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2023  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: \_\_\_\_\_ Desert \_\_\_\_\_ Location: Victorville, \_\_\_\_\_ 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

## TABLE OF CONTENTS

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

## GENERAL INSTRUCTIONS

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

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	711	-	-	-	\$ 711
3	302	Franchises and Consents (Schedule A-1c)	101	-	-	-	\$ 101
4	303	Other Intangible Plant	1,169,301	-	-	-	\$ 1,169,301
5		Total Intangible Plant	\$ 1,170,113	\$ -	\$ -	\$ -	\$ 1,170,113
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 911,371	\$ -	\$ -	\$ -	\$ 911,371
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	84,048	-	-	-	\$ 84,048
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	8,486,747	52,875	-	-	\$ 8,539,622
16	316	Supply Mains	254,722	-	-	-	\$ 254,722
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 8,825,517	\$ 52,875	\$ -	\$ -	\$ 8,878,392
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,828,027	473,249	(17,390)	-	\$ 2,283,887
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	5,643,749	6,872	(46,118)	-	\$ 5,604,503
25	325	Other Pumping Plant	4,954,700	23,079	-	-	\$ 4,977,779
26		Total Pumping Plant	\$ 12,426,477	\$ 503,200	\$ (63,508)	\$ -	\$ 12,866,169
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	215,907	35,693	(15)	-	\$ 251,585
30	332	Water Treatment Equipment	1,230,780	303,423	(65,195)	-	\$ 1,469,008
31		Total Water Treatment Plant	\$ 1,446,687	\$ 339,116	\$ (65,210)	\$ -	\$ 1,720,593

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	6,899	-	-	-	\$ 6,899
34	342	Reservoirs and Tanks	8,989,105	28,509	-	-	\$ 9,017,614
35	343	Transmission and Distribution Mains	24,243,669	53,603	(252)	-	\$ 24,297,020
36	344	Fire Mains	36,389	-	-	-	\$ 36,389
37	345	Services	5,352,523	367,111	(409)	-	\$ 5,719,226
38	346	Meters	474,369	1,755	(4,552)	-	\$ 471,571
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,219,168	2,349	-	-	\$ 3,221,518
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 42,322,123	\$ 453,328	\$ (5,213)	\$ -	\$ 42,770,237
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	439,837	-	-	-	\$ 439,837
46	372	Office Furniture and Equipment	108,578	-	-	-	\$ 108,578
47	373	Transportation Equipment	485,817	222,446	(127,728)	-	\$ 580,535
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	48,249	-	(2,823)	-	\$ 45,426
51	377	Power Operated Equipment	299,084	-	-	-	\$ 299,084
52	378	Tools, Shop and Garage Equipment	58,124	-	-	-	\$ 58,124
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,439,690	\$ 222,446	\$ (130,551)	\$ -	\$ 1,531,584
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	1,164	-	-	-	\$ 1,164
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,164	\$ -	\$ -	\$ -	\$ 1,164
61		Total Utility Plant in Service	\$ 68,543,140	\$ 1,570,964	\$ (264,482)	\$ -	\$ 69,849,622

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

<b>SCHEDULE A-1c</b> <b>Account 302 - Franchises and Consents</b>					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5					Total \$ -

<sup>1</sup> 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)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	69,849,624	68,543,142
3		Construction Work in Progress	10,600,140	8,550,973
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 80,449,764</b>	<b>\$ 77,094,115</b>
6		Less Accumulated Depreciation		
7		Plant in Service	12,962,333	12,271,642
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 12,962,333</b>	<b>\$ 12,271,642</b>
10		Less Other Reserves		
11		Deferred Income Taxes	6,885,382	6,806,804
12		Deferred Investment Tax Credit	268	2,500
13		Other Reserves	86,539	71,421
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 6,972,189</b>	<b>\$ 6,880,725</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,810,148	1,774,205
17		Advances for Construction	164,855	174,878
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,975,002</b>	<b>\$ 1,949,083</b>
20		<b>Add Materials and Supplies</b>	<b>177,346</b>	<b>147,277</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>46,143</b>	<b>46,143</b>
22		Add General Office, Regions, District Office and CSA allocation	335,725	314,247
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 59,099,454</b>	<b>\$ 56,500,332</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 46,143	\$ 46,143
		* 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	11,334,703	1,170,086	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,328,123	(101)			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	31,590	-			
7	(e) Charged to clearing accounts	12,797	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 1,372,510	\$ (101)	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(264,482)	-			
13	(b) Cost of removal	(417,236)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (681,718)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 12,025,495	\$ 1,169,985	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
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44						

