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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Barstow Location: Barstow, San Bernardino
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	155	-	-	-	\$ 155
3	302	Franchises and Consents (Schedule A-1c)	1,169	-	-	-	\$ 1,169
4	303	Other Intangible Plant	1,083,595	222,225	-	-	\$ 1,305,819
5		Total Intangible Plant	\$ 1,084,919	\$ 222,225	\$ -	\$ -	\$ 1,307,143
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,725,121	\$ -	\$ -	\$ -	\$ 3,725,121
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	19,942	-	-	-	\$ 19,942
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,534,826	63,422	(12,601)	-	\$ 1,585,647
16	316	Supply Mains	129,677	-	-	-	\$ 129,677
17	317	Other Source of Supply Plant	16,607	-	-	-	\$ 16,607
18		Total Source of Supply Plant	\$ 1,701,052	\$ 63,422	\$ (12,601)	\$ -	\$ 1,751,873
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,899,852	87	-	-	\$ 2,899,939
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	9,974,644	160,454	(86,063)	(8,870)	\$ 10,040,165
25	325	Other Pumping Plant	3,149,823	2,815	(13,844)	8,870	\$ 3,147,663
26		Total Pumping Plant	\$ 16,024,318	\$ 163,356	\$ (99,907)	\$ -	\$ 16,087,767
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,540,108	18,902	-	-	\$ 1,559,010
30	332	Water Treatment Equipment	1,769,238	204,434	(77,084)	-	\$ 1,896,588
31		Total Water Treatment Plant	\$ 3,309,345	\$ 223,336	\$ (77,084)	\$ -	\$ 3,455,598

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	275,926	-	-	-	\$ 275,926
34	342	Reservoirs and Tanks	7,516,865	0	-	-	\$ 7,516,865
35	343	Transmission and Distribution Mains	41,604,069	662,803	(33,938)	-	\$ 42,232,934
36	344	Fire Mains	637,159	-	-	-	\$ 637,159
37	345	Services	16,424,897	764,891	(28,606)	-	\$ 17,161,182
38	346	Meters	2,310,848	110,593	(64,083)	-	\$ 2,357,358
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,826,908	461,366	(120,735)	-	\$ 5,167,539
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 73,596,672	\$ 1,999,654	\$ (247,362)	\$ -	\$ 75,348,964
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	98,719	-	(893)	-	\$ 97,827
46	372	Office Furniture and Equipment	75,124	-	-	-	\$ 75,124
47	373	Transportation Equipment	487,304	388,720	(110,205)	48,687	\$ 814,507
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	102,042	-	-	-	\$ 102,042
51	377	Power Operated Equipment	847,617	-	-	-	\$ 847,617
52	378	Tools, Shop and Garage Equipment	166,265	-	-	-	\$ 166,265
53	379	Other General Plant	1,858	-	-	-	\$ 1,858
54		Total General Plant	\$ 1,778,929	\$ 388,720	\$ (111,098)	\$ 48,687	\$ 2,105,239
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,472	-	-	-	\$ 1,472
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,472	\$ -	\$ -	\$ -	\$ 1,472
61		Total Utility Plant in Service	\$ 101,221,828	\$ 3,060,714	\$ (548,051)	\$ 48,687	\$ 103,783,177

