

Received _____
Examined _____

U# _____

2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Santa Maria Location: Santa Maria, 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

TABLE OF CONTENTS

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

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN 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	5,105	-	-	-	\$ 5,105
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	821,489	15,800	-	-	\$ 837,289
5		Total Intangible Plant	\$ 826,594	\$ 15,800	\$ -	\$ -	\$ 842,394
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 4,230,579	\$ -	\$ -	\$ (6,904)	\$ 4,223,675
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	25,804	-	(3,987)	-	\$ 21,817
12	312	Collecting and Impounding Reservoirs	4,105	-	-	-	\$ 4,105
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	11,638,570	287,139	(4,331)	(3,075)	\$ 11,918,303
16	316	Supply Mains	535,581	-	-	-	\$ 535,581
17	317	Other Source of Supply Plant	5,513	-	-	-	\$ 5,513
18		Total Source of Supply Plant	\$ 12,209,573	\$ 287,139	\$ (8,318)	\$ (3,075)	\$ 12,485,320
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,126,753	211,339	-	-	\$ 2,338,092
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	12,608,767	33,522	(248,748)	(60,540)	\$ 12,333,001
25	325	Other Pumping Plant	7,358,701	43,715	(18,371)	63,038	\$ 7,447,083
26		Total Pumping Plant	\$ 22,094,221	\$ 288,576	\$ (267,119)	\$ 2,498	\$ 22,118,176
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	944,919	-	-	-	\$ 944,919
30	332	Water Treatment Equipment	2,869,437	(716)	(1,269)	-	\$ 2,867,452
31		Total Water Treatment Plant	\$ 3,814,356	\$ (716)	\$ (1,269)	\$ -	\$ 3,812,372

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	926,180	(63,168)	-	-	\$ 863,011
34	342	Reservoirs and Tanks	8,883,422	14,089	(109)	577	\$ 8,897,978
35	343	Transmission and Distribution Mains	29,298,076	1,739,306	(35,180)	-	\$ 31,002,203
36	344	Fire Mains	269,955	97,728	-	-	\$ 367,683
37	345	Services	11,701,011	622,790	(26,962)	-	\$ 12,296,840
38	346	Meters	2,070,514	227,822	(181,359)	-	\$ 2,116,977
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,074,145	208,248	(6,934)	-	\$ 4,275,459
41	349	Other Transmission and Distribution Plant	235,955	-	-	-	\$ 235,955
42		Total Transmission and Distribution Plant	\$ 57,459,259	\$ 2,846,814	\$ (250,544)	\$ 577	\$ 60,056,105
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	633,039	17,799	-	-	\$ 650,838
46	372	Office Furniture and Equipment	219,079	(465)	-	-	\$ 218,614
47	373	Transportation Equipment	852,791	675,857	(378,789)	-	\$ 1,149,860
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	67,910	-	-	-	\$ 67,910
51	377	Power Operated Equipment	372,774	-	-	-	\$ 372,774
52	378	Tools, Shop and Garage Equipment	141,860	22,106	-	-	\$ 163,967
53	379	Other General Plant	43,270	-	-	-	\$ 43,270
54		Total General Plant	\$ 2,330,724	\$ 715,298	\$ (378,789)	\$ -	\$ 2,667,233
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	228	-	-	-	\$ 228
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 228	\$ -	\$ -	\$ -	\$ 228
61		Total Utility Plant in Service	\$ 102,965,533	\$ 4,152,913	\$ (906,039)	\$ (6,904)	\$ 106,205,503

