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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	-	-	-	-	-
4	303	Other Intangible Plant	72,805	-	-	-	72,805
5		Total Intangible Plant	\$ 72,805	\$ -	\$ -	\$ -	\$ 72,805
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 181,357	\$ -	\$ -	\$ -	\$ 181,357
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	10,000	-	-	-	10,000
12	312	Collecting and Impounding Reservoirs	-	-	-	-	-
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	-	586,083	-	-	586,083
16	316	Supply Mains	63,281	63,507	-	-	126,788
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 73,281	\$ 649,590	\$ -	\$ -	\$ 722,871
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	584,141	33,745	-	-	617,886
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	1,305,712	644,856	-	-	1,950,568
25	325	Other Pumping Plant	1,491,360	306,255	-	-	1,797,615
26		Total Pumping Plant	\$ 3,381,213	\$ 984,856	\$ -	\$ -	\$ 4,366,069
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	378,350	-	-	-	378,350
30	332	Water Treatment Equipment	1,516,665	151,552	-	-	1,668,217
31		Total Water Treatment Plant	\$ 1,895,015	\$ 151,552	\$ -	\$ -	\$ 2,046,567

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	50,771	-	-	-	\$ 50,771
34	342	Reservoirs and Tanks	900,401	-	-	-	\$ 900,401
35	343	Transmission and Distribution Mains	6,948,594	1,523,844	-	-	\$ 8,472,438
36	344	Fire Mains	10,145	-	-	-	\$ 10,145
37	345	Services	2,731,189	377,450	(4,916)	-	\$ 3,103,723
38	346	Meters	239,020	(10,001)	(6,296)	-	\$ 222,723
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	678,269	58,469	-	-	\$ 736,738
41	349	Other Transmission and Distribution Plant	934	-	-	-	\$ 934
42		Total Transmission and Distribution Plant	\$ 11,559,323	\$ 1,949,762	\$ (11,212)	\$ -	\$ 13,497,873
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	27,277	-	-	-	\$ 27,277
46	372	Office Furniture and Equipment	92,858	-	-	-	\$ 92,858
47	373	Transportation Equipment	290,338	284,100	(165,794)	-	\$ 408,644
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	\$ 650,281	\$ 284,100	\$ (165,794)	\$ -	\$ 768,587
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 17,813,275	\$ 4,019,860	\$ (177,006)	\$ -	\$ 21,656,129

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	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 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	21,656,132	17,813,278
3		Construction Work in Progress	1,573,478	3,562,492
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 23,229,610	\$ 21,375,770
6		Less Accumulated Depreciation		
7		Plant in Service	4,890,567	4,810,280
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,890,567	\$ 4,810,280
10		Less Other Reserves		
11		Deferred Income Taxes	2,050,955	2,039,493
12		Deferred Investment Tax Credit	10,139	12,119
13		Other Reserves	11,289	11,324
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,072,383	\$ 2,062,936
15		Less Adjustments		
16		Contributions in Aid of Construction	511,403	516,693
17		Advances for Construction	15,742	15,742
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 527,145	\$ 532,436
20		Add Materials and Supplies	221,824	48,375
21		Add Working Cash (=Line 34)	69,981	71,310
22		Add General Office, Regions, District Office and CSA allocation	199,204	167,855
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 16,230,524	\$ 14,257,658
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")	\$ 69,981	\$ 71,310
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Clearlake (RMA)

		Adopted		
		2025	2026	Attrition 1/ 2027
1	Description			0.0
2	Utility Plant in Service	\$ 18,506.3	\$ 21,055.2	\$ 23,604.1
3	Utility Plant under Construction	\$ 737.1	\$ 737.1	\$ 737.1
3a	Acquisition Adjustment	\$ 1.0	\$ 1.0	\$ 1.0
4	Total Utility Plant	\$ 19,244.4	\$ 21,793.3	\$ 24,342.2
5	Depreciation Reserve	\$ (5,169.1)	\$ (5,342.5)	\$ (5,569.5)
6	Net Utility Plant	\$ 14,075.2	\$ 16,450.7	\$ 18,772.7
7	Materials & Supplies	\$ 56.2	\$ 56.2	\$ 56.2
8	Advances	\$ (16.0)	\$ (14.5)	\$ (13.0)
9	Contributions	\$ (480.9)	\$ (468.2)	\$ (455.5)
10	Rate Base before Adjustments	\$ 13,634.5	\$ 16,024.3	\$ 18,360.5
11	Investment Tax Credit	\$ (11.1)	\$ (9.1)	\$ (7.2)
12	Deferred Income Taxes	\$ (1,526.8)	\$ (1,567.9)	\$ (1,609.1)
12a	Excess Deferred Taxes	\$ (518.3)	\$ (505.9)	\$ (493.5)
13	Deferred Revenues	\$ (14.2)	\$ (16.2)	\$ (18.2)
13a	Investments in Mutuals	\$ -	\$ -	\$ -
14	Allowance for Working Cash	\$ 70.0	\$ 70.0	\$ 70.0
15	Common Utility Allocation	\$ 162.5	\$ 175.5	\$ 186.0
16	Weighted Average Rate Base	\$ 11,796.7	\$ 14,170.6	\$ 16,488.6

