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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company
(NAME OF CORPORATION)

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
6. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
7. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
8. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
9. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	155	-	-	-	\$ 155
3	302	Franchises and Consents (Schedule A-1c)	1,169	-	-	-	\$ 1,169
4	303	Other Intangible Plant	1,305,819	-	-	-	\$ 1,305,819
5		Total Intangible Plant	\$ 1,307,143	\$ -	\$ -	\$ -	\$ 1,307,143
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,725,121	\$ -	\$ -	\$ -	\$ 3,725,121
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	19,942	-	-	-	\$ 19,942
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,585,647	15,470	(42,672)	-	\$ 1,558,444
16	316	Supply Mains	129,677	-	-	-	\$ 129,677
17	317	Other Source of Supply Plant	16,607	-	-	-	\$ 16,607
18		Total Source of Supply Plant	\$ 1,751,873	\$ 15,470	\$ (42,672)	\$ -	\$ 1,724,670
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,899,939	-	-	-	\$ 2,899,939
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	10,040,165	363,799	(551)	-	\$ 10,403,413
25	325	Other Pumping Plant	3,147,663	18,433	-	-	\$ 3,166,096
26		Total Pumping Plant	\$ 16,087,767	\$ 382,232	\$ (551)	\$ -	\$ 16,469,448
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,559,010	-	-	-	\$ 1,559,010
30	332	Water Treatment Equipment	1,896,588	-	-	-	\$ 1,896,588
31		Total Water Treatment Plant	\$ 3,455,598	\$ -	\$ -	\$ -	\$ 3,455,598

SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	275,926	585,973	-	-	\$ 861,899
34	342	Reservoirs and Tanks	7,516,865	(557,901)	-	-	\$ 6,958,964
35	343	Transmission and Distribution Mains	42,232,934	884,192	(1,659)	-	\$ 43,115,467
36	344	Fire Mains	637,159	-	-	-	\$ 637,159
37	345	Services	17,161,182	838,727	(38,205)	-	\$ 17,961,704
38	346	Meters	2,357,358	73,782	(89,516)	-	\$ 2,341,625
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,167,539	93,046	(24,248)	-	\$ 5,236,337
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 75,348,964	\$ 1,917,819	\$ (153,628)	\$ -	\$ 77,113,155
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	97,827	-	-	-	\$ 97,827
46	372	Office Furniture and Equipment	75,124	-	-	-	\$ 75,124
47	373	Transportation Equipment	814,507	-	(224,329)	-	\$ 590,177
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	102,042	-	-	-	\$ 102,042
51	377	Power Operated Equipment	847,617	-	-	-	\$ 847,617
52	378	Tools, Shop and Garage Equipment	166,265	8,907	(375)	-	\$ 174,798
53	379	Other General Plant	1,858	-	-	-	\$ 1,858
54		Total General Plant	\$ 2,105,239	\$ 8,907	\$ (224,704)	\$ -	\$ 1,889,442
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,472	-	-	-	\$ 1,472
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,472	\$ -	\$ -	\$ -	\$ 1,472
61		Total Utility Plant in Service	\$ 103,783,177	\$ 2,324,428	\$ (421,556)	\$ -	\$ 105,686,049

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

SCHEDULE A-1c					
Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5	Total				\$

