,811)	454	11,644	\$ (324,551)
17		Total Pumping Plant	\$ (2,048,219)	\$ (231,422)	\$ 179,069	\$ 28,666	\$ (2,071,907)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(50,072)	(6,647)	-	-	\$ (56,719)
21	332	Water Treatment Equipment	(1,232,642)	(118,828)	110,732	39,631	\$ (1,201,107)
22		Total Water Treatment Plant	\$ (1,282,714)	\$ (125,475)	\$ 110,732	\$ 39,631	\$ (1,257,826)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(111,888)	(94,696)	-	101,103	\$ (105,481)
26	342	Reservoirs and Tanks	(723,011)	(84,662)	4,618	-	\$ (803,055)
27	343	Transmission and Distribution Mains	(1,599,498)	(82,309)	3,011	2,348	\$ (1,676,448)
28	344	Fire Mains	(2,118)	(858)	-	-	\$ (2,976)
29	345	Services	(632,918)	(18,443)	599	17,010	\$ (633,752)
30	346	Meters	(220,249)	(18,189)	46,824	24,769	\$ (166,844)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(302,138)	(12,724)	-	-	\$ (314,862)
33	349	Other Transmission and Distribution Plant	(2,525)	(69)	-	-	\$ (2,594)
34		Total Transmission and Distribution Plant	\$ (3,594,345)	\$ (311,949)	\$ 55,053	\$ 145,231	\$ (3,706,011)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(66,664)	(1,830)	1,649	630	\$ (66,215)
38	372	Office Furniture and Equipment	(54,798)	(7,527)	26,576	14,914	\$ (20,835)
39	373	Transportation Equipment	(52,325)	(10,261)	-	(20,600)	\$ (83,186)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(3,092)	-	-	-	\$ (3,092)
43	377	Power Operated Equipment	(108,816)	(6,882)	-	-	\$ (115,698)
44	378	Tools, Shop and Garage Equipment	(18,716)	(2,122)	-	-	\$ (20,838)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(10,956)	(51)	-	-	\$ (11,007)
47	391	Water Plant Purchased	161	-	-	-	\$ 161
48		Total General Plant	\$ (315,206)	\$ (28,673)	\$ 28,225	\$ (5,056)	\$ (320,710)
49		Total	\$ (7,980,989)	\$ (749,599)	\$ 374,214	\$ 209,572	\$ (8,146,802)



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	4,321,776	3,109,680	\$ 1,212,096
4		601-1.2 Metered Sales Low Income Discount (Debit)	(146,536)	(148,498)	\$ 1,962
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	148,489	150,166	\$ (1,677)
6		601-2 Commercial Sales	759,489	630,372	\$ 129,117
7		601-3 Industrial Sales	9,315	7,055	\$ 2,260
8		601-4 Sales to Public Authorities	218,569	150,280	\$ 68,289
9		Sub-total	\$ 5,311,102	\$ 3,899,055	\$ 1,412,047
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	123,376	103,326	\$ 20,050
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 123,376	\$ 103,326	\$ 20,050
22	604	Private Fire Protection Service	14,320	8,959	\$ 5,361
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	2,434	\$ (2,434)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(10,172)	(17,745)	\$ 7,573
28		Sub-total	\$ 4,148	\$ (6,352)	\$ 10,500
29		Total Water Service Revenues	\$ 5,438,626	\$ 3,996,029	\$ 1,442,597
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	128,409	81,284	\$ 47,125
32	611	Miscellaneous Service Revenues	13,054	5,100	\$ 7,954
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(459)	(448)	\$ (11)
36	615	Recycled Water Revenues	1,129	-	\$ 1,129
37		Total Other Water Revenues	\$ 142,133	\$ 85,936	\$ 56,197
38	501	Total operating revenues	\$ 5,580,759	\$ 4,081,965	\$ 1,498,794

(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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B	-	-	\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	131	-	\$ 131	
6	703	Miscellaneous expenses	A		-	-	\$ -	
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(43,171)	(75,136)	\$ 31,965
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	-	\$ -	
12	708	Maintenance of collect and impound reservoirs	A		1,710	3,531	\$ (1,821)	
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		1,062	460	\$ 602	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B	-	-	\$ -	
19		<b>Total source of supply expense</b>				\$ (40,268)	\$ (71,145)	\$ 30,877
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B	22,806	21,633	\$ 1,173	
23	721	Operation supervision labor and expense					\$ -	
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	45,029	68,002	\$ (22,973)	
28	725	Miscellaneous expenses	A		29,959	19,957	\$ 10,002	
29	726	Fuel or power purchased for pumping	A	B	C	283,430	230,673	\$ 52,757
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B	-	-	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	90	760	\$ (670)	
34	731	Maintenance of power production equipment	A	B	-	-	\$ -	
35	732	Maintenance of power pumping equipment	A	B	33,552	45,179	\$ (11,627)	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		<b>Total pumping expenses</b>				\$ 414,866	\$ 386,204	\$ 28,662

