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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Orange County Location: Los Alamitos, Orange
(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

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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	3,137,664	45,826	-	-	\$ 3,183,490
5		Total Intangible Plant	\$ 3,137,664	\$ 45,826	\$ -	\$ -	\$ 3,183,490
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,291,816	\$ -	\$ -	\$ -	\$ 1,291,816
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	111,488	-	-	-	\$ 111,488
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	4,716,785	-	(159,554)	-	\$ 4,557,231
16	316	Supply Mains	4,799,937	1,370,510	(2,401)	-	\$ 6,168,045
17	317	Other Source of Supply Plant	5,732	-	-	-	\$ 5,732
18		Total Source of Supply Plant	\$ 9,633,941	\$ 1,370,510	\$ (161,955)	\$ -	\$ 10,842,496
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	3,539,658	359,355	(15,099)	-	\$ 3,883,913
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	13,135,197	620,914	(595,040)	(90,157)	\$ 13,070,914
25	325	Other Pumping Plant	6,713,647	269,014	(12,377)	90,157	\$ 7,060,440
26		Total Pumping Plant	\$ 23,388,501	\$ 1,249,283	\$ (622,517)	\$ -	\$ 24,015,267
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,898,285	-	(794,059)	-	\$ 1,104,227
30	332	Water Treatment Equipment	3,673,493	(631,912)	(148,697)	-	\$ 2,892,883
31		Total Water Treatment Plant	\$ 5,571,778	\$ (631,912)	\$ (942,756)	\$ -	\$ 3,997,110

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	989,839	-	-	-	\$ 989,839
34	342	Reservoirs and Tanks	15,454,629	(51,360)	(20,711)	-	\$ 15,382,557
35	343	Transmission and Distribution Mains	69,379,020	9,174,632	(376,461)	-	\$ 78,177,191
36	344	Fire Mains	1,381,904	71,308	-	-	\$ 1,453,212
37	345	Services	29,127,760	2,404,847	(27,849)	-	\$ 31,504,758
38	346	Meters	11,764,002	195,710	(454,916)	-	\$ 11,504,796
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	12,483,955	1,032,671	(75,888)	-	\$ 13,440,737
41	349	Other Transmission and Distribution Plant	457,426	-	-	-	\$ 457,426
42		Total Transmission and Distribution Plant	\$ 141,038,534	\$ 12,827,808	\$ (955,826)	\$ -	\$ 152,910,517
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	679,312	-	-	-	\$ 679,312
46	372	Office Furniture and Equipment	264,110	-	(15,054)	-	\$ 249,056
47	373	Transportation Equipment	974,884	167,269	(28,188)	713,351	\$ 1,827,317
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	3,942	-	-	-	\$ 3,942
51	377	Power Operated Equipment	403,936	-	-	-	\$ 403,936
52	378	Tools, Shop and Garage Equipment	245,795	(102)	-	-	\$ 245,693
53	379	Other General Plant	13,770	-	-	-	\$ 13,770
54		Total General Plant	\$ 2,585,748	\$ 167,167	\$ (43,242)	\$ 713,351	\$ 3,423,025
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	7,502	-	-	-	\$ 7,502
58	391	Utility Plant Purchased	2,756	-	-	-	\$ 2,756
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 10,258	\$ -	\$ -	\$ -	\$ 10,258
61		Total Utility Plant in Service	\$ 186,658,241	\$ 15,028,682	\$ (2,726,296)	\$ 713,351	\$ 199,673,978