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	103,783,182	101,221,833
3		Construction Work in Progress	18,106,286	10,608,277
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 121,889,468	\$ 111,830,110
6		Less Accumulated Depreciation		
7		Plant in Service	25,648,540	24,829,212
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 25,648,540	\$ 24,829,212
10		Less Other Reserves		
11		Deferred Income Taxes	10,607,890	10,390,124
12		Deferred Investment Tax Credit	40,668	43,548
13		Other Reserves	157,037	155,619
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 10,805,594	\$ 10,589,291
15		Less Adjustments		
16		Contributions in Aid of Construction	3,129,670	3,144,276
17		Advances for Construction	2,538,023	2,670,168
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,667,693	\$ 5,814,444
20		Add Materials and Supplies	406,427	365,132
21		Add Working Cash (=Line 34)	160,559	160,559
22		Add General Office, Regions, District Office and CSA allocation	1,168,849	1,094,064
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 81,503,477	\$ 72,216,918
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")	\$ 160,559	\$ 160,559
		* 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	23,913,796	1,026,948	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,761,567	37,253			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	65,057	-			
7	(e) Charged to clearing accounts	14,809	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,841,432	\$ 37,253	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(548,051)	-			
13	(b) Cost of removal	(541,435)	-			
14	(c) All other debits ¹	(30,129)	-			
15	Total debits	\$ (1,119,615)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 24,635,613	\$ 1,064,201	\$ -	\$ -	\$ -
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						
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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	(13,007)	(263)	-	-	\$ (13,270)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(955,213)	(41,426)	12,601	-	\$ (984,038)
7	316	Supply Mains	(25,268)	(2,217)	-	-	\$ (27,485)
8	317	Other Source of Supply Plant	(11,998)	(506)	-	-	\$ (12,504)
9		Total Source of Supply Plant	\$ (1,005,486)	\$ (44,412)	\$ 12,601	\$ -	\$ (1,037,297)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(670,662)	(82,027)	-	-	\$ (752,689)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,163,984)	(334,751)	80,628	84,098	\$ (3,334,009)
16	325	Other Pumping Plant	(797,183)	(135,354)	19,279	15,171	\$ (898,087)
17		Total Pumping Plant	\$ (4,631,829)	\$ (552,133)	\$ 99,907	\$ 99,269	\$ (4,984,786)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(183,755)	(64,110)	-	-	\$ (247,865)
21	332	Water Treatment Equipment	(130,030)	(68,123)	77,084	4,587	\$ (116,482)
22		Total Water Treatment Plant	\$ (313,785)	\$ (132,233)	\$ 77,084	\$ 4,587	\$ (364,346)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(91,876)	(12,196)	-	-	\$ (104,072)
26	342	Reservoirs and Tanks	(1,250,451)	(125,531)	-	-	\$ (1,375,982)
27	343	Transmission and Distribution Mains	(10,053,065)	(490,106)	33,938	115,312	\$ (10,393,920)
28	344	Fire Mains	(44,475)	(12,987)	-	-	\$ (57,462)
29	345	Services	(2,750,013)	(224,037)	28,606	255,927	\$ (2,689,517)
30	346	Meters	(1,338,723)	(111,853)	64,083	45,399	\$ (1,341,094)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,122,721)	(74,430)	120,735	20,941	\$ (1,055,475)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (16,651,324)	\$ (1,051,138)	\$ 247,362	\$ 437,579	\$ (17,017,521)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(84,065)	(1,730)	893	-	\$ (84,902)
38	372	Office Furniture and Equipment	(26,194)	(27,281)	-	-	\$ (53,475)
39	373	Transportation Equipment	(370,543)	(14,809)	140,334	-	\$ (245,018)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(95,667)	(245)	-	-	\$ (95,912)
43	377	Power Operated Equipment	(619,019)	(14,231)	-	-	\$ (633,250)
44	378	Tools, Shop and Garage Equipment	(114,311)	(3,141)	-	-	\$ (117,452)
45	379	Other General Plant	(648)	(66)	-	-	\$ (714)
46	390	Other Tangible Property	(925)	(14)	-	-	\$ (939)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (1,311,372)	\$ (61,517)	\$ 141,227	\$ -	\$ (1,231,662)
49		Total	\$ (23,913,796)	\$ (1,841,432)	\$ 578,180	\$ 541,435	\$ (24,635,613)

