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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial
(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	714	-	-	-	\$ 714
3	302	Franchises and Consents (Schedule A-1c)	440	-	-	-	\$ 440
4	303	Other Intangible Plant	269,023	-	-	-	\$ 269,023
5		Total Intangible Plant	\$ 270,177	\$ -	\$ -	\$ -	\$ 270,177
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 64,693	\$ -	\$ -	\$ -	\$ 64,693
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	24,266	-	-	-	\$ 24,266
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	34,673	-	-	\$ 34,673
16	316	Supply Mains	(0)	18,770	-	-	\$ 18,770
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 24,266	\$ 53,443	\$ -	\$ -	\$ 77,709
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	454,936	23,165	-	-	\$ 478,101
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,733,336	104,572	(144,619)	-	\$ 6,693,288
25	325	Other Pumping Plant	2,168,513	(200,569)	-	-	\$ 1,967,944
26		Total Pumping Plant	\$ 9,356,784	\$ (72,832)	\$ (144,619)	\$ -	\$ 9,139,333
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,625,110	97,110	-	-	\$ 1,722,220
30	332	Water Treatment Equipment	5,639,715	32,147	(4,424)	-	\$ 5,667,437
31		Total Water Treatment Plant	\$ 7,264,825	\$ 129,257	\$ (4,424)	\$ -	\$ 7,389,658

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	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	3,275,911	-	-	-	\$ 3,275,911
35	343	Transmission and Distribution Mains	7,905,418	50,895	(11,985)	-	\$ 7,944,328
36	344	Fire Mains	89,812	-	-	-	\$ 89,812
37	345	Services	1,096,751	13,934	(4,875)	-	\$ 1,105,810
38	346	Meters	216,870	46,242	(65,580)	-	\$ 197,532
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	754,661	32,340	(5,240)	-	\$ 781,761
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 13,339,423	\$ 143,411	\$ (87,680)	\$ -	\$ 13,395,154
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	36,637	16,761	-	-	\$ 53,399
46	372	Office Furniture and Equipment	65,057	-	-	-	\$ 65,057
47	373	Transportation Equipment	341,013	-	-	(48,687)	\$ 292,326
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	4,367	-	-	-	\$ 4,367
51	377	Power Operated Equipment	134,843	-	-	-	\$ 134,843
52	378	Tools, Shop and Garage Equipment	33,595	(0)	-	-	\$ 33,595
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 615,512	\$ 16,761	\$ -	\$ (48,687)	\$ 583,587
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	567	-	-	-	\$ 567
58	391	Utility Plant Purchased	2,130	-	-	-	\$ 2,130
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,697	\$ -	\$ -	\$ -	\$ 2,697
61		Total Utility Plant in Service	\$ 30,938,378	\$ 270,041	\$ (236,724)	\$ (48,687)	\$ 30,923,008

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	30,923,003	30,938,373
3		Construction Work in Progress	3,458,359	1,318,474
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 34,381,362	\$ 32,256,847
6		Less Accumulated Depreciation		
7		Plant in Service	11,708,531	11,369,296
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 11,708,531	\$ 11,369,296
10		Less Other Reserves		
11		Deferred Income Taxes	2,610,479	2,519,052
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	31,108	32,578
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,641,587	\$ 2,551,630
15		Less Adjustments		
16		Contributions in Aid of Construction	1,376,801	1,403,005
17		Advances for Construction	296,490	312,693
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,673,292	\$ 1,715,698
20		Add Materials and Supplies	391,434	326,516
21		Add Working Cash (=Line 34)	22,419	22,419
22		Add General Office, Regions, District Office and CSA allocation	163,195	152,757
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 18,935,000	\$ 17,121,915
		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")	\$ 22,419	\$ 22,419
		* 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	11,260,932	174,713	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	793,267	16,169			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	26,203	-			
7	(e) Charged to clearing accounts	7,593	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	30,129	-			
10	Total credits	\$ 857,192	\$ 16,169	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(236,724)	-			
13	(b) Cost of removal	(237,143)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (473,867)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 11,644,257	\$ 190,882	\$ -	\$ -	\$ -
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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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	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(10,336)	(303)	-	-	\$ (10,639)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	(404)	-	-	\$ (404)
7	316	Supply Mains	(4,229)	(155)	-	4,434	\$ 50
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (14,565)	\$ (862)	\$ -	\$ 4,434	\$ (10,993)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(204,124)	(13,172)	-	-	\$ (217,296)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(4,128,606)	(226,263)	144,619	1,324	\$ (4,208,925)
16	325	Other Pumping Plant	365,333	(87,067)	-	118,426	\$ 396,691
17		Total Pumping Plant	\$ (3,967,397)	\$ (326,502)	\$ 144,619	\$ 119,750	\$ (4,029,530)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(678,208)	(69,047)	-	-	\$ (747,255)
21	332	Water Treatment Equipment	(3,134,547)	(210,846)	4,424	871	\$ (3,340,098)
22		Total Water Treatment Plant	\$ (3,812,755)	\$ (279,893)	\$ 4,424	\$ 871	\$ (4,087,353)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(733,650)	(54,708)	-	-	\$ (788,358)
27	343	Transmission and Distribution Mains	(2,070,101)	(92,592)	11,985	38,858	\$ (2,111,850)
28	344	Fire Mains	(6,940)	(1,831)	-	-	\$ (8,771)
29	345	Services	(192,132)	(14,660)	4,875	57,257	\$ (144,659)
30	346	Meters	(111,043)	(9,921)	65,580	10,283	\$ (45,101)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(129,423)	(11,439)	5,240	5,690	\$ (129,932)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,243,289)	\$ (185,150)	\$ 87,680	\$ 112,088	\$ (3,228,671)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(12,106)	(754)	-	-	\$ (12,860)
38	372	Office Furniture and Equipment	(20,876)	(23,383)	-	-	\$ (44,259)
39	373	Transportation Equipment	(76,131)	(7,593)	(30,129)	-	\$ (113,853)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(450)	(11)	-	-	\$ (461)
43	377	Power Operated Equipment	(85,133)	(2,265)	-	-	\$ (87,398)
44	378	Tools, Shop and Garage Equipment	(25,593)	(643)	-	-	\$ (26,236)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(508)	(5)	-	-	\$ (513)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (222,926)	\$ (34,655)	\$ (30,129)	\$ -	\$ (287,710)
49		Total	\$ (11,260,932)	\$ (827,063)	\$ 206,595	\$ 237,143	\$ (11,644,257)

