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2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
(NAME OF CORPORATION)

Name of District: Calipatria-Niland Location: Calipatria, Imperial  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	714	-	-	-	\$ 714
3	302	Franchises and Consents (Schedule A-1c)	440	-	-	-	\$ 440
4	303	Other Intangible Plant	269,023	-	-	-	\$ 269,023
5		Total Intangible Plant	\$ 270,177	\$ -	\$ -	\$ -	\$ 270,177
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 64,693	\$ -	\$ -	\$ -	\$ 64,693
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	24,266	-	-	-	\$ 24,266
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	34,673	-	-	-	\$ 34,673
16	316	Supply Mains	18,770	-	-	-	\$ 18,770
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 77,709	\$ -	\$ -	\$ -	\$ 77,709
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	478,101	19,951	-	-	\$ 498,052
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,693,288	204,736	(117,721)	-	\$ 6,780,303
25	325	Other Pumping Plant	1,967,944	265,951	-	-	\$ 2,233,895
26		Total Pumping Plant	\$ 9,139,333	\$ 490,637	\$ (117,721)	\$ -	\$ 9,512,250
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,722,220	151,104	(2,617)	-	\$ 1,870,707
30	332	Water Treatment Equipment	5,667,437	64,439	(5,184)	-	\$ 5,726,692
31		Total Water Treatment Plant	\$ 7,389,658	\$ 215,543	\$ (7,802)	\$ -	\$ 7,597,399

<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	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	3,275,911	-	-	-	\$ 3,275,911
35	343	Transmission and Distribution Mains	7,944,328	1,126,726	(73)	-	\$ 9,070,981
36	344	Fire Mains	89,812	-	-	-	\$ 89,812
37	345	Services	1,105,810	628,733	(3,538)	-	\$ 1,731,005
38	346	Meters	197,532	(26,746)	(16,728)	-	\$ 154,058
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	781,761	221,423	-	-	\$ 1,003,184
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 13,395,154	\$ 1,950,136	\$ (20,339)	\$ -	\$ 15,324,951
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	53,399	(3,583)	-	-	\$ 49,816
46	372	Office Furniture and Equipment	65,057	4,611	-	-	\$ 69,668
47	373	Transportation Equipment	292,326	-	-	-	\$ 292,326
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	4,367	-	-	-	\$ 4,367
51	377	Power Operated Equipment	134,843	-	-	-	\$ 134,843
52	378	Tools, Shop and Garage Equipment	33,595	6,068	(2,504)	-	\$ 37,159
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 583,587	\$ 7,096	\$ (2,504)	\$ -	\$ 588,179
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	567	-	-	-	\$ 567
58	391	Utility Plant Purchased	2,130	-	-	-	\$ 2,130
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,697	\$ -	\$ -	\$ -	\$ 2,697
61		Total Utility Plant in Service	\$ 30,923,008	\$ 2,663,413	\$ (148,365)	\$ -	\$ 33,438,056