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)	6,158,650	5,138,177	\$ 1,020,473
4		601-1.2 Metered Sales Low Income Discount (Debit)	(371,885)	(360,308)	\$ (11,577)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	375,826	364,329	\$ 11,497
6		601-2 Commercial Sales (2)	5,778,036	5,073,941	\$ 704,095
7		601-3 Industrial Sales	146,212	111,768	\$ 34,444
8		601-4 Sales to Public Authorities	1,504,903	1,285,222	\$ 219,681
9		Sub-total	\$ 13,591,742	\$ 11,613,129	\$ 1,978,613
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	224,787	175,835	\$ 48,952
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 224,787	\$ 175,835	\$ 48,952
22	604	Private Fire Protection Service	100,766	62,142	\$ 38,624
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	14,743	11,376	\$ 3,367
25	607	Sales to Governmental Agencies by Contracts	362,189	361,514	\$ 675
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(15,905)	(17,420)	\$ 1,515
28		Sub-total	\$ 461,793	\$ 417,612	\$ 44,181
29		Total Water Service Revenues	\$ 14,278,322	\$ 12,206,576	\$ 2,071,746
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	45,124	(17)	\$ 45,141
32	611	Miscellaneous Service Revenues	79,682	37,700	\$ 41,982
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	39,949	(318,953)	\$ 358,902
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 164,755	\$ (281,270)	\$ 446,025
38	501	Total operating revenues	\$ 14,443,077	\$ 11,925,306	\$ 2,517,771

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

(2) Region III WRAM, in it's entirety, is included in Orange County operating revenues. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

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		18,189	15,710	\$ 2,479
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	920	\$ (920)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		8,337	7,854	\$ 483
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			728	2,491	\$ (1,763)
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			127	9,343	\$ (9,216)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	115	\$ (115)
19		Total source of supply expense				\$ 27,381	\$ 36,433	\$ (9,052)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,111	-	\$ 1,111
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		207,067	176,293	\$ 30,774
28	725	Miscellaneous expenses	A			20,688	49,182	\$ (28,494)
29	726	Fuel or power purchased for pumping	A	B	C	1,226,735	1,119,985	\$ 106,750
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		91,125	219,000	\$ (127,875)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,546,726	\$ 1,564,460	\$ (17,734)

(1) Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

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		1,111	-	\$ 1,111
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			1,848,809	2,334,176	\$ (485,367)
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		339,285	313,648	\$ 25,637
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		-	1,341	\$ (1,341)
49	748	Maintenance of water treatment equipment	A	B		32,241	28,831	\$ 3,410
50		Total water treatment expenses				\$ 2,221,446	\$ 2,677,996	\$ (456,550)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		370	35	\$ 335
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			(1)	191	\$ (192)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			52	(1)	\$ 53
58	754	Meter expenses	A			366	(1)	\$ 367
59	755	Customer installations expenses	A			5,009	5,680	\$ (671)
60	756	Miscellaneous expenses	A			230,232	132,542	\$ 97,690
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	(36)	\$ 36
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		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			94,847	153,631	\$ (58,784)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			147,028	263,432	\$ (116,404)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			252,936	231,171	\$ 21,765
72	765	Maintenance of hydrants	A			22,108	23,304	\$ (1,196)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 752,947	\$ 809,948	\$ (57,001)

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				194,113	142,689	\$ 51,424
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		64,805	46,518	\$ 18,287
81	773	Customer records and collection expenses	A			-	(62)	\$ 62
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	8,908	28,937	\$ (20,029)
85		Total customer account expenses				\$ 267,826	\$ 218,082	\$ 49,744
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	192	\$ (192)
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				\$ -	\$ 192	\$ (192)
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				2,215,566	2,052,220	\$ 163,346
102	791	Administrative and general salaries	A	B	C	59,548	51,363	\$ 8,185
103	792	Office supplies and other expenses	A	B	C	68,635	77,831	\$ (9,196)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			50,768	63,506	\$ (12,738)
107	795	Employees' pensions and benefits	A	B	C	334,172	290,752	\$ 43,420
108	796	Franchise requirements	A	B	C	285	316	\$ (31)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			1,874	(2,682)	\$ 4,556
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	7,190	33,442	\$ (26,252)
116		Total administrative and general expenses				\$ 2,738,038	\$ 2,566,748	\$ 171,290
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				45,124	(17)	\$ 45,141
119	811	Rents	A	B	C	58,530	65,866	\$ (7,336)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 103,654	\$ 65,849	\$ 37,805
123		Total operating expenses				\$ 7,658,018	\$ 7,939,708	\$ (281,690)

