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2024  
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

## 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. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:  
**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: KEVIN TRUONG**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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	72,805	-	-	-	\$ 72,805
5		Total Intangible Plant	\$ 72,805	\$ -	\$ -	\$ -	\$ 72,805
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 181,357	\$ -	\$ -	\$ -	\$ 181,357
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	50,728	12,553	-	-	\$ 63,281
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 60,728	\$ 12,553	\$ -	\$ -	\$ 73,281
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	584,141	-	-	-	\$ 584,141
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,297,829	12,316	(4,433)	-	\$ 1,305,712
25	325	Other Pumping Plant	1,483,627	7,734	-	-	\$ 1,491,360
26		Total Pumping Plant	\$ 3,365,596	\$ 20,050	\$ (4,433)	\$ -	\$ 3,381,213
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	378,350	-	-	-	\$ 378,350
30	332	Water Treatment Equipment	1,326,592	190,072	-	-	\$ 1,516,665
31		Total Water Treatment Plant	\$ 1,704,942	\$ 190,072	\$ -	\$ -	\$ 1,895,015

<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	50,771	-	-	-	\$ 50,771
34	342	Reservoirs and Tanks	900,401	-	-	-	\$ 900,401
35	343	Transmission and Distribution Mains	6,832,386	116,385	(177)	-	\$ 6,948,594
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,588,961	148,059	(5,831)	-	\$ 2,731,189
38	346	Meters	232,769	12,354	(6,102)	-	\$ 239,020
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	639,729	40,501	(1,961)	-	\$ 678,269
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 11,256,096	\$ 317,298	\$ (14,071)	\$ -	\$ 11,559,323
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	27,277	-	-	-	\$ 27,277
46	372	Office Furniture and Equipment	92,858	-	-	-	\$ 92,858
47	373	Transportation Equipment	253,798	36,540	-	-	\$ 290,338
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	101,583	-	-	-	\$ 101,583
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 613,741	\$ 36,540	\$ -	\$ -	\$ 650,281
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 17,255,265	\$ 576,513	\$ (18,504)	\$ -	\$ 17,813,275