<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	\$ -	\$ -	\$ -	\$ -	\$ -

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 <sup>1</sup> (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)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	33,438,050	30,923,003
3		Construction Work in Progress	10,049,938	3,458,359
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 43,487,989</b>	<b>\$ 34,381,362</b>
6		Less Accumulated Depreciation		
7		Plant in Service	12,280,925	11,708,531
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 12,280,925</b>	<b>\$ 11,708,531</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,635,430	2,610,479
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	30,373	31,108
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,665,803</b>	<b>\$ 2,641,587</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,351,208	1,376,801
17		Advances for Construction	280,287	296,490
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,631,495</b>	<b>\$ 1,673,292</b>
20		<b>Add Materials and Supplies</b>	<b>357,134</b>	<b>391,434</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>22,419</b>	<b>22,419</b>
22		Add General Office, Regions, District Office and CSA allocation	182,732	163,195
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>\$ 27,472,052</b>	<b>\$ 18,935,000</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")	<b>\$ 22,419</b>	<b>\$ 22,419</b>
		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	11,644,257	190,882	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	729,891	15,964			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	25,594	-			
7	(e) Charged to clearing accounts	4,940	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 760,425	\$ 15,964	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(148,365)	-			
13	(b) Cost of removal	(55,630)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (203,995)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 12,200,686	\$ 206,845	\$ -	\$ -	\$ -
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(10,639)	(209)	-	-	\$ (10,848)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(404)	(808)	-	-	\$ (1,212)
7	316	Supply Mains	50	(310)	-	-	\$ (260)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (10,993)	\$ (1,326)	\$ -	\$ -	\$ (12,319)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(217,296)	(12,544)	-	1,032	\$ (228,808)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(4,208,925)	(203,451)	117,721	24,156	\$ (4,270,499)
16	325	Other Pumping Plant	396,691	(83,827)	-	665	\$ 313,529
17		Total Pumping Plant	\$ (4,029,530)	\$ (299,821)	\$ 117,721	\$ 25,853	\$ (4,185,778)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(747,255)	(65,391)	2,617	-	\$ (810,029)
21	332	Water Treatment Equipment	(3,340,098)	(192,561)	5,184	2,749	\$ (3,524,726)
22		Total Water Treatment Plant	\$ (4,087,353)	\$ (257,952)	\$ 7,802	\$ 2,749	\$ (4,334,754)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(788,358)	(51,432)	-	-	\$ (839,790)
27	343	Transmission and Distribution Mains	(2,111,850)	(97,838)	73	109	\$ (2,209,506)
28	344	Fire Mains	(8,771)	(1,823)	-	-	\$ (10,594)
29	345	Services	(144,659)	(17,730)	3,538	11,261	\$ (147,590)
30	346	Meters	(45,101)	(8,544)	16,728	14,193	\$ (22,723)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(129,932)	(13,209)	-	-	\$ (143,140)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,228,671)	\$ (190,575)	\$ 20,339	\$ 25,564	\$ (3,373,343)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(12,860)	(815)	-	1,464	\$ (12,212)
38	372	Office Furniture and Equipment	(44,259)	(2,410)	-	-	\$ (46,669)
39	373	Transportation Equipment	(113,853)	(4,940)	-	-	\$ (118,793)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(461)	(5)	-	-	\$ (466)
43	377	Power Operated Equipment	(87,398)	(1,578)	-	-	\$ (88,976)
44	378	Tools, Shop and Garage Equipment	(26,236)	(994)	2,504	-	\$ (24,726)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(513)	(7)	-	-	\$ (521)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (287,710)	\$ (10,750)	\$ 2,504	\$ 1,464	\$ (294,491)
49		Total	\$ (11,644,257)	\$ (760,425)	\$ 148,365	\$ 55,630	\$ (12,200,686)

**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 <b>(2)</b>	962,621	946,200	\$ 16,421
4		601-1.2 Metered Sales Low Income Discount (Debit)	(27,936)	(30,612)	\$ 2,676
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	28,283	30,942	\$ (2,659)
6		601-2 Commercial Sales <b>(2)</b>	630,059	571,789	\$ 58,270
7		601-3 Industrial Sales	68,922	85,150	\$ (16,228)
8		601-4 Sales to Public Authorities	196,683	63,389	\$ 133,294
9		Sub-total	\$ 1,858,632	\$ 1,666,858	\$ 191,774
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	13,517	9,390	\$ 4,127
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 13,517	\$ 9,390	\$ 4,127
22	604	Private Fire Protection Service	6,322	7,815	\$ (1,493)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	955,606	862,732	\$ 92,874
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(2,251)	(1,412)	\$ (839)
28		Sub-total	\$ 959,677	\$ 869,135	\$ 90,542
29		Total Water Service Revenues	\$ 2,831,826	\$ 2,545,383	\$ 286,443
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <b>(1)</b>	15,139	10,413	\$ 4,726
32	611	Miscellaneous Service Revenues	11,135	11,956	\$ (821)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	8,288	5,795	\$ 2,493
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 34,562	\$ 28,164	\$ 6,398
38	501	Total operating revenues	\$ 2,866,388	\$ 2,573,547	\$ 292,841