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)	946,200	795,634	\$ 150,566
4		601-1.2 Metered Sales Low Income Discount (Debit)	(30,612)	(36,443)	\$ 5,831
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	30,942	36,852	\$ (5,910)
6		601-2 Commercial Sales (2)	571,789	559,180	\$ 12,609
7		601-3 Industrial Sales	85,150	76,843	\$ 8,307
8		601-4 Sales to Public Authorities	63,389	233,560	\$ (170,171)
9		Sub-total	\$ 1,666,858	\$ 1,665,626	\$ 1,232
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	9,390	7,977	\$ 1,413
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 9,390	\$ 7,977	\$ 1,413
22	604	Private Fire Protection Service	7,815	4,966	\$ 2,849
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	862,732	850,501	\$ 12,231
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(1,412)	(639)	\$ (773)
28		Sub-total	\$ 869,135	\$ 854,828	\$ 14,307
29		Total Water Service Revenues	\$ 2,545,383	\$ 2,528,431	\$ 16,952
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	10,413	-	\$ 10,413
32	611	Miscellaneous Service Revenues	11,956	5,900	\$ 6,056
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	5,795	(44,031)	\$ 49,826
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 28,164	\$ (38,131)	\$ 66,295
38	501	Total operating revenues	\$ 2,573,547	\$ 2,490,300	\$ 83,247

(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		29,469	27,826	\$ 1,643
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			10,462	8,392	\$ 2,070
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	29,425	30,230	\$ (805)
8		Maintenance					0	
9	706	Maintenance supervision and engineering	A	B		29,558	27,909	\$ 1,649
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			48,733	44,706	\$ 4,027
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			25,137	25,103	\$ 34
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 172,784	\$ 164,166	\$ 8,618
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
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		(54)	201	\$ (255)
28	725	Miscellaneous expenses	A			50	3,920	\$ (3,870)
29	726	Fuel or power purchased for pumping	A	B	C	141,259	145,719	\$ (4,460)
30		Maintenance					0	
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		369	-	\$ 369
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		30,901	30,072	\$ 829
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 172,525	\$ 179,912	\$ (7,387)

(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		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			282,913	299,401	\$ (16,488)
43	743	Miscellaneous expenses	A	B		16,971	13,182	\$ 3,789
44	744	Chemicals and filtering materials	A	B		354,963	458,602	\$ (103,639)
45		Maintenance					0	
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		17,380	6,302	\$ 11,078
49	748	Maintenance of water treatment equipment	A	B		43,383	42,042	\$ 1,341
50		Total water treatment expenses				\$ 715,610	\$ 819,529	\$ (103,919)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		-	-	\$ -
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			91	101	\$ (10)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			2,722	-	\$ 2,722
58	754	Meter expenses	A			3,930	2,225	\$ 1,705
59	755	Customer installations expenses	A			2,445	795	\$ 1,650
60	756	Miscellaneous expenses	A			77,088	49,199	\$ 27,889
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	(9)	\$ 9
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			75,449	81,365	\$ (5,916)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			23,278	34,991	\$ (11,713)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			1,442	3,491	\$ (2,049)
72	765	Maintenance of hydrants	A			3,842	2,603	\$ 1,239
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 190,287	\$ 174,761	\$ 15,526