<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	\$ -	\$ -	\$ -	\$ -	\$ -

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 <sup>1</sup> (e)
1	None				
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 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	17,813,278	17,255,268
3		Construction Work in Progress	3,562,492	1,451,815
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 21,375,770</b>	<b>\$ 18,707,083</b>
6		Less Accumulated Depreciation		
7		Plant in Service	4,810,280	4,588,623
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 4,810,280</b>	<b>\$ 4,588,623</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,039,493	2,021,338
12		Deferred Investment Tax Credit	12,119	14,099
13		Other Reserves	11,324	8,879
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,062,936</b>	<b>\$ 2,044,316</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	516,693	512,848
17		Advances for Construction	15,742	18,113
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 532,436</b>	<b>\$ 530,960</b>
20		<b>Add Materials and Supplies</b>	<b>48,375</b>	<b>43,995</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>71,310</b>	<b>71,310</b>
22		Add General Office, Regions, District Office and CSA allocation	167,855	154,846
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>\$ 14,257,658</b>	<b>\$ 11,813,335</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>\$ 71,310</b>	<b>\$ 71,310</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	4,516,345	70,432	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	339,279	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	7,404	-			
7	(e) Charged to clearing accounts	20,596	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 367,279	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(18,504)	-			
13	(b) Cost of removal	(127,118)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (145,622)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,738,002	\$ 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						
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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	(9,890)	(4)	-	-	(9,894)
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	(8,367)	(958)	-	-	(9,325)
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	\$ (16,629)	\$ (962)	\$ -	\$ -	\$ (17,590)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(48,398)	(15,947)	-	-	(64,345)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(632,784)	(23,692)	4,433	4,105	(647,938)
16	325	Other Pumping Plant	(812,834)	(50,724)	-	-	(863,557)
17		Total Pumping Plant	\$ (1,494,016)	\$ (90,363)	\$ 4,433	\$ 4,105	\$ (1,575,841)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(63,926)	(14,566)	-	-	(78,493)
21	332	Water Treatment Equipment	(124,100)	(53,595)	-	64,139	(113,557)
22		Total Water Treatment Plant	\$ (188,027)	\$ (68,162)	\$ -	\$ 64,139	\$ (192,050)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	-
26	342	Reservoirs and Tanks	(271,141)	(13,866)	-	-	(285,008)
27	343	Transmission and Distribution Mains	(1,514,389)	(79,930)	177	7,226	(1,586,915)
28	344	Fire Mains	(2,285)	(200)	-	-	(2,485)
29	345	Services	(503,290)	(32,719)	5,831	35,525	(494,653)
30	346	Meters	(78,342)	(7,950)	6,102	8,545	(71,645)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(83,662)	(11,269)	1,961	7,578	(85,392)
33	349	Other Transmission and Distribution Plant	(651)	(15)	-	-	(665)
34		Total Transmission and Distribution Plant	\$ (2,453,760)	\$ (145,948)	\$ 14,071	\$ 58,873	\$ (2,526,763)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(12,841)	(352)	-	-	(13,193)
38	372	Office Furniture and Equipment	(35,030)	(4,087)	-	-	(39,117)
39	373	Transportation Equipment	(210,598)	(20,596)	-	-	(231,193)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(403)	(202)	-	-	(605)
42	376	Communication Equipment	(2,842)	(199)	-	-	(3,041)
43	377	Power Operated Equipment	(55,331)	(30,355)	-	-	(85,686)
44	378	Tools, Shop and Garage Equipment	(47,498)	(6,054)	-	-	(53,552)
45	379	Other General Plant	628	-	-	-	628
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	\$ (363,914)	\$ (61,845)	\$ -	\$ -	\$ (425,759)
49		Total	\$ (4,516,345)	\$ (367,279)	\$ 18,504	\$ 127,118	\$ (4,738,002)



**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	2,701,200	2,852,601	\$ (151,401)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(187,800)	(177,795)	\$ (10,005)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	190,230	180,193	\$ 10,037
6		601-2 Commercial Sales	294,399	292,929	\$ 1,470
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 2,998,029	\$ 3,147,928	\$ (149,899)
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	32,360	11,083	\$ 21,277
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	\$ 32,360	\$ 11,083	\$ 21,277
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	1,560	1,928	\$ (368)
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	(5,306)	(2,582)	\$ (2,724)
28		Sub-total	\$ (3,746)	\$ (654)	\$ (3,092)
29		Total Water Service Revenues	\$ 3,026,643	\$ 3,158,357	\$ (131,714)
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	11	104	\$ (93)
32	611	Miscellaneous Service Revenues	13,936	13,127	\$ 809
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1,892)	(1,417)	\$ (475)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 12,055	\$ 11,814	\$ 241
38	501	Total operating revenues	\$ 3,038,698	\$ 3,170,171	\$ (131,473)

(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		(3,893)	-	\$ (3,893)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		(6)	761	\$ (767)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(48,947)	(14,219)	\$ (34,728)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	3,416	\$ (3,416)
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	217	\$ (217)
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B		-	-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ (52,846)	\$ (9,825)	\$ (43,021)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		11,721	11,430	\$ 291
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		30,116	23,580	\$ 6,536
28	725	Miscellaneous expenses	A			91	(5,253)	\$ 5,344
29	726	Fuel or power purchased for pumping	A	B	C	223,629	164,562	\$ 59,067
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		11,809	11,465	\$ 344
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		1,108	2,285	\$ (1,177)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		57,987	20,944	\$ 37,043
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 336,461	\$ 229,013	\$ 107,448