1/Tax Normalization Methodology - Settlement document - Section 18.2

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	4,738,002	70,432	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	374,872	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	7,791	-			
7	(e) Charged to clearing accounts	15,937	-			
8	(f) Salvage recovered	7,300	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 405,900	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(177,006)	-			
13	(b) Cost of removal	(148,606)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (325,612)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,818,290	\$ 70,432	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
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35						
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42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(9,894)	(4)	-	-	(9,898)
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	(9,325)	(1,597)	-	1,710	(9,211)
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	\$ (17,590)	\$ (1,601)	\$ -	\$ 1,710	\$ (17,481)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(64,345)	(15,867)	-	-	(80,212)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(647,938)	(42,006)	-	-	(689,944)
16	325	Other Pumping Plant	(863,557)	(53,939)	-	1,354	(916,143)
17		Total Pumping Plant	\$ (1,575,841)	\$ (111,812)	\$ -	\$ 1,354	\$ (1,686,299)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(78,493)	(14,037)	-	-	(92,530)
21	332	Water Treatment Equipment	(113,557)	(66,723)	-	14,296	(165,984)
22		Total Water Treatment Plant	\$ (192,050)	\$ (80,760)	\$ -	\$ 14,296	\$ (258,513)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	(2,361)	-	3,336	975
26	342	Reservoirs and Tanks	(285,008)	(13,686)	-	-	(298,694)
27	343	Transmission and Distribution Mains	(1,586,915)	(90,984)	-	98,022	(1,579,878)
28	344	Fire Mains	(2,485)	(198)	-	-	(2,682)
29	345	Services	(494,653)	(39,969)	4,916	23,528	(506,179)
30	346	Meters	(71,645)	(12,352)	6,296	6,361	(71,339)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(85,392)	(11,957)	-	-	(97,349)
33	349	Other Transmission and Distribution Plant	(665)	(15)	-	-	(680)
34		Total Transmission and Distribution Plant	\$ (2,526,763)	\$ (171,521)	\$ 11,212	\$ 131,247	\$ (2,555,825)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(13,193)	(355)	-	-	(13,548)
38	372	Office Furniture and Equipment	(39,117)	(7,181)	-	-	(46,298)
39	373	Transportation Equipment	(231,193)	(15,937)	165,794	(7,300)	(88,636)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(605)	(223)	-	-	(828)
42	376	Communication Equipment	(3,041)	(202)	-	-	(3,243)
43	377	Power Operated Equipment	(85,686)	(2,964)	-	-	(88,650)
44	378	Tools, Shop and Garage Equipment	(53,552)	(6,044)	-	-	(59,596)
45	379	Other General Plant	628	-	-	-	628
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	\$ (425,759)	\$ (32,906)	\$ 165,794	\$ (7,300)	\$ (300,171)
49		Total	\$ (4,738,002)	\$ (398,600)	\$ 177,006	\$ 141,306	\$ (4,818,290)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,625,527	2,701,200	\$ (75,673)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(198,932)	(187,800)	\$ (11,132)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	202,153	190,230	\$ 11,923
6		601-2 Commercial Sales	243,518	294,399	\$ (50,881)
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 2,872,266	\$ 2,998,029	\$ (125,763)
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	33,159	32,360	\$ 799
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	\$ 33,159	\$ 32,360	\$ 799
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	1,930	1,560	\$ 370
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(4,717)	(5,306)	\$ 589
28		Sub-total	\$ (2,787)	\$ (3,746)	\$ 959
29		Total Water Service Revenues	\$ 2,902,638	\$ 3,026,643	\$ (124,005)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	6,599	11	\$ 6,588
32	611	Miscellaneous Service Revenues	12,141	13,936	\$ (1,795)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(2,115)	(1,892)	\$ (223)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 16,625	\$ 12,055	\$ 4,570
38	501	Total operating revenues	\$ 2,919,263	\$ 3,038,698	\$ (119,435)