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	106,205,498	102,965,529
3		Construction Work in Progress	9,755,191	6,376,159
4		General Office Prorate	971,181	971,181
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 116,931,870	\$ 110,312,869
6		Less Accumulated Depreciation		
7		Plant in Service	22,752,247	21,893,243
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 22,752,247	\$ 21,893,243
10		Less Other Reserves		
11		Deferred Income Taxes	7,166,723	6,963,338
12		Deferred Investment Tax Credit	59,034	69,318
13		Other Reserves	114,502	111,794
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 7,340,258	\$ 7,144,451
15		Less Adjustments		
16		Contributions in Aid of Construction	5,902,706	5,964,514
17		Advances for Construction	11,686,040	10,028,914
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 17,588,746	\$ 15,993,428
20		Add Materials and Supplies	356,950	216,581
21		Add Working Cash (=Line 34)	760,256	760,256
22		Add General Office, Regions, District Office and CSA allocation	1,481,621	1,372,731
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 71,849,445	\$ 67,631,315
		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")	\$ 760,256	\$ 760,256
		* 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	21,421,712	471,515	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,110,319	55,892			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	128,206	-			
7	(e) Charged to clearing accounts	41,954	-			
8	(f) Salvage recovered	33,673	-			
9	(g) All other credits ¹	1	(7)			
10	Total credits	\$ 2,314,153	\$ 55,885	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(906,039)	-			
13	(b) Cost of removal	(605,001)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (1,511,040)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 22,224,825	\$ 527,400	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.		Composite Rate			
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	11,333	(706)	3,987	-	\$ 14,613
3	312	Collecting and Impounding Reservoirs	(2,789)	(39)	-	-	\$ (2,828)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(2,719,048)	(259,707)	4,307	-	\$ (2,974,448)
7	316	Supply Mains	(181,717)	(7,990)	-	-	\$ (189,707)
8	317	Other Source of Supply Plant	(5,512)	-	-	-	\$ (5,512)
9		Total Source of Supply Plant	\$ (2,897,733)	\$ (268,443)	\$ 8,294	\$ -	\$ (3,157,882)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(452,876)	(53,507)	-	-	\$ (506,383)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,291,256)	(474,432)	236,890	144,315	\$ (2,384,482)
16	325	Other Pumping Plant	(675,915)	(324,168)	30,248	7,243	\$ (962,591)
17		Total Pumping Plant	\$ (3,420,047)	\$ (852,107)	\$ 267,138	\$ 151,558	\$ (3,853,457)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(25,733)	(32,211)	-	8,018	\$ (49,926)
21	332	Water Treatment Equipment	(295,253)	(173,486)	1,269	8,670	\$ (458,800)
22		Total Water Treatment Plant	\$ (320,986)	\$ (205,697)	\$ 1,269	\$ 16,688	\$ (508,726)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(54,119)	(38,325)	-	-	\$ (92,444)
26	342	Reservoirs and Tanks	(421,074)	(165,712)	113	-	\$ (586,672)
27	343	Transmission and Distribution Mains	(6,790,733)	(352,134)	35,180	188,117	\$ (6,919,571)
28	344	Fire Mains	(39,040)	(6,185)	-	-	\$ (45,225)
29	345	Services	(3,504,237)	(141,473)	26,962	150,798	\$ (3,467,949)
30	346	Meters	(1,354,540)	(75,990)	181,359	74,614	\$ (1,174,557)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,196,130)	(59,305)	6,934	5,738	\$ (1,242,763)
33	349	Other Transmission and Distribution Plant	(81,059)	(10,854)	-	-	\$ (91,913)
34		Total Transmission and Distribution Plant	\$ (13,440,932)	\$ (849,977)	\$ 250,549	\$ 419,266	\$ (13,621,094)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(196,975)	(9,052)	-	4,040	\$ (201,987)
38	372	Office Furniture and Equipment	(157,806)	(18,526)	-	-	\$ (176,332)
39	373	Transportation Equipment	(433,254)	(41,954)	378,789	(20,225)	\$ (116,644)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(20,607)	(2,329)	-	-	\$ (22,936)
43	377	Power Operated Equipment	(258,723)	(112)	-	-	\$ (258,835)
44	378	Tools, Shop and Garage Equipment	(121,127)	(5,946)	-	-	\$ (127,073)
45	379	Other General Plant	(12,670)	(4,582)	-	-	\$ (17,252)
46	390	Other Tangible Property	(228)	-	-	-	\$ (228)
47	391	Water Plant Purchased	(140,625)	(21,754)	-	-	\$ (162,379)
48		Total General Plant	\$ (1,342,014)	\$ (104,256)	\$ 378,789	\$ (16,185)	\$ (1,083,666)
49		Total	\$ (21,421,712)	\$ (2,280,479)	\$ 906,039	\$ 571,328	\$ (22,224,824)