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	20,766	(1,122)	-	-	\$ 19,644
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(2,335,390)	(221,004)	-	-	\$ (2,556,394)
7	316	Supply Mains	(19,820)	(4,366)	-	-	\$ (24,186)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (2,334,444)	\$ (226,492)	\$ -	\$ -	\$ (2,560,936)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(232,309)	(56,623)	17,390	14,460	\$ (257,083)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,299,195)	(185,860)	46,118	27,435	\$ (1,411,503)
16	325	Other Pumping Plant	(500,287)	(212,469)	-	32,739	\$ (680,018)
17		Total Pumping Plant	\$ (2,031,791)	\$ (454,953)	\$ 63,508	\$ 74,633	\$ (2,348,603)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(76,510)	(9,588)	15	4,117	\$ (81,966)
21	332	Water Treatment Equipment	(488,123)	(49,934)	65,195	3,008	\$ (469,854)
22		Total Water Treatment Plant	\$ (564,633)	\$ (59,522)	\$ 65,210	\$ 7,125	\$ (551,820)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(6,378)	(305)	-	-	\$ (6,683)
26	342	Reservoirs and Tanks	(797,676)	(148,577)	-	287,411	\$ (658,842)
27	343	Transmission and Distribution Mains	(4,120,951)	(283,903)	252	22,469	\$ (4,382,133)
28	344	Fire Mains	(4,010)	(742)	-	-	\$ (4,752)
29	345	Services	127,687	(74,017)	409	22,408	\$ 76,486
30	346	Meters	(385,638)	(22,657)	4,552	3,191	\$ (400,552)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(475,915)	(47,985)	-	-	\$ (523,900)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (5,662,881)	\$ (578,186)	\$ 5,213	\$ 335,478	\$ (5,900,375)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(176,887)	(7,834)	-	-	\$ (184,721)
38	372	Office Furniture and Equipment	(74,892)	(26,507)	-	-	\$ (101,399)
39	373	Transportation Equipment	(309,121)	(12,797)	127,728	-	\$ (194,190)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(8,123)	(114)	2,823	-	\$ (5,414)
43	377	Power Operated Equipment	(124,900)	(5,025)	-	-	\$ (129,925)
44	378	Tools, Shop and Garage Equipment	(46,392)	(1,070)	-	-	\$ (47,462)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(639)	(11)	-	-	\$ (650)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (740,954)	\$ (53,358)	\$ 130,551	\$ -	\$ (663,761)
49		Total	\$ (11,334,703)	\$ (1,372,510)	\$ 264,482	\$ 417,236	\$ (12,025,495)



**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	3,364,592	2,584,111	\$ 780,481
4		601-1.2 Metered Sales Low Income Discount (Debit)	(206,958)	(201,678)	\$ (5,280)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	209,166	203,921	\$ 5,245
6		601-2 Commercial Sales (2)	566,602	497,482	\$ 69,120
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	40,801	35,462	\$ 5,339
9		Sub-total	\$ 3,974,203	\$ 3,119,298	\$ 854,905
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	3,471	2,911	\$ 560
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	\$ 3,471	\$ 2,911	\$ 560
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	963	827	\$ 136
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 963	\$ 827	\$ 136
22	604	Private Fire Protection Service	6,560	4,209	\$ 2,351
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	44,440	61,179	\$ (16,739)
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(5,501)	(1,555)	\$ (3,946)
28		Sub-total	\$ 45,499	\$ 63,833	\$ (18,334)
29		Total Water Service Revenues	\$ 4,024,136	\$ 3,186,869	\$ 837,267
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	11,374	-	\$ 11,374
32	611	Miscellaneous Service Revenues	24,353	13,750	\$ 10,603
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	2,841	(22,943)	\$ 25,784
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 38,568	\$ (9,193)	\$ 47,761
38	501	Total operating revenues	\$ 4,062,704	\$ 3,177,676	\$ 885,028