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	199,785,171	186,769,433
3		Construction Work in Progress	17,899,043	15,955,766
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 217,684,213	\$ 202,725,199
6		Less Accumulated Depreciation		
7		Plant in Service	53,757,316	54,222,827
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 53,757,316	\$ 54,222,827
10		Less Other Reserves		
11		Deferred Income Taxes	17,511,132	17,272,941
12		Deferred Investment Tax Credit	185,398	194,914
13		Other Reserves	678,650	652,490
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 18,375,180	\$ 18,120,345
15		Less Adjustments		
16		Contributions in Aid of Construction	10,077,135	9,473,961
17		Advances for Construction	7,833,735	6,444,287
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 17,910,869	\$ 15,918,248
20		Add Materials and Supplies	777,170	691,453
21		Add Working Cash (=Line 34)	802,177	802,177
22		Add General Office, Regions, District Office and CSA allocation	6,880,351	6,378,037
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 136,100,545	\$ 122,335,446
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")	\$ 802,177	\$ 802,177
		* 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	51,281,975	3,434,268	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,611,947	127,191			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	193,652	-			
7	(e) Charged to clearing accounts	75,432	-			
8	(f) Salvage recovered	23,601	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 3,904,633	\$ 127,191	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(2,798,043)	-			
13	(b) Cost of removal	(1,650,799)	-			
14	(c) All other debits ¹	(115,070)	-			
15	Total debits	\$ (4,563,912)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 50,622,697	\$ 3,561,459	\$ -	\$ -	\$ -
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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44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(39,903)	(1,472)	-	-	\$ (41,375)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	1,963,626	(122,052)	159,554	290,734	\$ 2,291,861
7	316	Supply Mains	(1,224,331)	(93,160)	2,401	18,077	\$ (1,297,013)
8	317	Other Source of Supply Plant	(4,138)	(175)	-	-	\$ (4,313)
9		Total Source of Supply Plant	\$ 695,254	\$ (216,859)	\$ 161,955	\$ 308,811	\$ 949,161
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(279,354)	(104,255)	15,099	58,692	\$ (309,817)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,567,376)	(437,325)	586,152	235,738	\$ (1,182,810)
16	325	Other Pumping Plant	(315,401)	(295,546)	21,265	28,674	\$ (561,008)
17		Total Pumping Plant	\$ (2,162,131)	\$ (837,125)	\$ 622,517	\$ 323,104	\$ (2,053,634)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(278,756)	(62,715)	794,059	-	\$ 452,588
21	332	Water Treatment Equipment	(968,711)	(121,591)	148,697	139,893	\$ (801,712)
22		Total Water Treatment Plant	\$ (1,247,467)	\$ (184,306)	\$ 942,756	\$ 139,893	\$ (349,124)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(66,451)	(43,747)	-	-	\$ (110,198)
26	342	Reservoirs and Tanks	(647,506)	(256,623)	20,711	-	\$ (883,418)
27	343	Transmission and Distribution Mains	(22,391,458)	(862,003)	376,461	238,656	\$ (22,638,343)
28	344	Fire Mains	(103,781)	(28,900)	-	21,672	\$ (111,009)
29	345	Services	(10,628,742)	(404,151)	27,849	352,652	\$ (10,652,393)
30	346	Meters	(7,901,826)	(557,307)	454,916	178,106	\$ (7,826,111)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(4,316,253)	(193,036)	75,888	76,744	\$ (4,356,656)
33	349	Other Transmission and Distribution Plant	(359,523)	(12,579)	-	-	\$ (372,102)
34		Total Transmission and Distribution Plant	\$ (46,415,540)	\$ (2,358,348)	\$ 955,826	\$ 867,831	\$ (46,950,231)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(278,488)	(110,844)	-	-	\$ (389,332)
38	372	Office Furniture and Equipment	(218,506)	(33,626)	15,054	-	\$ (237,078)
39	373	Transportation Equipment	(810,946)	(75,432)	215,005	(12,441)	\$ (683,815)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1,515)	-	-	-	\$ (1,515)
42	376	Communication Equipment	(51,871)	-	-	-	\$ (51,871)
43	377	Power Operated Equipment	(565,472)	(7,946)	-	-	\$ (573,418)
44	378	Tools, Shop and Garage Equipment	(210,746)	(12,626)	-	-	\$ (223,372)
45	379	Other General Plant	(4,289)	(43,920)	-	-	\$ (48,209)
46	390	Other Tangible Property	(7,502)	-	-	-	\$ (7,502)
47	391	Water Plant Purchased	(2,756)	-	-	-	\$ (2,756)
48		Total General Plant	\$ (2,152,091)	\$ (284,395)	\$ 230,059	\$ (12,441)	\$ (2,218,868)
49		Total	\$ (51,281,975)	\$ (3,881,032)	\$ 2,913,112	\$ 1,627,198	\$ (50,622,697)

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)	48,390,555	31,213,508	\$ 17,177,047
4		601-1.2 Metered Sales Low Income Discount (Debit)	(883,805)	(855,329)	\$ (28,476)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	893,229	865,093	\$ 28,136
6		601-2 Commercial Sales (2)	26,396,117	18,155,691	\$ 8,240,426
7		601-3 Industrial Sales	134,203	113,135	\$ 21,068
8		601-4 Sales to Public Authorities	3,278,595	3,218,010	\$ 60,585
9		Sub-total	\$ 78,208,894	\$ 52,710,108	\$ 25,498,786
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	3,678,091	3,700,609	\$ (22,518)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 3,678,091	\$ 3,700,609	\$ (22,518)
22	604	Private Fire Protection Service	478,600	306,943	\$ 171,657
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	141,363	109,892	\$ 31,471
25	607	Sales to Governmental Agencies by Contracts	94	-	\$ 94
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(28,962)	(19,146)	\$ (9,816)
28		Sub-total	\$ 591,095	\$ 397,689	\$ 193,406
29		Total Water Service Revenues	\$ 82,478,080	\$ 56,808,406	\$ 25,669,674
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	248,066	-	\$ 248,066
32	611	Miscellaneous Service Revenues	227,594	87,500	\$ 140,094
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(249,993)	2,014,033	\$ (2,264,026)
36	615	Recycled Water Revenues	159,799	101,263	\$ 58,536
37		Total Other Water Revenues	\$ 385,466	\$ 2,202,796	\$ (1,817,330)
38	501	Total operating revenues	\$ 82,863,546	\$ 59,011,202	\$ 23,852,344