(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		-	(3,893)	\$ 3,893
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	(6)	\$ 6
6	703	Miscellaneous expenses	A			30	-	\$ 30
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	21,237	(48,947)	\$ 70,184
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
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		Total source of supply expense				\$ 21,267	\$ (52,846)	\$ 74,113
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		10,047	11,721	\$ (1,674)
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		15,948	30,116	\$ (14,168)
28	725	Miscellaneous expenses	A			43	91	\$ (48)
29	726	Fuel or power purchased for pumping	A	B	C	237,357	223,629	\$ 13,728
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		10,258	11,809	\$ (1,551)
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		957	1,108	\$ (151)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		27,608	57,987	\$ (30,379)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 302,218	\$ 336,461	\$ (34,243)

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		25,898	31,193	\$ (5,295)
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			122,730	165,809	\$ (43,079)
43	743	Miscellaneous expenses	A	B		22,266	19,955	\$ 2,311
44	744	Chemicals and filtering materials	A	B		96,503	118,452	\$ (21,949)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		18,905	20,856	\$ (1,951)
49	748	Maintenance of water treatment equipment	A	B		2,495	1,391	\$ 1,104
50		Total water treatment expenses				\$ 288,797	\$ 357,656	\$ (68,859)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		10,052	11,767	\$ (1,715)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			11,317	11,532	\$ (215)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			5,901	11,399	\$ (5,498)
58	754	Meter expenses	A			20,648	22,057	\$ (1,409)
59	755	Customer installations expenses	A			16,672	17,394	\$ (722)
60	756	Miscellaneous expenses	A			37,156	59,596	\$ (22,440)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,027	11,842	\$ (1,815)
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		5,239	14,062	\$ (8,823)
66	761	Maintenance of trans. and distribution mains	A			33,098	47,457	\$ (14,359)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			26,607	33,129	\$ (6,522)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,786	2,249	\$ (463)
72	765	Maintenance of hydrants	A			2,645	5,848	\$ (3,203)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 181,148	\$ 248,332	\$ (67,184)

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			27,244	28,716	\$ (1,472)	
78	771	Supervision	A	B	22,287	24,873	\$ (2,586)	
79	771	Superv., meter read., other customer acct expenses			-	-	\$ -	
80	772	Meter reading expenses	A	B	46,524	42,230	\$ 4,294	
81	773	Customer records and collection expenses	A		3,067	8,312	\$ (5,245)	
82	773	Customer records and accounts expenses		B	-	-	\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	-	\$ -	
84	775	Uncollectible accounts	A	B	C	33,876	29,843	\$ 4,033
85		Total customer account expenses			\$ 132,998	\$ 133,974	\$ (976)	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses			-	-	\$ -	
90	782	Demonstrating selling expenses	A		3,527	8,714	\$ (5,187)	
91	783	Advertising expenses	A		468	116	\$ 352	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ 3,995	\$ 8,830	\$ (4,835)	
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses			-	-	\$ -	
98		Total recycled water expenses			\$ -	\$ -	\$ -	
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses			289,821	271,571	\$ 18,250	
102	791	Administrative and general salaries	A	B	C	7,574	3,082	\$ 4,492
103	792	Office supplies and other expenses	A	B	C	59,574	70,525	\$ (10,951)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			30,706	31,889	\$ (1,183)
107	795	Employees' pensions and benefits	A	B	C	182,823	198,051	\$ (15,228)
108	796	Franchise requirements	A	B	C	974	1,499	\$ (525)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			27,854	18,527	\$ 9,327
111	798	Miscellaneous other general expenses		B		-	-	\$ -
112	798	Miscellaneous other general operation expenses			C	-	-	\$ -
113	799	Miscellaneous general expenses	A			818	473	\$ 345
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	3,394	3,575	\$ (181)
116		Total administrative and general expenses			\$ 603,538	\$ 599,192	\$ 4,346	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)			6,599	11	\$ 6,588	
119	811	Rents	A	B	C	15,689	15,652	\$ 37
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous			\$ 22,288	\$ 15,663	\$ 6,625	
123		Total operating expenses			\$ 1,556,249	\$ 1,647,262	\$ (91,013)	