(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		23,442	29,469	\$ (6,027)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		5	-	\$ 5
6	703	Miscellaneous expenses	A			12,012	10,462	\$ 1,550
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	29,061	29,425	\$ (364)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		23,839	29,558	\$ (5,719)
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			4,116	48,733	\$ (44,617)
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			39,049	25,137	\$ 13,912
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 131,524	\$ 172,784	\$ (41,260)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C		-	\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B			-	\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	(54)	\$ 54
28	725	Miscellaneous expenses	A			3,900	50	\$ 3,850
29	726	Fuel or power purchased for pumping	A	B	C	153,271	141,259	\$ 12,012
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		-	369	\$ (369)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		25,843	30,901	\$ (5,058)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 183,014	\$ 172,525	\$ 10,489

(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		<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			301,550	282,913	\$ 18,637
43	743	Miscellaneous expenses	A	B		19,260	16,971	\$ 2,289
44	744	Chemicals and filtering materials	A	B		358,638	354,963	\$ 3,675
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		1,562	-	\$ 1,562
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		7,502	17,380	\$ (9,878)
49	748	Maintenance of water treatment equipment	A	B		13,903	43,383	\$ (29,480)
50		<b>Total water treatment expenses</b>				\$ 702,415	\$ 715,610	\$ (13,195)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		-	-	\$ -
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			-	91	\$ (91)
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			39,195	2,722	\$ 36,473
58	754	Meter expenses	A			2,552	3,930	\$ (1,378)
59	755	Customer installations expenses	A			930	2,445	\$ (1,515)
60	756	Miscellaneous expenses	A			37,721	77,088	\$ (39,367)
61		<b>Maintenance</b>						
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		6,621	-	\$ 6,621
66	761	Maintenance of trans. and distribution mains	A			101,537	75,449	\$ 26,088
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			44,967	23,278	\$ 21,689
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			4,448	1,442	\$ 3,006
72	765	Maintenance of hydrants	A			5,179	3,842	\$ 1,337
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 243,150	\$ 190,287	\$ 52,863

## 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				29,803	26,983	\$ 2,820
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
80	772	Meter reading expenses	A	B		5,294	43,120	\$ (37,826)
81	773	Customer records and collection expenses	A			244	-	\$ 244
82	773	Customer records and accounts expenses		B		-	-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	7,761	(732)	\$ 8,493
85		<b>Total customer account expenses</b>				\$ 43,102	\$ 69,371	\$ (26,269)
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	Allocation of A&G Expenses				366,800	307,621	\$ 59,179
102	791	Administrative and general salaries	A	B	C	25,572	33,553	\$ (7,981)
103	792	Office supplies and other expenses	A	B	C	90,671	116,692	\$ (26,021)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			33,323	26,710	\$ 6,613
107	795	Employees' pensions and benefits	A	B	C	225,326	173,586	\$ 51,740
108	796	Franchise requirements	A	B	C	-	213	\$ (213)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			732	-	\$ 732
111	798	Miscellaneous other general expenses		B		-	-	\$ -
112	798	Miscellaneous other general operation expenses			C	-	-	\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	2,700	7,014	\$ (4,314)
116		<b>Total administrative and general expenses</b>				\$ 745,124	\$ 665,389	\$ 79,735
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>				15,139	10,413	\$ 4,726
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 15,139	\$ 10,413	\$ 4,726
123		<b>Total operating expenses</b>				\$ 2,063,468	\$ 1,996,379	\$ 67,089

(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")	\$ (90,934)	(90,934)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (43,638)	(43,638)			
3	Property taxes	\$ 202,505	202,505			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (7,044)	(7,044)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (9,000)	(9,000)			
8	Payroll taxes	\$ 31,073	31,073			
9	Franchise taxes including licenses & filing fees	\$ 23,753	23,753			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 106,715	\$ 106,715	\$ -	\$ -	\$ -