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				26,983	20,042	\$ 6,941
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		43,120	24,929	\$ 18,191
81	773	Customer records and collection expenses	A			-	(13)	\$ 13
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	(732)	5,989	\$ (6,721)
85		Total customer account expenses				\$ 69,371	\$ 50,947	\$ 18,424
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ -	\$ -
95		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				307,621	288,256	\$ 19,365
102	791	Administrative and general salaries	A	B	C	33,553	30,129	\$ 3,424
103	792	Office supplies and other expenses	A	B	C	116,692	77,927	\$ 38,765
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			26,710	39,057	\$ (12,347)
107	795	Employees' pensions and benefits	A	B	C	173,586	181,596	\$ (8,010)
108	796	Franchise requirements	A	B	C	213	-	\$ 213
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			-	3	\$ (3)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	285	\$ (285)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	7,014	9,671	\$ (2,657)
116		Total administrative and general expenses				\$ 665,389	\$ 626,924	\$ 38,465
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				10,413	-	\$ 10,413
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 10,413	\$ -	\$ 10,413
123		Total operating expenses				\$ 1,996,379	\$ 2,016,239	\$ (19,860)

(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")	\$ (149,543)	(149,543)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (67,211)	(67,211)			
3	Property taxes	\$ 176,877	176,877			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (15,969)	(15,969)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 1,291	1,291			
8	Payroll taxes	\$ 28,797	28,797			
9	Franchise taxes including licenses & filing fees	\$ 28,475	28,475			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 2,717	\$ 2,717	\$ -	\$ -	\$ -

**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	Imperial Irrigation District (Net)	
17	Annual quantities purchased	462,985 (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
 Calipatria-Niland
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Calipatria	352 - Calipatria	Holabird Raw Water Resv - East	4.500		Lined Earth	
Calipatria	352 - Calipatria	Holabird Raw Water Resv - West	4.500		Lined Earth	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - East	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Holabird Finished Water Resv - West	1.100	Ground	Steel	
Calipatria	352 - Calipatria	Niland East Resv	1.000	Elev. Resv	Steel	
Calipatria	352 - Calipatria	Niland West Resv	1.000	Elev. Resv	Steel	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	794	-	-	158	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	157	32	-	6	-	-	-	33	14
16	Asbestos Cement	29	4,323	-	1,083	28,704	-	38,477	6,030	-
17	Ductile Iron	-	-	-	-	29	-	440	272	75
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	37	-	-	20,968	-	5,261	32,981	319
20										
21										
22	Total	186	5,186	-	1,089	49,859	-	44,178	39,316	408

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	0.75/36	
23	Cast Iron	-	-	-	-	-	-	-	-	952
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	88	-	41	-	-	-	-	81	452
28	Asbestos Cement	1,863	171	23	-	-	-	-	-	80,704
29	Ductile Iron	1,287	-	403	-	476	-	29	14	3,026
30	HDPE	-	-	568	-	-	-	-	-	568
31	PVC	37,437	-	29,038	-	287	1,132	-	178	127,638
32										-
33										-
34	Total	40,675	171	30,072	-	763	1,132	29	274	213,340

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	1,013	1,011	-	-
Commercial	123	127	-	-
Industrial	4	4	-	-
Public authorities	16	16	-	-
Irrigation	5	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,163	1,165	-	-
Private fire connections	-	-	14	14
Public fire hydrants	-	-	-	-
Total *	1,163	1,165	14	14

* 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	1,156	-
3/4 - in	-	734
1 - in	46	389
1 1/2 - in	6	3
2 - in	43	32
3 - in	3	3
4 - in	2	3
6 - in	3	11
8 - in	1	3
Other	-	1
Total *	1,260	1,179

* 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 . . .	-
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	501
2. More than 10, but less than 15 years	84
3. More than 15 years	681

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	8,033	7,944	7,965	10,806	11,144	12,487	15,405	73,784
Commercial	4,941	4,511	4,852	4,940	6,297	6,100	7,290	38,931
Industrial	1,478	1,488	1,428	1,630	1,370	1,331	1,440	10,165
Public authorities	(26,580)	955	1,159	2,143	2,349	2,593	3,663	(13,718)
Irrigation	10	10	26	32	25	39	103	245
Other	-	2	5	-	(5)	2	68	72
Contract	12,940	12,201	11,553	16,026	16,156	15,580	22,249	106,705
Total	822	27,111	26,988	35,577	37,336	38,132	50,218	216,184

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	14,766	11,489	11,387	9,140	9,280	56,062	129,846	142,417
Commercial	7,668	6,567	7,883	6,025	6,667	34,810	73,741	89,463
Industrial	1,103	1,015	1,078	939	1,297	5,432	15,597	16,949
Public authorities	3,061	2,325	2,413	1,375	1,830	11,004	(2,714)	45,943
Irrigation	150	58	54	38	43	343	588	555
Other	1	1	-	-	-	2	74	101
Contract	22,958	19,057	16,611	13,986	16,157	88,769	195,474	232,358
Total	49,707	40,512	39,426	31,503	35,274	196,422	412,606	527,786

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 _____ 4,830 *

* Assume 4.09637 per household times 1,179 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>391,434</u></u>
100-3	Construction Work in Progress	\$	<u><u>3,458,359</u></u>
241	Advances for Construction	\$	<u><u>296,490</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,376,801</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 Calipatria-Niland District
Name of District

of Golden State Water Company
Name of Utility

at 631 South Sorensen Avenue, Calipatria, CA 92233
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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