(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	747	-	\$ 747	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	51	-	\$ 51	
6	703	Miscellaneous expenses	A		1,175	-	\$ 1,175	
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	14,892,765	9,311,362	\$ 5,581,403
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	-	\$ -	
12	708	Maintenance of collect and impound reservoirs	A		20,660	2,668	\$ 17,992	
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		4,911	-	\$ 4,911	
17	712	Maintenance of supply mains	A		-	88	\$ (88)	
18	713	Maintenance of other source of supply plant	A	B	-	(2)	\$ 2	
19		Total source of supply expense			\$ 14,920,309	\$ 9,314,116	\$ 5,606,193	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	-	\$ -	
23	721	Operation supervision labor and expense					\$ -	
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	374,595	382,328	\$ (7,733)	
28	725	Miscellaneous expenses	A		120,227	133,128	\$ (12,901)	
29	726	Fuel or power purchased for pumping	A	B	C	1,419,668	1,286,746	\$ 132,922
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	-	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	-	6,964	\$ (6,964)	
34	731	Maintenance of power production equipment	A	B	-	-	\$ -	
35	732	Maintenance of power pumping equipment	A	B	109,692	155,252	\$ (45,560)	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ 2,024,182	\$ 1,964,418	\$ 59,764	

(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			313,776	297,660	\$ 16,116
43	743	Miscellaneous expenses	A	B		1,383	4,414	\$ (3,031)
44	744	Chemicals and filtering materials	A	B		109,562	79,629	\$ 29,933
45		Maintenance					-	
46	746	Maintenance supervision and engineering	A	B		-	(2)	\$ 2
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		26	-	\$ 26
49	748	Maintenance of water treatment equipment	A	B		21,643	19,408	\$ 2,235
50		Total water treatment expenses				\$ 446,390	\$ 401,109	\$ 45,281
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		13,849	11,157	\$ 2,692
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			12	1,870	\$ (1,858)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			58,368	31,468	\$ 26,900
58	754	Meter expenses	A			170,967	228,753	\$ (57,786)
59	755	Customer installations expenses	A			126,857	77,409	\$ 49,448
60	756	Miscellaneous expenses	A			430,898	441,773	\$ (10,875)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
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		248	-	\$ 248
66	761	Maintenance of trans. and distribution mains	A			274,211	336,830	\$ (62,619)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			365,580	429,539	\$ (63,959)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			154,919	133,138	\$ 21,781
72	765	Maintenance of hydrants	A			84,384	91,936	\$ (7,552)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,680,293	\$ 1,783,873	\$ (103,580)

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				951,037	733,288	\$ 217,749
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		293,226	168,448	\$ 124,778
81	773	Customer records and collection expenses	A			87,256	115,650	\$ (28,394)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			776	2,353	\$ (1,577)
84	775	Uncollectible accounts	A	B	C	196,587	136,834	\$ 59,753
85		Total customer account expenses				\$ 1,528,882	\$ 1,156,573	\$ 372,309
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				87,939	84,488	\$ 3,451
98		Total recycled water expenses				\$ 87,939	\$ 84,488	\$ 3,451
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				9,198,729	9,124,205	\$ 74,524
102	791	Administrative and general salaries	A	B	C	129,175	152,571	\$ (23,396)
103	792	Office supplies and other expenses	A	B	C	220,971	188,143	\$ 32,828
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			114,043	182,333	\$ (68,290)
107	795	Employees' pensions and benefits	A	B	C	577,926	582,599	\$ (4,673)
108	796	Franchise requirements	A	B	C	2,805	2,997	\$ (192)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			15,533	12,687	\$ 2,846
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			5,528	7,611	\$ (2,083)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	35,801	59,910	\$ (24,109)
116		Total administrative and general expenses				\$ 10,300,511	\$ 10,313,056	\$ (12,545)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				248,066	-	\$ 248,066
119	811	Rents	A	B	C	34,493	37,242	\$ (2,749)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 282,559	\$ 37,242	\$ 245,317
123		Total operating expenses				\$ 31,271,065	\$ 25,054,875	\$ 6,216,190