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	13,990,770	12,394,455	\$ 1,596,315
4		601-1.2 Metered Sales Low Income Discount (Debit)	(321,387)	(297,623)	\$ (23,764)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	325,746	300,990	\$ 24,756
6		601-2 Commercial Sales	3,105,688	2,044,854	\$ 1,060,834
7		601-3 Industrial Sales	3,041	3,070	\$ (29)
8		601-4 Sales to Public Authorities	252,391	224,544	\$ 27,847
9		Sub-total	\$ 17,356,249	\$ 14,670,290	\$ 2,685,959
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	466,392	492,723	\$ (26,331)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 466,392	\$ 492,723	\$ (26,331)
22	604	Private Fire Protection Service	47,682	30,211	\$ 17,471
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	(14,901)	(6,000)	\$ (8,901)
28		Sub-total	\$ 32,781	\$ 24,211	\$ 8,570
29		Total Water Service Revenues	\$ 17,855,422	\$ 15,187,224	\$ 2,668,198
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	546,034	365,564	\$ 180,470
32	611	Miscellaneous Service Revenues	149,553	34,200	\$ 115,353
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	1	-	\$ 1
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 695,588	\$ 399,764	\$ 295,824
38	501	Total operating revenues	\$ 18,551,010	\$ 15,586,988	\$ 2,964,022

(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		69,772	14,424	\$ 55,348
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		178,101	177,786	\$ 315
6	703	Miscellaneous expenses	A			3,476	-	\$ 3,476
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	343,261	432,080	\$ (88,819)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		28,446	6,299	\$ 22,147
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		733	718	\$ 15
12	708	Maintenance of collect and impound reservoirs	A			19,110	142	\$ 18,968
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			259	-	\$ 259
17	712	Maintenance of supply mains	A			-	(1)	\$ 1
18	713	Maintenance of other source of supply plant	A	B		67	-	\$ 67
19		Total source of supply expense				\$ 643,225	\$ 631,448	\$ 11,777
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		22,962	22,447	\$ 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		281,407	275,270	\$ 6,137
28	725	Miscellaneous expenses	A			128,530	89,634	\$ 38,896
29	726	Fuel or power purchased for pumping	A	B	C	2,047,505	2,137,276	\$ (89,771)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		17,068	3,548	\$ 13,520
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		5,216	21,953	\$ (16,737)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		140,925	104,794	\$ 36,131
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 2,643,613	\$ 2,654,922	\$ (11,309)

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		10,932	11,170	\$ (238)
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			330,880	295,971	\$ 34,909
43	743	Miscellaneous expenses	A	B		11,708	7,519	\$ 4,189
44	744	Chemicals and filtering materials	A	B		69,884	82,489	\$ (12,605)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		(4)	753	\$ (757)
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		302	446	\$ (144)
49	748	Maintenance of water treatment equipment	A	B		34,640	16,343	\$ 18,297
50		Total water treatment expenses				\$ 458,342	\$ 414,691	\$ 43,651
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		10,933	10,908	\$ 25
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			1,004	1,000	\$ 4
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	(1)	\$ 1
58	754	Meter expenses	A			-	271	\$ (271)
59	755	Customer installations expenses	A			5,373	4,375	\$ 998
60	756	Miscellaneous expenses	A			250,834	236,323	\$ 14,511
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,933	10,909	\$ 24
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		724	944	\$ (220)
66	761	Maintenance of trans. and distribution mains	A			87,700	56,313	\$ 31,387
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			53,776	46,250	\$ 7,526
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			9,667	12,607	\$ (2,940)
72	765	Maintenance of hydrants	A			8,840	18,022	\$ (9,182)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 439,784	\$ 397,921	\$ 41,863