(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")	\$ 345,769	345,769			
2	CA corp franchise taxes ("CCFT")(current)	\$ 155,404	155,404			
3	Property taxes	\$ 726,429	726,429			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 36,924	36,924			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (2,985)	(2,985)			
8	Payroll taxes	\$ 54,812	54,812			
9	Franchise taxes including licenses & filing fees	\$ 191,624	191,624			
10	Groundwater production assessments (pump taxes)	\$ 21,405	21,405			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,529,383	\$ 1,529,383	\$ -	\$ -	\$ -

**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			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased	"None"	(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
Barstow
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Barstow	347 - Barstow	Agate 1, 2, 3 Well 3		0	205	14	550	Out of service
Barstow	347 - Barstow	Agate 4,5,6 Well 4	107.0	4	220	14	660	
Barstow	347 - Barstow	Agate 4,5,6 Well 5	108.3	0.4	220	14	600	
Barstow	347 - Barstow	Agate 4,5,6 Well 6		0	205	14	400	Out of Service
Barstow	347 - Barstow	Arrowhead Well 2	63.0	10	164	12	600	
Barstow	347 - Barstow	Arrowhead Well 3		0	154	14	800	Out of service
Barstow	347 - Barstow	Arrowhead Well 4		0	140	14	350	Out of service
Barstow	347 - Barstow	Bradshaw Well 1	99.5	0	176	12	800	Out of service
Barstow	347 - Barstow	Bradshaw Well 2	94.2	904	174	12	850	
Barstow	347 - Barstow	Bradshaw Well 3		0	140	14	1150	Out of service
Barstow	347 - Barstow	Bradshaw Well 4	94.5	4	175	14	1050	Out of Service
Barstow	347 - Barstow	Bradshaw Well 5	95.3	0.5	174	14	1200	Out of Service
Barstow	347 - Barstow	Bradshaw Well 6	101.7	147	185	12	875	
Barstow	347 - Barstow	Bradshaw Well 7	98.3	595	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 10	95.1	612	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 11	96.6	410	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 12	94.8	9	185	16	1100	Out of Service
Barstow	347 - Barstow	Bradshaw Well 13	95.7	720	200	16	850	
Barstow	347 - Barstow	Bradshaw Well 14	94.7	699	210	16	1000	
Barstow	347 - Barstow	Crooks Well 1		0	185	16	1500	Out of service
Barstow	347 - Barstow	Glen Road Well 1	106.3	1218	265	16	1800	
Barstow	347 - Barstow	Glen Road Well 2	108.4	271	275	16	1200	
Barstow	347 - Barstow	Soapmine Well 2		0	150	12	1000	Out of Service

Golden State Water Company
Barstow
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Barstow	347 - Barstow	Agarita Reservoir	3.000	Elev. Resv	Steel	
Barstow	347 - Barstow	Basalt Reservoir	0.127	Elev Resv	Steel	Out of Service
Barstow	347 - Barstow	Bear Valley North Reservoir	0.750	Elev Resv	Steel	
Barstow	347 - Barstow	Bear Valley South Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	College Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton East Reservoir	0.100	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton West Reservoir	0.108	Elev Resv	Steel	
Barstow	347 - Barstow	Eaton New East Resv	0.600	Elev Resv	Steel	
Barstow	348 - Barstow	Irwin Reservoir	1.500	Elev Resv	Steel	
Barstow	347 - Barstow	Lenwood Reservoir	1.000	Elev Resv	Steel	
Barstow	347 - Barstow	Main Reservoir	0.063	Ground	Steel	
Barstow	347 - Barstow	Phillips Reservoir	0.300	Elev Resv	Steel	
Barstow	347 - Barstow	Rimrock Reservoir	0.500	Elev Resv	Steel	Out of service