(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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B	-	458	\$ (458)	
4	701	Operation supervision, labor and expenses				-	\$ -	
5	702	Operation labor and expenses	A	B	-	-	\$ -	
6	703	Miscellaneous expenses	A		-	-	\$ -	
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	23,792	17,001	\$ 6,791
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	458	\$ (458)
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			256	3,435	\$ (3,179)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		297	-	\$ 297
19		<b>Total source of supply expense</b>				\$ 24,345	\$ 21,352	\$ 2,993
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		29,072	18,536	\$ 10,536
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		196,945	183,115	\$ 13,830
28	725	Miscellaneous expenses	A			15,818	18,927	\$ (3,109)
29	726	Fuel or power purchased for pumping	A	B	C	336,795	297,182	\$ 39,613
30		<b>Maintenance</b>						
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		118,116	101,326	\$ 16,790
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 696,746	\$ 619,086	\$ 77,660

(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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			106,490	98,229	\$ 8,261
43	743	Miscellaneous expenses	A	B		(7,326)	3,509	\$ (10,835)
44	744	Chemicals and filtering materials	A	B		18,767	18,868	\$ (101)
45		<b>Maintenance</b>					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		185,556	175,011	\$ 10,545
49	748	Maintenance of water treatment equipment	A	B		11,063	13,729	\$ (2,666)
50		<b>Total water treatment expenses</b>				\$ 314,550	\$ 309,346	\$ 5,204
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		29,098	18,536	\$ 10,562
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			-	161	\$ (161)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			341	-	\$ 341
58	754	Meter expenses	A			15,709	13,096	\$ 2,613
59	755	Customer installations expenses	A			1,438	1,788	\$ (350)
60	756	Miscellaneous expenses	A			222,184	143,746	\$ 78,438
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	(56)	\$ 56
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		278	1,203	\$ (925)
66	761	Maintenance of trans. and distribution mains	A			148,156	158,968	\$ (10,812)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			48,643	92,018	\$ (43,375)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			11,392	1,147	\$ 10,245
72	765	Maintenance of hydrants	A			3,819	2,234	\$ 1,585
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 481,058	\$ 432,841	\$ 48,217

**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				54,519	42,220	\$ 12,299
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		46,189	35,393	\$ 10,796
81	773	Customer records and collection expenses	A			(413)	72,316	\$ (72,729)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			106,221	69,043	\$ 37,178
84	775	Uncollectible accounts	A	B	C	1,548	7,564	\$ (6,016)
85		<b>Total customer account expenses</b>				\$ 208,064	\$ 226,536	\$ (18,472)
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790.1	Allocation of A&G Expenses				618,596	607,228	\$ 11,368
102	791	Administrative and general salaries	A	B	C	29,732	17,427	\$ 12,305
103	792	Office supplies and other expenses	A	B	C	120,711	92,212	\$ 28,499
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			40,958	61,592	\$ (20,634)
107	795	Employees' pensions and benefits	A	B	C	250,484	277,812	\$ (27,328)
108	796	Franchise requirements	A	B	C	357	586	\$ (229)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			800	10	\$ 790
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			1,945	595	\$ 1,350
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	45,175	30,546	\$ 14,629
116		<b>Total administrative and general expenses</b>				\$ 1,108,758	\$ 1,088,008	\$ 20,750
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				11,374	-	\$ 11,374
119	811	Rents	A	B	C	44,122	69,407	\$ (25,285)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 55,496	\$ 69,407	\$ (13,911)
123		<b>Total operating expenses</b>				\$ 2,889,017	\$ 2,766,576	\$ 122,441