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				250,342	168,586	\$ 81,756
78	771	Supervision	A	B		29,521	29,454	\$ 67
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		107,098	95,045	\$ 12,053
81	773	Customer records and collection expenses	A			(130)	40,720	\$ (40,850)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			1,149	-	\$ 1,149
84	775	Uncollectible accounts	A	B	C	5,964	25,258	\$ (19,294)
85		Total customer account expenses				\$ 393,944	\$ 359,063	\$ 34,881
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			95,994	36,556	\$ 59,438
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 95,994	\$ 36,556	\$ 59,438
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				2,410,052	2,048,140	\$ 361,912
102	791	Administrative and general salaries	A	B	C	35,478	39,434	\$ (3,956)
103	792	Office supplies and other expenses	A	B	C	114,342	103,191	\$ 11,151
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			73,124	84,381	\$ (11,257)
107	795	Employees' pensions and benefits	A	B	C	352,998	275,762	\$ 77,236
108	796	Franchise requirements	A	B	C	1,089	1,194	\$ (105)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			(135,738)	47,751	\$ (183,489)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	140	\$ (140)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	7,031	20,874	\$ (13,843)
116		Total administrative and general expenses				\$ 2,858,376	\$ 2,620,867	\$ 237,509
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				546,034	365,564	\$ 180,470
119	811	Rents	A	B	C	118,055	110,921	\$ 7,134
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 664,089	\$ 476,485	\$ 187,604
123		Total operating expenses				\$ 8,197,367	\$ 7,591,953	\$ 605,414

(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")	\$ 973,010	973,010			
2	CA corp franchise taxes ("CCFT")(current)	\$ 437,313	437,313			
3	Property taxes	\$ 692,953	692,953			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 103,905	103,905			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (8,401)	(8,401)			
8	Payroll taxes	\$ 79,500	79,500			
9	Franchise taxes including licenses & filing fees	\$ 100	100			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 2,278,381	\$ 2,278,381	\$ -	\$ -	\$ -

**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										
	SWI				3,395						
	City of Santa Maria (Miller St Conn)				117,096						
17	Annual quantities purchased				120,491 (Unit chosen) ²		CCF				
18											
19											
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>											