## 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		31,193	28,677	\$ 2,516
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			165,809	149,058	\$ 16,751
43	743	Miscellaneous expenses	A	B		19,955	22,817	\$ (2,862)
44	744	Chemicals and filtering materials	A	B		118,452	92,750	\$ 25,702
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		20,856	27,897	\$ (7,041)
49	748	Maintenance of water treatment equipment	A	B		1,391	29,404	\$ (28,013)
50		<b>Total water treatment expenses</b>				\$ 357,656	\$ 350,603	\$ 7,053
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		11,767	11,438	\$ 329
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			11,532	11,584	\$ (52)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			11,399	7,990	\$ 3,409
58	754	Meter expenses	A			22,057	16,308	\$ 5,749
59	755	Customer installations expenses	A			17,394	12,040	\$ 5,354
60	756	Miscellaneous expenses	A			59,596	55,948	\$ 3,648
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		11,842	11,442	\$ 400
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		14,062	3,204	\$ 10,858
66	761	Maintenance of trans. and distribution mains	A			47,457	(14,206)	\$ 61,663
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			33,129	31,414	\$ 1,715
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			2,249	1,259	\$ 990
72	765	Maintenance of hydrants	A			5,848	7,376	\$ (1,528)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 248,332	\$ 155,797	\$ 92,535

## 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				28,716	23,659	\$ 5,057
78	771	Supervision	A	B		24,873	27,974	\$ (3,101)
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		42,230	46,552	\$ (4,322)
81	773	Customer records and collection expenses	A			8,312	13,150	\$ (4,838)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	29,843	26,048	\$ 3,795
85		<b>Total customer account expenses</b>				\$ 133,974	\$ 137,383	\$ (3,409)
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			8,714	3,091	\$ 5,623
91	783	Advertising expenses	A			116	458	\$ (342)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 8,830	\$ 3,549	\$ 5,281
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	Allocation of A&G Expenses				271,571	223,159	\$ 48,412
102	791	Administrative and general salaries	A	B	C	3,082	4,181	\$ (1,099)
103	792	Office supplies and other expenses	A	B	C	70,525	125,451	\$ (54,926)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			31,889	25,811	\$ 6,078
107	795	Employees' pensions and benefits	A	B	C	198,051	172,732	\$ 25,319
108	796	Franchise requirements	A	B	C	1,499	933	\$ 566
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			18,527	1,012	\$ 17,515
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			473	-	\$ 473
114		<b>Maintenance</b>					-	\$ -
115	805	Maintenance of general plant	A	B	C	3,575	-	\$ 3,575
116		<b>Total administrative and general expenses</b>				\$ 599,192	\$ 553,279	\$ 45,913
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>				11	104	\$ (93)
119	811	Rents	A	B	C	15,652	15,652	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 15,663	\$ 15,756	\$ (93)
123		<b>Total operating expenses</b>				\$ 1,647,262	\$ 1,435,555	\$ 211,707

(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")	\$ 62,064	62,064			
2	CA corp franchise taxes ("CCFT")(current)	\$ 29,784	29,784			
3	Property taxes	\$ 123,455	123,455			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 4,808	4,808			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 6,143	6,143			
8	Payroll taxes	\$ 30,108	30,108			
9	Franchise taxes including licenses & filing fees	\$ 30,859	30,859			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	\$ 287,221	\$ 287,221	\$ -	\$ -	\$ -

### 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		.....(Unit) <sup>2</sup>			
				Claim	Capacity	Max.	Min.				
1	Treatment Plant	Lakeshore						288,131			
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>	.....(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		.....(Unit) <sup>2</sup>
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from		
	Yolo County Flood Control (Surface Water)	288,131	
	Highlands Water Company	312	
17	Annual quantities purchased		
		288,443 (Unit chosen) <sup>2</sup>	
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  
Clearlake  
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Clearlake	131 - Clearlake	Sonoma WTP Well 1						Pumping plant under construction

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	
Clearlake	133 - South Shore	Crescent Bay WTP Complex	0.035	Elev Resv	Plastic	