1 The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	105,686,054	103,783,182
3		Construction Work in Progress	24,498,414	18,106,286
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 130,184,468	\$ 121,889,468
6		Less Accumulated Depreciation		
7		Plant in Service	26,765,789	25,648,540
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 26,765,789	\$ 25,648,540
10		Less Other Reserves		
11		Deferred Income Taxes	10,828,302	10,607,890
12		Deferred Investment Tax Credit	37,788	40,668
13		Other Reserves	153,482	157,037
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,019,572	\$ 10,805,594
15		Less Adjustments		
16		Contributions in Aid of Construction	3,076,834	3,129,670
17		Advances for Construction	2,356,499	2,538,023
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,433,333	\$ 5,667,693
20		Add Materials and Supplies	415,694	406,427
21		Add Working Cash (=Line 34)	160,559	160,559
22		Add General Office, Regions, District Office and CSA allocation	1,308,771	1,168,849
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 88,850,798	\$ 81,503,477
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 160,559	\$ 160,559
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	24,635,613	1,064,201	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,677,638	44,870			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	64,018	-			
7	(e) Charged to clearing accounts	11,875	-			
8	(f) Salvage recovered	29,466	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,782,996	\$ 44,870	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(421,556)	-			
13	(b) Cost of removal	(289,061)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (710,617)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 25,707,992	\$ 1,109,071	\$ -	\$ -	\$ -
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	(13,270)	(249)	-	-	\$ (13,519)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(984,038)	(36,629)	42,672	-	\$ (977,994)
7	316	Supply Mains	(27,485)	(2,140)	-	-	\$ (29,625)
8	317	Other Source of Supply Plant	(12,504)	(646)	-	-	\$ (13,150)
9		Total Source of Supply Plant	\$ (1,037,297)	\$ (39,663)	\$ 42,672	\$ -	\$ (1,034,289)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(752,689)	(74,528)	-	-	\$ (827,218)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(3,334,009)	(308,698)	551	46,974	\$ (3,595,182)
16	325	Other Pumping Plant	(898,087)	(125,960)	-	-	\$ (1,024,047)
17		Total Pumping Plant	\$ (4,984,786)	\$ (509,186)	\$ 551	\$ 46,974	\$ (5,446,447)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(247,865)	(56,748)	-	-	\$ (304,613)
21	332	Water Treatment Equipment	(116,482)	(64,105)	-	-	\$ (180,586)
22		Total Water Treatment Plant	\$ (364,346)	\$ (120,853)	\$ -	\$ -	\$ (485,199)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(104,072)	(24,975)	-	-	\$ (129,047)
26	342	Reservoirs and Tanks	(1,375,982)	(113,635)	-	-	\$ (1,489,617)
27	343	Transmission and Distribution Mains	(10,393,920)	(490,753)	1,659	6,654	\$ (10,876,361)
28	344	Fire Mains	(57,462)	(12,934)	-	-	\$ (70,396)
29	345	Services	(2,689,517)	(219,518)	38,205	168,709	\$ (2,702,121)
30	346	Meters	(1,341,094)	(114,185)	89,516	29,624	\$ (1,336,140)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,055,475)	(76,989)	24,248	22,152	\$ (1,086,063)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (17,017,521)	\$ (1,052,990)	\$ 153,628	\$ 227,139	\$ (17,689,744)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(84,902)	(1,546)	-	-	\$ (86,448)
38	372	Office Furniture and Equipment	(53,475)	(2,464)	-	-	\$ (55,939)
39	373	Transportation Equipment	(245,018)	(11,875)	224,329	(14,518)	\$ (47,081)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(95,912)	(122)	-	-	\$ (96,034)
43	377	Power Operated Equipment	(633,250)	(9,917)	-	-	\$ (643,168)
44	378	Tools, Shop and Garage Equipment	(117,452)	(4,792)	375	-	\$ (121,869)
45	379	Other General Plant	(714)	(103)	-	-	\$ (817)
46	390	Other Tangible Property	(939)	(19)	-	-	\$ (958)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (1,231,662)	\$ (30,838)	\$ 224,704	\$ (14,518)	\$ (1,052,313)
49		Total	\$ (24,635,613)	\$ (1,753,530)	\$ 421,556	\$ 259,596	\$ (25,707,992)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	6,464,456	6,158,650	\$ 305,806
4		601-1.2 Metered Sales Low Income Discount (Debit)	(399,999)	(371,885)	\$ (28,114)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	404,969	375,826	\$ 29,143
6		601-2 Commercial Sales (2)	5,907,747	5,778,036	\$ 129,711
7		601-3 Industrial Sales	150,347	146,212	\$ 4,135
8		601-4 Sales to Public Authorities	1,763,268	1,504,903	\$ 258,365
9		Sub-total	\$ 14,290,788	\$ 13,591,742	\$ 699,046
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	230,770	224,787	\$ 5,983
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 230,770	\$ 224,787	\$ 5,983
22	604	Private Fire Protection Service	82,736	100,766	\$ (18,030)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	17,104	14,743	\$ 2,361
25	607	Sales to Governmental Agencies by Contracts	439,029	362,189	\$ 76,840
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(12,155)	(15,905)	\$ 3,750
28		Sub-total	\$ 526,714	\$ 461,793	\$ 64,921
29		Total Water Service Revenues	\$ 15,048,272	\$ 14,278,322	\$ 769,950
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	66,288	45,124	\$ 21,164
32	611	Miscellaneous Service Revenues	74,271	79,682	\$ (5,411)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	59,222	39,949	\$ 19,273
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 199,781	\$ 164,755	\$ 35,026
38	501	Total operating revenues	\$ 15,248,053	\$ 14,443,077	\$ 804,976

(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		20,229	18,189	\$ 2,040
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		32	-	\$ 32
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		9,229	8,337	\$ 892
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			17,437	728	\$ 16,709
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	127	\$ (127)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 46,927	\$ 27,381	\$ 19,546
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,773	1,111	\$ 662
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		196,217	207,067	\$ (10,850)
28	725	Miscellaneous expenses	A			17,643	20,688	\$ (3,045)
29	726	Fuel or power purchased for pumping	A	B	C	1,239,960	1,226,735	\$ 13,225
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		4,370	-	\$ 4,370
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		161,477	91,125	\$ 70,352
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,621,440	\$ 1,546,726	\$ 74,714