**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
Santa Maria
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Santa Maria	158 - Lake Marie	Lake Marie Well 4	746.3	194	1185		500	
Santa Maria	158 - Lake Marie	Vineyard Well 5		0	1010	16" w/ 12" liner	400	Out of Service
Santa Maria	158 - Lake Marie	Vineyard Well 6	664.1	29	1280	16	560	
Santa Maria	159 - Orcutt	Crescent Well 1	424.9	638	795	16	875	
Santa Maria	159 - Orcutt	Kenneth Well 1	469.6	1265	875	16	950	
Santa Maria	159 - Orcutt	Mira Flores 1 Well 1	287.4	167	495	14	380	
Santa Maria	159 - Orcutt	Mira Flores 2 Well 2	487.5	456	780	16	815	
Santa Maria	159 - Orcutt	Mira Flores 3 Well 3		0	788	14	500	Out of Service
Santa Maria	159 - Orcutt	Mira Flores 4 & 7 Well 4	533.9	5	830	16	700	
Santa Maria	159 - Orcutt	Mira Flores 4 & 7 Well 7	521.7	928	1000	18	900	
Santa Maria	159 - Orcutt	Mira Flores 5 & 6 Well 5	490.2	179	802	14	1000	
Santa Maria	159 - Orcutt	Mira Flores 5 & 6 Well 6	491.6	248	768	16	800	
Santa Maria	159 - Orcutt	Oak Well 1	365.3	623	1000	16	1000	
Santa Maria	159 - Orcutt	Olive Hill Well 1	452.391	296	905	18	850	
Santa Maria	159 - Orcutt	Orcutt Well Well 1	395.5	281	790	10	600	
Santa Maria	159 - Orcutt	Sunrise Well 1		0	463	16	600	Out of Service
Santa Maria	159 - Orcutt	Woodmere Well 1	395.7	821	880	16	1100	
Santa Maria	159 - Orcutt	Woodmere Well 2	396.0	4	830	16	980	
Santa Maria	160 - Sisquoc	Foxen Canyon Well 4	182.9	7	580	8	100	
Santa Maria	160 - Sisquoc	Foxen Canyon Well 5	177.1	14	750		100	
Santa Maria	161 - Tanglewood	Willowood Well 1		0	308	14	450	Out of service
Santa Maria	161 - Tanglewood	Pinewood Well 3	190.4	177	875	12	380	
Santa Maria	162 - Nipomo	Alta Mesa Well 2	315.2	253	580	14	350	
Santa Maria	162 - Nipomo	Casa Real Well 1	310.1	4	530	14.5	250	
Santa Maria	162 - Nipomo	Eucalyptus Well 2	281.0	207	540	12	640	
Santa Maria	162 - Nipomo	La Serena Well 1	298.4	90	615	14	350	
Santa Maria	162 - Nipomo	Osage Well 1	295.4	117	520	14	230	
Santa Maria	164 - Cypress Ridge	Auklet Well CR 5	252.0	52	378	8	60	
Santa Maria	164 - Cypress Ridge	Avocet Well CR 8	200.1	0	345	8		Out of Service
Santa Maria	164 - Cypress Ridge	Brant Well CR 7	260.1	19	372	8	70	
Santa Maria	164 - Cypress Ridge	Cameo Well 1		7	540	8	170	Under Construction
Santa Maria	164 - Cypress Ridge	Club House Well CR 4	295.1	0	400	10	125	Out of Service
Santa Maria	164 - Cypress Ridge	El Campo Well 1	284.7	0				Out of Service
Santa Maria	164 - Cypress Ridge	El Campo Well 2	290.6	117	390	8	105	
Santa Maria	164 - Cypress Ridge	El Campo Well 5	218.6	0	340	6		Out of Service
Santa Maria	164 - Cypress Ridge	El Campo Well 6	270.9	55	390	8	70	
Santa Maria	164 - Cypress Ridge	Fowler Well 3	138.5	19	280	8	270	
Santa Maria	164 - Cypress Ridge	Lopez High Well 8	105.2	0	320	12	300	Out of Service
Santa Maria	164 - Cypress Ridge	Lopez High Well 9	108.9	0	380	10	175	Out of Service
Santa Maria	164 - Cypress Ridge	Ridgemont Well 4	250.7	114	370	12	160	
Santa Maria	164 - Cypress Ridge	Ridgemont Well 7	252.3	69	360	7	110	
Santa Maria	164 - Cypress Ridge	Wigeon Well CR 6	283.944	87	430	8	125	

Golden State Water Company
Santa Maria
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Santa Maria	158 - Lake Marie	Lake Marie Reservoir	0.500	Ground	Concrete	
Santa Maria	159 - Orcutt	Evergreen 1 Reservoir	0.140	Ground	Steel	
Santa Maria	159 - Orcutt	Mira Flores 1 Reservoir	0.300	Forebay	Concrete	
Santa Maria	159 - Orcutt	Orcutt Hill Resv Resv 1 (North)	1.500	Elev. Resv.	Steel	
Santa Maria	159 - Orcutt	Orcutt Hill Resv Resv 2 (South)	1.500	Elev. Resv.	Steel	
Santa Maria	159 - Orcutt	Orcutt Well Reservoir	0.097	Forebay	Steel	
Santa Maria	160 - Sisquoc	Foxen Canyon Reservoir	0.200	Elev. Resv.	Steel	
Santa Maria	161 - Tanglewood	Pinewood Reservoir	0.238	Ground	Steel	
Santa Maria	162 - Nipomo	La Serena Resv 1 (North)	0.500	Ground	Steel	
Santa Maria	162 - Nipomo	La Serena Resv 2 (South)	0.500	Ground	Steel	
Santa Maria	164 - Cypress Ridge	Cypress Ridge North Resv (CR 1)	0.275	Ground	Steel	
Santa Maria	164 - Cypress Ridge	Cypress Ridge South Resv (CR 2)	0.275	Ground	Steel	
Santa Maria	164 - Cypress Ridge	El Campo NE Resv (RWC 1)	0.200	Ground	Steel	
Santa Maria	164 - Cypress Ridge	El Campo SW Resv (RWC 2)	0.220	Ground	Steel	
Santa Maria	164 - Cypress Ridge	Falcon Crest Reservoir (RWC 3)	0.212	Ground	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	-	26	-	-	-	-	43	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	15	-	58	103	-	7,729	2,129	1,332
16	Asbestos Cement	-	-	-	-	51,949	-	312,483	231,145	74,635
17	Ductile Iron	-	32	-	40	377	-	10,133	96,734	276
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	991	-	8,161	12,923	-	49,947	236,192	7,356
20										
21										
22	Total	-	1,064	-	8,258	65,352	-	380,335	566,201	83,599