<div style="text-align: center;"> <b>SCHEDULE D-3</b>  <b>Description of Transmission and Distribution Facilities</b> </div>										
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>            Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____         </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued</b>            Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____         </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b> </div>										
Line No.		1	2	1 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	1,125	25,215	2,287	857	9,074	-	247	-	-
16	Asbestos Cement	-	-	-	-	18,384	-	40,615	43,086	-
17	Ductile Iron	-	-	-	-	76	-	781	3,342	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	6,273	-	-	17,699	-	20,850	27,887	-
20	Falvanized Iron Pipe	-	632	3,430	-	-	-	-	-	-
21										
22	Total	1,125	32,120	5,717	857	45,232	-	62,493	74,315	-
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued</b> </div>										
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	-							-	38,805
28	Asbestos Cement	-								102,085
29	Ductile Iron	388								4,586
30	HDPE	-								-
31	PVC	3,806								76,516
32	Falvanized Iron Pipe	-								4,062
33										-
34	Total	4,194	-	-	-	-	-	-	-	226,054

<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,044	2,041	22	22
Commercial	87	90	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,131	2,131	22	22
Private fire connections	-	-	4	4
Public fire hydrants	-	-	-	-
Total *	2,131	2,131	26	26

\* Data run as of 1/2/2025 and 1/2/2024, respectively.

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,362	
3/4 - in	3	1,627
1 - in	38	516
1 1/2 - in	1	2
2 - in	3	4
3 - in	-	3
4 - in	-	2
6 - in	-	3
8 - in	-	-
Other	-	-
Total *	2,407	2,157

\* Data run as of 12/31/2024 for meters and 1/2/2025 for active service connections, respectively.

<b>SCHEDULE D-6</b> <b>Meter Testing Data</b>	
<b>A. Number of Meters Tested During Year as Prescribed</b> in Section VI of General Order No. 103:	
1. New, after being received . . .	3
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	2,410
2. More than 10, but less than 15 years . . . . .	-
3. More than 15 years . . . . .	5

### 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							
	January	February	March	April	May	June	July	Subtotal
Residential	7,507	7,316	7,633	7,775	8,448	12,328	12,701	63,708
Commercial	1,167	1,200	1,489	1,184	1,345	1,599	1,420	9,404
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	8,674	8,516	9,122	8,959	9,793	13,927	14,121	73,112

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	12,786	12,426	9,287	8,674	8,119	51,292	115,000	114,775
Commercial	1,669	1,844	2,104	1,610	1,415	8,642	18,046	17,977
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	14,455	14,270	11,391	10,284	9,534	59,934	133,046	132,752

<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 \_\_\_\_\_ 8,925 \*

\* Assume 4,13789 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>48,375</u>
100-3	Construction Work in Progress	\$ <u>3,562,492</u>
241	Advances for Construction	\$ <u>15,742</u>
265	Contributions in Aid of Construction	\$ <u>516,693</u>

<b>DECLARATION</b> <b>(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)</b>	
I, the undersigned	<div style="text-align: center;">Gladys Farrow</div> <div style="text-align: center; font-size: small;">Name of District Manager or Equivalent (Please Print)</div>
of	<div style="text-align: center;">Clearlake</div> <div style="text-align: center; font-size: small;">Name of District</div> <div style="text-align: right; font-size: small;">District</div>
of	<div style="text-align: center;">Golden State Water Company</div> <div style="text-align: center; font-size: small;">Name of Utility</div>
at	<div style="text-align: center;">14595 Olympic Drive, Suite A, Clearlake, CA 95422</div> <div style="text-align: center; font-size: small;">Address of District Office</div>
under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the	
<div style="text-align: center;">Vice President - Finance, Treasurer and Assistant Secretary</div> <div style="text-align: center; font-size: small;">Title (Please Print)</div>	<div style="text-align: center;">   <div style="font-size: small;">Signature</div> </div>
<div style="text-align: center;">909 394-3600</div> <div style="text-align: center; font-size: small;">Telephone Number</div>	<div style="text-align: center;">May 27, 2025</div> <div style="text-align: center; font-size: small;">Date</div>

## 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