(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")	\$ 6,191,408	6,191,408			
2	CA corp franchise taxes ("CCFT")(current)	\$ 2,782,689	2,782,689			
3	Property taxes	\$ 898,415	898,415			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 661,166	661,166			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (53,456)	(53,456)			
8	Payroll taxes	\$ 125,392	125,392			
9	Franchise taxes including licenses & filing fees	\$ 853,663	853,663			
10	Groundwater production assessments (pump taxes)	\$ 7,041,735	7,041,735			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 18,501,010	\$ 18,501,010	\$ -	\$ -	\$ -

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

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

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

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
	MWDOC				2,926,090		
	EOCMWD				701,828		
	City of Cerritos - Recycled				69,243		
	City of Seal Beach				7,647		
17	Annual quantities purchased				3,704,808 (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
Orange County
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Orange County	269 - West Orange County	Ball Road / OC-55 Well 1	45.9	1,288	800	16	900	
Orange County	269 - West Orange County	Beach Well 1	30.7	1,173	600	14	1000	
Orange County	269 - West Orange County	Bloomfield Well 2	67.2	2073	690	16	1600	
Orange County	269 - West Orange County	Cherry Well 3	56.8	189	632	12	375	
Orange County	269 - West Orange County	Clair Well 4	61.4	0	530	14	520	Out of Service
Orange County	269 - West Orange County	Clair Well 5	73.0	2672	1280	18	2500	
Orange County	269 - West Orange County	Dale Well 1	60.7	613	562	12	475	
Orange County	269 - West Orange County	Fern (Sycamore) Well 1	54.2	363	570	12	400	
Orange County	269 - West Orange County	Florista Well 1	59.6	555	700	18	950	
Orange County	269 - West Orange County	Howard Well 1	45.3	1,058	520	14	900	
Orange County	269 - West Orange County	Lowden Well 1	50.2	317	778	12	200	
Orange County	269 - West Orange County	Orangewood Well 1	27.9	1,006	302	14	700	
Orange County	269 - West Orange County	Sherrill Well 1	63.4	0	618	12	500	
Orange County	269 - West Orange County	South Cypress Well 1	50.8	666	600	12 & 14	650	
Orange County	269 - West Orange County	Valley View Well 2	55.0	0	1000	18	2260	Out of Service
Orange County	269 - West Orange County	Yellowtail Well 1	50.7	1,003	800	16	750	
Orange County	274 - Cowan Heights	Fairhaven Well 1	200.9	0	954	15.5	650	
Orange County	274 - Cowan Heights	Fairhaven Well 3	192.8	2	835	18	1500	
Orange County	275 - Placentia-Yorba Linda	Bradford Well 4	110.333	1	550	16	1000	Out of Service
Orange County	275 - Placentia-Yorba Linda	La Jolla Well 2	94.5	2	504	12	800	
Orange County	275 - Placentia-Yorba Linda	La Jolla Well 3						Under Construction
Orange County	275 - Placentia-Yorba Linda	Orangethorpe Well 1		0	905	18	480	Out of Service
Orange County	275 - Placentia-Yorba Linda	Ruby Well 1	138.3	710	810	16	720	
Orange County	275 - Placentia-Yorba Linda	Wilson Well 1	152.0	0	1210	20	2400	Out of Service