(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")	\$ (402,527)	(402,527)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (180,913)	(180,913)			
3	Property taxes	\$ 588,015	588,015			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (42,985)	(42,985)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 3,475	3,475			
8	Payroll taxes	\$ 44,500	44,500			
9	Franchise taxes including licenses & filing fees	\$ 35,728	35,728			
10	Groundwater production assessments (pump taxes)	\$ 214,858	214,858			
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	\$ 260,152	\$ 260,152	\$ -	\$ -	\$ -

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

STREAMS										FLOW IN .....(unit) <sup>2</sup>		Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>				
				Claim	Capacity	Max.	Min.						
1											"None"		
2													
3													
4													
5													

  

WELLS										Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		.....(Unit) <sup>2</sup>	.....(Unit) <sup>2</sup>		
						Maximum	Minimum				
6	"REFER TO ATTACHED SCHEDULE"										
7											
8											
9											
10											

  

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Dimensions	Maximum	Minimum		
							11	
12								
13								
14								
15								

  

Purchased Water for Resale			
16	Purchased from	Apple Valley Ranchos Water Co.	
17	Annual quantities purchased	269 (Unit chosen) <sup>2</sup>	CCF
18			
19			

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

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

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

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

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Desert	358 - Morongo del Norte	Bella Vista Well 1	172.8	1	350	12	100	
Desert	358 - Morongo del Norte	Elm Well 24	171.3	51	272	14	90	
Desert	358 - Morongo del Norte	Highway Well 3	142.2	24	200	10	100	
Desert	359 - Morongo del Sur	Vale Well 2	32.4	233	590	12	300	
Desert	359 - Morongo del Sur	Yeager Well 2	15.4	0	400	12	300	
Desert	359 - Morongo del Sur	Yeager Well 3	15.7	0	405	12	310	
Desert	364 - Apple Valley South	Bear Valley Well 2	207.5	14	280	12	300	
Desert	364 - Apple Valley South	Kiowa Well 1	255.982	429	590	18	1000	
Desert	364 - Apple Valley South	Mohawk Well 2	241.8	205	585	16	900	
Desert	364 - Apple Valley South	Mohawk Well 3A		0	494	16	600	Out of Service
Desert	365 - Desert View	Desert View Well 1	320.1	6	427	10	85	
Desert	365 - Desert View	Desert View Well 2	315.6	12	440	8	95	
Desert	366 - Apple Valley North	Central Wells Well 2	199.7	156	292	12	259	
Desert	366 - Apple Valley North	Papago Well 1	234.7	133	310	14	200	
Desert	367 - Lucerne Valley	Emerald Well 1	564.1	104	858	12	250	
Desert	367 - Lucerne Valley	Meb Well 1		0	480	10		Out of Service, To be destroyed
Desert	367 - Lucerne Valley	Pawnee Well						Out of Service, To be destroyed
Desert	367 - Lucerne Valley	Sutter Well 7	190.0	0.3	403	12	70	
Desert	367 - Lucerne Valley	Topaz Well 1	341.0	15	515	16	150	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Desert	358 - Morongo del Norte	Navajo Reservoir	0.310	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Hilltop Reservoir	0.083	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Maccele Reservoir	0.250	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Mojave Reservoir	0.100	Elev. Resv	Steel	
Desert	359 - Morongo del Sur	Pinon Forebay	0.022	Elev. Resv	Steel	
Desert	364 - Apple Valley South	Anoka Reservoir	0.500	Ground	Steel	
Desert	364 - Apple Valley South	Kiowa Reservoir	0.540	Ground	Steel	
Desert	364 - Apple Valley South	Mohawk Reservoir	0.300	Ground	Steel	
Desert	366 - Apple Valley North	Valley Crest Reservoir	0.500	Elev. Resv	Steel	
Desert	366 - Apple Valley North	Waalew Reservoir	0.300	Elev. Resv	Steel	
Desert	367 - Lucerne Valley	Emerald Reservoir	0.500	Elevated	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	-	-	-	-	-	-	400	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	54	-	-	-	-	-	-	-
15	Steel	-	5,486	-	19	19,740	-	5,710	1,804	-
16	Asbestos Cement	-	54	-	-	23,997	-	84,925	9,390	2,579
17	Ductile Iron	-	12	-	-	776	-	1,021	3,441	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	763	-	-	10,027	-	18,500	304,200	692
20										
21										
22	Total	-	6,369	-	19	54,539	-	110,555	318,835	3,271