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

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		1,773	1,111	\$ 662
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			1,193,077	1,848,809	\$ (655,732)
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		215,009	339,285	\$ (124,276)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		81,624	32,241	\$ 49,383
50		Total water treatment expenses				\$ 1,491,483	\$ 2,221,446	\$ (729,963)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		591	370	\$ 221
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			259	(1)	\$ 260
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	52	\$ (52)
58	754	Meter expenses	A			200	366	\$ (166)
59	755	Customer installations expenses	A			4,437	5,009	\$ (572)
60	756	Miscellaneous expenses	A			248,332	230,232	\$ 18,100
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		11,212	-	\$ 11,212
66	761	Maintenance of trans. and distribution mains	A			114,437	94,847	\$ 19,590
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			347,604	147,028	\$ 200,576
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			299,901	252,936	\$ 46,965
72	765	Maintenance of hydrants	A			40,406	22,108	\$ 18,298
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,067,379	\$ 752,947	\$ 314,432

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				213,453	194,113	\$ 19,340
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
80	772	Meter reading expenses	A	B		41,832	64,805	\$ (22,973)
81	773	Customer records and collection expenses	A			1,596	-	\$ 1,596
82	773	Customer records and accounts expenses		B		-	-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	41,285	8,908	\$ 32,377
85		Total customer account expenses				\$ 298,166	\$ 267,826	\$ 30,340
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	Allocation of A&G Expenses				2,627,095	2,215,566	\$ 411,529
102	791	Administrative and general salaries	A	B	C	66,891	59,548	\$ 7,343
103	792	Office supplies and other expenses	A	B	C	99,944	68,635	\$ 31,309
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			59,824	50,768	\$ 9,056
107	795	Employees' pensions and benefits	A	B	C	378,560	334,172	\$ 44,388
108	796	Franchise requirements	A	B	C	120	285	\$ (165)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			400	1,874	\$ (1,474)
111	798	Miscellaneous other general expenses		B		-	-	\$ -
112	798	Miscellaneous other general operation expenses			C	-	-	\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	6,958	7,190	\$ (232)
116		Total administrative and general expenses				\$ 3,239,792	\$ 2,738,038	\$ 501,754
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				66,288	45,124	\$ 21,164
119	811	Rents	A	B	C	63,262	58,530	\$ 4,732
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 129,550	\$ 103,654	\$ 25,896
123		Total operating expenses				\$ 7,894,737	\$ 7,658,018	\$ 236,719

(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")	\$ 251,409	251,409			
2	CA corp franchise taxes ("CCFT")(current)	\$ 120,649	120,649			
3	Property taxes	\$ 831,534	831,534			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 19,475	19,475			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 24,883	24,883			
8	Payroll taxes	\$ 55,208	55,208			
9	Franchise taxes including licenses & filing fees	\$ 179,642	179,642			
10	Groundwater production assessments (pump taxes)	\$ 38,372	38,372			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,521,173	\$ 1,521,173	\$ -	\$ -	\$ -

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		
11						"None"
12						
13						
14						
15						

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased	"None"	(Unit chosen) ² CCF
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2 Description of Storage Facilities

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

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

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Barstow	347 - Barstow	Agate 1, 2, 3 Well 3		0	205	14		Out of service
Barstow	347 - Barstow	Agate 4,5,6 Well 4	83.0	0.68	220	14	660	
Barstow	347 - Barstow	Agate 4,5,6 Well 5	84.0	0.1	220	14	600	
Barstow	347 - Barstow	Agate 4,5,6 Well 6		0	205	14		Out of Service
Barstow	347 - Barstow	Arrowhead Well 2	49.0	1.57	164	12	600	
Barstow	347 - Barstow	Arrowhead Well 3		0	154	14		Out of service
Barstow	347 - Barstow	Arrowhead Well 4		0	140	14		Out of service
Barstow	347 - Barstow	Bradshaw Well 1	76.0	0.02	176	12		Out of service
Barstow	347 - Barstow	Bradshaw Well 2	77.0	2.8	174	12	850	
Barstow	347 - Barstow	Bradshaw Well 3		0	140	14		Out of service
Barstow	347 - Barstow	Bradshaw Well 4	77.0	5.39	175	14		Out of Service
Barstow	347 - Barstow	Bradshaw Well 5	75.0	0.08	174	14		Out of Service
Barstow	347 - Barstow	Bradshaw Well 6	79.0	127	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 7	78.0	173	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 10	79.0	1375	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 11	78.0	1001	185	16	850	
Barstow	347 - Barstow	Bradshaw Well 12	80.0	2.18	185	16		Out of Service
Barstow	347 - Barstow	Bradshaw Well 13	78.0	715	200	16	900	
Barstow	347 - Barstow	Bradshaw Well 14	80.0	570	210	16	1000	
Barstow	347 - Barstow	Crooks Well 1	52.0	0	185	16		Out of service
Barstow	347 - Barstow	Glen Road Well 1	82.0	1430	265	16	1800	
Barstow	347 - Barstow	Glen Road Well 2	81.0	198	275	16	1200	
Barstow	347 - Barstow	Soapmine Well 2		0	150	12		Out of Service