Golden State Water Company
Orange County
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Orange County	269 - West Orange County	Florista West Resv	1.500	Ground	Steel	
Orange County	269 - West Orange County	Florista Center Resv	1.500	Ground	Steel	
Orange County	269 - West Orange County	Florista East Resv	1.500	Ground	Steel	
Orange County	274 - Cowan Heights	Clearview North Resv	0.124	Elev. Resv	Concrete	
Orange County	274 - Cowan Heights	Clearview South Resv	0.085	Elev. Resv	Concrete	Out of Service
Orange County	274 - Cowan Heights	Hunting Horn Reservoir	0.440	Elev. Resv	Concrete	
Orange County	274 - Cowan Heights	La Vereda Reservoir	0.146	Elev. Resv	Steel	
Orange County	274 - Cowan Heights	Newport Reservoir	0.260	Ground	Steel	
Orange County	274 - Cowan Heights	Peacock Hill Reservoir	2.000	Elev. Resv	Concrete	
Orange County	274 - Cowan Heights	Timberline Reservoir	1.000	Elev. Resv	Steel	
Orange County	275 - Placentia-Yorba Linda	Chapman Reservoir	0.050	Elevated	Steel	Out of Service
Orange County	275 - Placentia-Yorba Linda	College / OC-90 North Tank	0.620	Elev. Resv	Steel	
Orange County	275 - Placentia-Yorba Linda	College / OC-90 South Tank	0.620	Elev. Resv	Steel	
Orange County	275 - Placentia-Yorba Linda	Golden Reservoir	1.500	Ground	Steel	
Orange County	275 - Placentia-Yorba Linda	Larkridge North Tank	0.350	Elev. Resv	Steel	
Orange County	275 - Placentia-Yorba Linda	Larkridge South Tank	0.350	Elev. Resv	Steel	
Orange County	275 - Placentia-Yorba Linda	Linda Vista Reservoir	0.200	Ground	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	-	-	-	-	4,860	-	10,749	9,113	2,576
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	21	531	-	-	-	-	-	-	-
15	Steel	-	578	-	-	210	-	741	3,738	480
16	Asbestos Cement	-	72	-	20	180,184	-	710,702	587,098	157,876
17	Ductile Iron	-	45	-	-	5,691	-	14,289	168,575	5,720
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	888	-	-	4,999	-	14,009	118,593	4,275
20										
21										
22	Total	21	2,114	-	20	195,944	-	750,490	887,117	170,927

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	1,863	271	138	-	-	-	-	-	29,570
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	552
27	Steel	1,051	144	128	-	-	-	-	212	7,282
28	Asbestos Cement	167,778	13,628	3,231	-	-	-	-	-	1,820,589
29	Ductile Iron	66,798	1,000	6,936	-	4,450	-	-	-	273,504
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	31,208	169	6,347	-	-	-	-	-	180,487
32										-
33										-
34	Total	268,698	15,213	16,780	-	4,450	-	-	212	2,311,984

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	38,747	38,990	-	-
Commercial	3,764	3,765	-	-
Industrial	29	30	-	-
Public authorities	215	213	-	-
Irrigation	733	739	-	-
Other	1	1	-	-
Contract	-	1	-	-
Subtotal	43,489	43,739	-	-
Private fire connections	-	-	793	797
Public fire hydrants	-	-	-	-
Total *	43,489	43,739	793	797

* 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	32,854	
3/4 - in	441	23,253
1 - in	9,100	17,832
1 1/2 - in	575	196
2 - in	1,627	2,265
3 - in	134	88
4 - in	42	231
6 - in	52	320
8 - in	19	294
Other	-	57
Total *	44,844	44,536

* 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 . . .	2,615
2. Used, before repair	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	25,174
2. More than 10, but less than 15 years	10,891
3. More than 15 years	8,837

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	354,604	283,631	271,162	290,371	346,612	393,651	454,660	2,394,691
Commercial	229,429	179,538	181,747	195,353	199,048	237,549	237,105	1,459,769
Industrial	1,608	700	1,012	890	943	1,504	1,320	7,977
Public authorities	19,143	21,589	15,086	25,872	38,820	42,959	61,610	225,079
Irrigation	22,266	10,584	15,103	12,024	27,991	39,121	50,456	177,545
Other	3,845	1,063	1,509	2,013	1,604	1,806	2,333	14,173
Contract	255	334	2,446	901	7,083	7,005	6,838	24,862
Total	631,150	497,439	488,065	527,424	622,101	723,595	814,322	4,304,096
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	454,127	453,915	391,692	431,830	371,091	2,102,655	4,497,346	5,075,846
Commercial	273,097	267,685	213,869	259,042	212,366	1,226,059	2,685,828	2,891,898
Industrial	1,185	1,425	1,131	1,237	888	5,866	13,843	14,455
Public authorities	68,530	56,039	57,158	50,954	43,055	275,736	500,815	628,850
Irrigation	57,205	56,922	48,144	44,473	38,012	244,756	422,301	561,900
Other	2,399	2,336	1,407	2,498	1,779	10,419	24,592	23,652
Contract	16,451	5,706	9,080	10,599	1,798	43,634	68,496	66,597
Total	872,994	844,028	722,481	800,633	668,989	3,909,125	8,213,221	9,263,198

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 _____ 182,436 *

* Assume 4.09637 per household times 44,536 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>777,170</u></u>
100-3	Construction Work in Progress	\$ <u><u>17,899,043</u></u>
241	Advances for Construction	\$ <u><u>7,833,735</u></u>
265	Contributions in Aid of Construction	\$ <u><u>10,077,135</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 Orange County District
Name of District

of Golden State Water Company
Name of Utility

at 2283 Via Burton Street, Anaheim, CA 92806
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