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		10,860	10,301	\$ 559
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			306,332	353,768	\$ (47,436)
43	743	Miscellaneous expenses	A	B		43,315	17,426	\$ 25,889
44	744	Chemicals and filtering materials	A	B		35,948	22,085	\$ 13,863
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		-	860	\$ (860)
49	748	Maintenance of water treatment equipment	A	B		27,204	63,499	\$ (36,295)
50		<b>Total water treatment expenses</b>				\$ 423,659	\$ 467,939	\$ (44,280)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		10,860	10,301	\$ 559
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			257	150	\$ 107
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			5,598	4,222	\$ 1,376
58	754	Meter expenses	A			-	392	\$ (392)
59	755	Customer installations expenses	A			1,181	961	\$ 220
60	756	Miscellaneous expenses	A			75,190	87,039	\$ (11,849)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		10,860	10,301	\$ 559
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		1,291	1,274	\$ 17
66	761	Maintenance of trans. and distribution mains	A			28,347	36,273	\$ (7,926)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			11,569	17,808	\$ (6,239)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,466	1,965	\$ (499)
72	765	Maintenance of hydrants	A			1,974	5,789	\$ (3,815)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 148,593	\$ 176,475	\$ (27,882)

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				45,052	37,053	\$ 7,999
78	771	Supervision	A	B		23,892	22,663	\$ 1,229
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		47,681	40,017	\$ 7,664
81	773	Customer records and collection expenses	A			(40)	13,545	\$ (13,585)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			636	-	\$ 636
84	775	Uncollectible accounts	A	B	C	(1,916)	5,620	\$ (7,536)
85		<b>Total customer account expenses</b>				\$ 115,305	\$ 118,898	\$ (3,593)
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			29,299	4,096	\$ 25,203
91	783	Advertising expenses	A			2,215	1,675	\$ 540
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 31,514	\$ 5,771	\$ 25,743
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790.1	Allocation of A&G Expenses				423,597	450,158	\$ (26,561)
102	791	Administrative and general salaries	A	B	C	51,178	42,857	\$ 8,321
103	792	Office supplies and other expenses	A	B	C	64,575	75,419	\$ (10,844)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			26,758	36,150	\$ (9,392)
107	795	Employees' pensions and benefits	A	B	C	124,108	119,626	\$ 4,482
108	796	Franchise requirements	A	B	C	937	1,755	\$ (818)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			(60,990)	13,312	\$ (74,302)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			308	768	\$ (460)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	9,367	22,361	\$ (12,994)
116		<b>Total administrative and general expenses</b>				\$ 639,838	\$ 762,406	\$ (122,568)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				128,409	81,284	\$ 47,125
119	811	Rents	A	B	C	-	1,000	\$ (1,000)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 128,409	\$ 82,284	\$ 46,125
123		<b>Total operating expenses</b>				\$ 1,861,916	\$ 1,928,832	\$ (66,916)

(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")	\$ 394,039	394,039			
2	CA corp franchise taxes ("CCFT")(current)	\$ 177,098	177,098			
3	Property taxes	\$ 170,869	170,869			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 42,078	42,078			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (3,402)	(3,402)			
8	Payroll taxes	\$ 28,944	28,944			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 809,626	\$ 809,626	\$ -	\$ -	\$ -

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

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

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

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

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased	"None"	(Unit chosen) <sup>2</sup> CCF
18			
19			

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

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

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

Golden State Water Company  
Los Osos  
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Los Osos	146 - Los Osos	Cabrillo Well 1	172.7	189	508	10	160	
Los Osos	146 - Los Osos	Los Olivos Well 3	97.7	60	232	8	150	
Los Osos	146 - Los Osos	Los Olivos Well 5	139.3	81	460	12	150	
Los Osos	146 - Los Osos	Pecho Well 1		0	390	14		Out of Service
Los Osos	146 - Los Osos	Rosina Well 1	99.7	9	408	14	385	
Los Osos	146 - Los Osos	Skyline Well 1	9.7	33	195	14	180	
Los Osos	146 - Los Osos	South Bay Well 1	153.4	119	715	12	250	
Los Osos	147 - Edna Road	Lewis Lane Well 2						Out of Service
Los Osos	147 - Edna Road	Lewis Lane Well 3	127.1	112	440	14	500	
Los Osos	147 - Edna Road	Lewis Lane Well 4	132.4	67	520	12	420	