(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")	\$ 78,392	78,392			
2	CA corp franchise taxes ("CCFT")(current)	\$ 35,689	35,689			
3	Property taxes	\$ 135,275	135,275			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 7,868	7,868			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (2,938)	(2,938)			
8	Payroll taxes	\$ 21,974	21,974			
9	Franchise taxes including licenses & filing fees	\$ 29,063	29,063			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 305,324	\$ 305,324	\$ -	\$ -	\$ -

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

STREAMS		FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks	
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right				Diversions
				Claim	Capacity	Max.	Min.	
1	Treatment Plant	Lakeshore					280,602	
2								
3								
4								
5								
WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11						"None"		
12								
13								
14								
15								
Purchased Water for Resale								
16	Purchased from							
	Yolo County Flood Control (Surface Water)			280,596				
	Highlands Water Company			6				
17	Annual quantities purchased			280,602 (Unit chosen) ²	CCF			
18								
19								

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

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

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

Golden State Water Company
Clearlake
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2025 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Clearlake	131 - Clearlake	Sonoma WTP Well 1	90.000	82	400	8	250	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	

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	1 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	74	-	-	-	-	-	-	-	-
15	Steel	1,125	24,410	2,287	857	8,889	-	269	61	-
16	Asbestos Cement	-	-	-	-	17,269	-	40,087	42,545	-
17	Ductile Iron	-	-	-	-	76	-	781	3,342	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	5,859	-	-	17,828	-	24,586	30,570	-
20	Falvanized Iron Pipe	-	632	3,430	-	-	-	-	-	-
21										
22	Total	1,199	30,902	5,717	857	44,062	-	65,722	76,519	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30	1 1/2	
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	74
27	Steel	208	-	-	-	-	-	-	-	38,107
28	Asbestos Cement	-	-	-	-	-	-	-	-	99,901
29	Ductile Iron	442	-	-	-	-	-	-	-	4,640
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	3,602	-	-	-	-	-	-	-	82,445
32	Falvanized Iron Pipe	-	-	-	-	-	-	-	-	4,062
33										
34	Total	4,252	-	-	-	-	-	-	-	229,229

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,041	2,031	22	22
Commercial	90	88	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	2,131	2,119	22	22
Private fire connections	-	-	4	4
Public fire hydrants	-	-	-	-
Total *	2,131	2,119	26	26

* Data run as of 1/2/2026 and 1/2/2025, respectively.

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	2,359	
3/4 - in	3	1,618
1 - in	38	515
1 1/2 - in	1	2
2 - in	3	4
3 - in	-	2
4 - in	-	2
6 - in	-	2
8 - in	-	-
Other	-	-
Total *	2,404	2,145

* Data run as of 1/2/2026 for meters and active service connections.

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	229
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	960
2. More than 10, but less than 15 years	280
3. More than 15 years	1,165

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	7,455	7,716	6,458	7,034	8,680	10,458	11,640	59,441
Commercial	1,103	1,219	1,073	1,003	1,169	1,138	1,277	7,982
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	8,558	8,935	7,531	8,037	9,849	11,596	12,917	67,423

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	12,241	11,121	9,085	8,235	7,860	48,542	107,983	115,000	
Commercial	1,451	1,067	1,282	1,073	832	5,705	13,687	18,046	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
Contract	-	-	-	-	-	-	-	-	
Total	13,692	12,188	10,367	9,308	8,692	54,247	121,670	133,046	

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

Total acres irrigated _____

Total population served _____ 8,842 *

* Assume 4,1223 per household times 2,145 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>221,824</u>
100-3	Construction Work in Progress	\$ <u>1,573,478</u>
241	Advances for Construction	\$ <u>15,742</u>
265	Contributions in Aid of Construction	\$ <u>511,403</u>


DECLARATION

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

I, the undersigned Gladys M Farrow
Name of District Manager or Equivalent (Please Print)
of Clearlake District
Name of District
of Golden State Water Company
Name of Utility
at 14595 Olympic Drive, Suite A, Clearlake, CA 95422
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)


Signature

909 394-3600
Telephone Number

May 29, 2026
Date

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