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

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	369	-	-	32,629	-	32,099	25,581	875
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	188	-	-	-	-	-	-	-
15	Steel	-	130	56	-	14,535	-	9,298	6,319	433
16	Asbestos Cement	-	20	-	-	26,008	-	154,689	145,972	26,732
17	Ductile Iron	-	27	-	-	258	-	741	8,005	4,506
18	HDPE	-	-	-	-	-	-	-	165	-
19	PVC	-	44	-	-	3,730	-	14,215	200,774	10,598
20										
21										
22	Total	-	778	56	-	77,159	-	211,041	386,816	43,143

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	2,360	-	-	-	-	-	-		93,913
24	Cement Lined Steel	-	-	-	-	-	-	-		-
25	Concrete	-	-	-	-	-	-	-		-
26	Copper	-	-	-	-	-	-	-		188
27	Steel	7,432	-	291	-	96	-	-		38,589
28	Asbestos Cement	40,902	48,933	12	-	-	-	-		443,266
29	Ductile Iron	8,373	1,128	16,712	1,426	4,242	4,678	-		50,096
30	HDPE	-	-	-	-	-	-	-		165
31	PVC	86,002	10,172	13,268	-	-	-	-		338,803
32										-
33										-
34	Total	145,069	60,232	30,282	1,426	4,338	4,678	-	-	965,019

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	7,838	7,808	-	-
Commercial	1,073	1,068	-	-
Industrial	9	8	-	-
Public authorities	59	58	-	-
Irrigation	46	48	-	-
Other	1	1	-	-
Contract	3	3	-	-
Subtotal	9,029	8,994	-	-
Private fire connections	-	-	161	159
Public fire hydrants	-	-	-	-
Total *	9,029	8,994	161	159

* Data run as of 1/2/2025 and 1/2/2024, respectively.

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	8,094	
3/4 - in	85	5,942
1 - in	956	2,560
1 1/2 - in	70	53
2 - in	348	375
3 - in	27	27
4 - in	21	47
6 - in	12	74
8 - in	3	69
Other	-	6
Total *	9,616	9,153

* Data run as of 12/31/2024 for meters and 1/2/2025 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 . . .	207
2. Used, before repair	2
3. Used, after repair	60
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	9,605
2. More than 10, but less than 15 years	18
3. More than 15 years	40

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	52,282	49,517	46,051	50,886	60,078	78,728	86,968	424,510
Commercial	54,079	57,084	56,464	51,693	63,242	78,482	82,046	443,090
Industrial	591	2,819	1,299	1,612	1,766	2,463	1,443	11,993
Public authorities	11,637	10,896	7,405	11,296	20,475	32,898	37,109	131,716
Irrigation	991	1,336	1,245	21	1,211	2,793	2,348	9,945
Other	192	108	91	122	209	353	468	1,543
Contract	4,043	3,695	3,268	3,668	5,818	7,781	8,619	36,892
Total	123,815	125,455	115,823	119,298	152,799	203,498	219,001	1,059,689

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	93,005	85,780	72,533	71,840	55,395	378,553	803,063	764,927
Commercial	86,473	77,153	78,747	67,272	61,206	370,851	813,941	829,496
Industrial	2,870	1,957	1,576	1,335	1,216	8,954	20,947	20,993
Public authorities	37,104	29,837	38,940	26,365	18,545	150,791	282,507	246,306
Irrigation	3,632	2,788	2,479	2,831	2,534	14,264	24,209	25,786
Other	476	356	353	247	235	1,667	3,210	2,610
Contract	9,838	12,340	8,204	7,715	5,279	43,376	80,268	68,245
Total	233,398	210,211	202,832	177,605	144,410	968,456	2,028,145	1,958,363

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

Total acres irrigated _____

Total population served _____ 37,874 *

* Assume 4.13789 per household times 9,153 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>415,694</u>
100-3	Construction Work in Progress	\$ <u>24,498,414</u>
241	Advances for Construction	\$ <u>2,356,499</u>
265	Contributions in Aid of Construction	\$ <u>3,076,834</u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)
of Barstow District
Name of District
of Golden State Water Company
Name of Utility
at 1521 East Main Street, Barstow, CA 92311
Address of District Office

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

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

Gladys M. Farrow
Signature

909 394-3600
Telephone Number

May 27, 2025
Date

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