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	-	-	-	-	-	-	-	-	400
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	54
27	Steel	12	-	-	-	-	-	-	368	33,138
28	Asbestos Cement	-	-	-	-	-	-	-	-	120,945
29	Ductile Iron	89	-	-	-	-	-	-	-	5,338
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	51,252	-	-	-	-	-	-	-	385,433
32										-
33										-
34	Total	51,353	-	-	-	-	-	-	368	545,308

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	3,905	3,935	4	5
Commercial	137	133	-	-
Industrial	-	-	-	-
Public authorities	9	9	-	-
Irrigation	1	1	-	-
Other	1	-	-	-
Contract	-	-	-	-
Subtotal	4,053	4,078	4	5
Private fire connections	-	-	10	10
Public fire hydrants	-	-	-	-
Total *	4,053	4,078	14	15

\* Data run as of 1/2/2024 and 1/3/2023, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	3,751	-
3/4 - in	-	1,638
1 - in	379	2,407
1 1/2 - in	4	3
2 - in	13	17
3 - in	8	4
4 - in	1	5
6 - in	-	11
8 - in	-	3
Other	-	5
Total *	4,156	4,093

\* Data run as of 1/13/2024 for meters and 1/2/2024 for active service connections, respectively.

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1
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 . . . . .	989
2. More than 10, but less than 15 years . . . . .	883
3. More than 15 years . . . . .	2,293

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Residential	26,396	23,772	24,680	27,829	34,365	38,748	43,354	219,144	
Commercial	4,950	4,989	3,435	5,354	7,210	8,733	10,769	45,440	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	270	319	273	375	451	489	506	2,683	
Irrigation	-	-	-	-	-	-	-	-	
Other	778	784	697	1,106	1,120	1,347	1,612	7,444	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>32,394</b>	<b>29,864</b>	<b>29,085</b>	<b>34,664</b>	<b>43,146</b>	<b>49,317</b>	<b>56,241</b>	<b>274,711</b>	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	44,439	39,670	34,570	31,267	32,966	182,912	402,056	417,114	
Commercial	9,854	8,646	7,801	5,599	4,859	36,759	82,199	84,433	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	487	505	449	424	310	2,175	4,858	5,130	
Irrigation	-	-	-	-	-	-	-	-	
Other	836	34	25	28	11	934	8,378	14,784	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>55,616</b>	<b>48,855</b>	<b>42,845</b>	<b>37,318</b>	<b>38,146</b>	<b>222,780</b>	<b>497,491</b>	<b>521,461</b>	

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 16,766 \*

\* Assume 4.09637 per household times 4,093 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>177,346</u></u>
100-3	Construction Work in Progress	\$	<u><u>10,600,140</u></u>
241	Advances for Construction	\$	<u><u>164,855</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,810,148</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 Desert District  
Name of District

of Golden State Water Company  
Name of Utility

at 13608 Hitt Road, Apple Valley, CA 92308  
Address of District Office

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

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

Gladys Farrow  
Signature

909 394-3600  
Telephone Number

May 30, 2024  
Date

## INDEX

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