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	-	-	-	-	-	-	-	-	69
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	222	1,995	4	-	-	-	-	-	13,588
28	Asbestos Cement	6,280	245	2,925	-	-	-	-	-	679,662
29	Ductile Iron	15,925	-	9,844	-	4,614	43	-	-	138,017
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	6,682	-	-	-	-	-	-	-	322,252
32										-
33										-
34	Total	29,109	2,240	12,773	-	4,614	43	-	-	1,153,588

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	14,301	14,407	-	-
Commercial	640	646	-	-
Industrial	4	4	-	-
Public authorities	13	13	-	-
Irrigation	94	98	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	15,052	15,168	-	-
Private fire connections	-	-	102	102
Public fire hydrants	-	-	-	-
Total *	15,052	15,168	102	102

* 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	11,662	
3/4 - in	1,510	6,108
1 - in	1,885	8,735
1 1/2 - in	66	16
2 - in	200	278
3 - in	16	27
4 - in	10	53
6 - in	4	37
8 - in	3	16
Other	-	-
Total *	15,356	15,270

* 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 . . .	1,186
2. Used, before repair	2
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	8,092
2. More than 10, but less than 15 years	1,715
3. More than 15 years	5,561

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	115,995	105,614	99,092	120,103	165,203	212,785	234,053	1,052,845
Commercial	16,669	17,553	15,007	14,736	37,233	40,813	38,254	180,265
Industrial	35	29	31	35	29	32	38	229
Public authorities	668	1,440	1,018	1,734	5,477	6,912	7,203	24,452
Irrigation	1,617	1,500	1,300	1,418	7,306	9,989	12,329	35,459
Other	1,397	4,038	(2,696)	1,207	345	599	651	5,541
Contract	-	-	-	-	-	-	-	-
Total	136,381	130,174	113,752	139,233	215,593	271,130	292,528	1,298,791
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	225,416	241,448	209,692	198,322	171,806	1,046,684	2,099,529	2,285,287
Commercial	38,788	47,934	46,617	35,519	30,394	199,252	379,517	432,933
Industrial	31	34	31	29	34	159	388	381
Public authorities	6,104	7,995	7,214	5,967	3,480	30,760	55,212	53,103
Irrigation	10,530	12,055	10,538	8,937	6,578	48,638	84,097	104,365
Other	414	344	222	269	258	1,507	7,048	11,531
Contract	-	-	-	-	-	-	-	-
Total	281,283	309,810	274,314	249,043	212,550	1,327,000	2,625,791	2,887,600

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 _____ 62,552 *

* Assume 4.09637 per household times 15,270 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>356,950</u></u>
100-3	Construction Work in Progress	\$	<u><u>9,755,191</u></u>
241	Advances for Construction	\$	<u><u>11,686,040</u></u>
265	Contributions in Aid of Construction	\$	<u><u>5,902,706</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 Santa Maria District
Name of District

of Golden State Water Company
Name of Utility

at 2330 A Street, #A, Santa Maria, CA 93455
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

INDEX

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