Golden State Water Company  
 Los Osos  
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Los Osos	146 - Los Osos	Alamo Reservoir	0.141	Elev Resv	Steel	
Los Osos	146 - Los Osos	Bay View Heights Reservoir	0.220	Elev Resv	Steel	
Los Osos	146 - Los Osos	Cabrillo Reservoir	0.044	Forebay	Steel	
Los Osos	146 - Los Osos	Calle Cordoniz Reservoir	0.250	Elev Resv	Steel	
Los Osos	146 - Los Osos	Los Olivos Reservoir	0.500	Forebay	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 1 (West)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Country Club Resv Resv 2 (East)	0.044	Elev Resv	Steel	
Los Osos	147 - Edna Road	Edna Road Reservoir	0.200	Ground	Concrete	



**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	-	-	-	-	-	-	160	406	-
16	Asbestos Cement	-	-	-	-	36,461	-	63,021	40,655	-
17	Ductile Iron	-	-	-	-	826	-	4,028	25,030	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	1,950	-	-	1,038	-	21,642	34,995	2,135
20										
21										
22	Total	-	1,950	-	-	38,325	-	88,852	101,086	2,135

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	-	-	-	-	-	-	-	-	566
28	Asbestos Cement	-	338	-	-	-	-	-	-	140,476
29	Ductile Iron	748	-	-	-	-	-	-	-	30,632
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	718	-	-	-	-	-	-	-	62,477
32										-
33										-
34	Total	1,466	338	-	-	-	-	-	-	234,151

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	3,064	3,071	-	-
Commercial	156	154	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	52	51	-	-
Other	-	-	-	-
Contract	-	1	-	-
Subtotal	3,281	3,286	-	-
Private fire connections	-	-	26	26
Public fire hydrants	-	-	-	-
Total *	3,281	3,286	26	26

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

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	2,573	
3/4 - in	433	2,139
1 - in	279	1,043
1 1/2 - in	9	23
2 - in	30	75
3 - in	3	4
4 - in	-	9
6 - in	2	14
8 - in	-	5
Other	-	-
Total *	3,329	3,312

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

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	24
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 . . . . .	1,886
2. More than 10, but less than 15 years . . . . .	778
3. More than 15 years . . . . .	665

**SCHEDULE D-7**

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

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July	Subtotal	
Residential	13,877	11,589	11,225	12,394	14,357	17,335	19,439	100,216	
Commercial	2,756	2,128	2,235	2,544	2,562	3,183	3,503	18,911	
Industrial	42	46	40	49	45	48	55	325	
Public authorities	215	182	534	1,154	1,615	1,440	2,204	7,344	
Irrigation	229	181	163	185	265	364	403	1,790	
Other	80	90	71	406	723	584	904	2,858	
Contract	1	-	1	-	17	2	4	25	
<b>Total</b>	<b>17,200</b>	<b>14,216</b>	<b>14,269</b>	<b>16,732</b>	<b>19,584</b>	<b>22,956</b>	<b>26,512</b>	<b>131,469</b>	

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	19,365	19,989	17,095	18,292	15,326	90,067	190,283	207,478
Commercial	3,348	3,975	3,472	3,567	2,911	17,273	36,184	39,858
Industrial	42	50	47	59	54	252	577	569
Public authorities	1,310	2,176	1,535	816	622	6,459	13,803	12,142
Irrigation	421	515	545	796	396	2,673	4,463	5,013
Other	673	813	615	97	53	2,251	5,109	2,141
Contract	(4)	-	-	-	-	(4)	21	210
<b>Total</b>	<b>25,155</b>	<b>27,518</b>	<b>23,309</b>	<b>23,627</b>	<b>19,362</b>	<b>118,971</b>	<b>250,440</b>	<b>267,411</b>

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 13,567 \*

\* Assume 4.09637 per household times 3,312 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><u>140,257</u></u>
100-3	Construction Work in Progress	\$	<u><u>3,682,153</u></u>
241	Advances for Construction	\$	<u><u>236,350</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,005,402</u></u>

**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)

of Los Osos District  
Name of District

of Golden State Water Company  
Name of Utility

at 1140 Los Olivos Avenue, Los Osos, CA 93402  
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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