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	-	369	-	-	32,667	-	31,889	25,719	875
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	188	-	-	-	-	-	-	-
15	Steel	-	130	-	56	20,604	-	10,706	6,732	433
16	Asbestos Cement	-	20	-	-	27,812	-	156,907	146,309	26,834
17	Ductile Iron	-	27	-	-	254	-	692	8,029	4,506
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	44	-	-	3,441	-	14,239	189,738	10,598
20										
21										
22	Total	-	778	-	56	84,778	-	214,433	376,528	43,246

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	2,420	-	-	-	-	-	-	-	93,940
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	188
27	Steel	7,440	-	291	-	107	-	-	-	46,498
28	Asbestos Cement	40,962	48,893	12	-	-	-	-	-	447,749
29	Ductile Iron	8,343	1,128	16,487	1,426	4,231	4,678	-	-	49,801
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	84,745	10,172	13,233	-	-	-	-	-	326,208
32										-
33										-
34	Total	143,909	60,192	30,022	1,426	4,338	4,678	-	-	964,384

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	7,761	7,838	-	-
Commercial	1,081	1,073	-	-
Industrial	8	9	-	-
Public authorities	59	59	-	-
Irrigation	43	46	-	-
Other	1	1	-	-
Contract	3	3	-	-
Subtotal	8,956	9,029	-	-
Private fire connections	-	-	154	161
Public fire hydrants	-	-	-	-
Total *	8,956	9,029	154	161

* 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	8,107	
3/4 - in	83	6,033
1 - in	956	2,504
1 1/2 - in	69	54
2 - in	344	372
3 - in	32	27
4 - in	21	47
6 - in	12	78
8 - in	3	69
Other	-	6
Total *	9,627	9,190

* 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 . . .	182
2. Used, before repair	1
3. Used, after repair	4
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	4,840
2. More than 10, but less than 15 years	2,132
3. More than 15 years	2,665

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	56,801	45,920	44,376	54,113	57,549	75,557	82,757	417,073
Commercial	66,121	48,138	47,585	64,970	57,566	86,716	84,248	455,344
Industrial	3,100	1,938	1,229	1,283	1,391	1,803	1,925	12,669
Public authorities	10,799	7,265	13,653	15,668	17,973	71,662	(18,657)	118,363
Irrigation	1,604	1,161	1,326	1,787	1,375	2,020	2,417	11,690
Other	98	97	97	210	149	299	289	1,239
Contract	3,879	2,509	2,834	3,625	3,800	6,835	8,759	32,241
Total	142,402	107,028	111,100	141,656	139,803	244,892	161,738	1,048,619
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	79,272	81,616	68,671	65,131	53,164	347,854	764,927	818,622
Commercial	78,033	85,894	78,524	66,627	65,074	374,152	829,496	870,469
Industrial	1,926	1,648	1,463	2,049	1,238	8,324	20,993	19,336
Public authorities	26,550	27,226	32,336	26,873	14,958	127,943	246,306	250,812
Irrigation	5,572	3,629	1,800	1,810	1,285	14,096	25,786	22,340
Other	414	286	295	196	180	1,371	2,610	2,799
Contract	8,032	9,221	8,265	4,158	6,328	36,004	68,245	83,072
Total	199,799	209,520	191,354	166,844	142,227	909,744	1,958,363	2,067,450

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 _____ 37,646 *

* Assume 4.09637 per household times 9,190 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>406,427</u></u>
100-3	Construction Work in Progress	\$ <u><u>18,106,286</u></u>
241	Advances for Construction	\$ <u><u>2,538,023</u></u>
265	Contributions in Aid of Construction	\$ <u><u>3,129,670</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 Barstow District
Name of District

of Golden State Water Company
Name of Utility

at 1521 East Main Street, Barstow, CA 92311
Address of District Office

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

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

Gladys Farrow
Signature

909 394-3600
Telephone Number

May 30, 2024
Date

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