### 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						
				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>		
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	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

  

Purchased Water for Resale			
16	Purchased from	Imperial Irrigation District (Net)	
17	Annual quantities purchased	489,648	(Unit chosen) <sup>2</sup> CCF
18			
19			

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

### SCHEDULE D-2 Description of Storage Facilities

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

Golden State Water Company  
Calipatria-Niland  
Schedule D-2 - Reservoirs Attachment

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

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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

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

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

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

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

Line No.		1	2	1 1/2	3	4	5	6	8	10
11	Cast Iron	-	759	-	-	158	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	157	32	-	6	-	-	-	33	14
16	Asbestos Cement	29	4,268	-	1,083	26,649	-	37,658	6,027	-
17	Ductile Iron	-	-	-	-	29	-	440	272	75
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	37	234	-	20,970	-	5,268	35,671	319
20										
21										
22	Total	186	5,096	234	1,089	47,806	-	43,366	42,003	408

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								30	0.75/36	
23	Cast Iron	-	-	-	-	-	-	-	-	917
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	88	-	69	-	-	-	-	81	480
28	Asbestos Cement	1,863	265	40	-	-	-	-	-	77,883
29	Ductile Iron	1,287	-	410	-	505	-	29	14	3,062
30	HDPE	-	-	568	-	-	-	-	-	568
31	PVC	37,439	-	29,032	-	499	1,132	-	178	130,780
32										-
33										-
34	Total	40,677	265	30,120	-	1,004	1,132	29	274	213,690

<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	1,011	1,007	-	-
Commercial	127	120	-	-
Industrial	4	2	-	-
Public authorities	16	16	-	-
Irrigation	5	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,165	1,152	-	-
Private fire connections	-	-	14	14
Public fire hydrants	-	-	-	-
Total *	1,165	1,152	14	14

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

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,152	
3/4 - in	-	720
1 - in	49	395
1 1/2 - in	6	3
2 - in	43	30
3 - in	3	1
4 - in	2	3
6 - in	3	10
8 - in	1	3
Other	-	1
Total *	1,259	1,166

\* Data run as of 12/31/2024 for meters and 1/2/2025 for active service connections, respectively.

<b>SCHEDULE D-6</b> <b>Meter Testing Data</b>	
<b>A. Number of Meters Tested During Year as Prescribed</b> <b>in Section VI of General Order No. 103:</b>	
1. New, after being received . . .	42
2. Used, before repair . . . . .	1
3. Used, after repair . . . . .	5
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	1,263
2. More than 10, but less than 15 years . . . . .	3
3. More than 15 years . . . . .	98

### 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							
	January	February	March	April	May	June	July	Subtotal
Residential	8,144	6,884	8,221	10,425	11,664	13,750	13,482	72,570
Commercial	6,189	4,444	5,025	5,756	5,981	9,294	5,651	42,340
Industrial	1,179	1,146	1,061	1,300	1,346	1,002	1,023	8,057
Public authorities	871	702	1,123	2,299	2,652	3,582	4,070	15,299
Irrigation	9	36	102	106	120	115	178	666
Other	-	-	-	-	-	-	-	-
Contract	13,685	13,119	13,452	17,816	17,467	20,548	19,133	115,220
Total	30,077	26,331	28,984	37,702	39,230	48,291	43,537	254,152

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	13,461	13,871	11,420	11,569	7,866	58,187	130,757	129,846
Commercial	6,707	7,805	8,040	8,516	6,134	37,202	79,542	73,741
Industrial	756	788	687	846	715	3,792	11,849	15,597
Public authorities	3,026	3,010	2,346	1,540	1,212	11,134	26,433	(2,714)
Irrigation	213	171	102	109	70	665	1,331	588
Other	10	-	-	-	42	52	52	74
Contract	22,232	22,334	17,918	17,245	12,090	91,819	207,039	195,474
Total	46,405	47,979	40,513	39,825	28,129	202,851	457,003	412,606

<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 \_\_\_\_\_ 4,825 \*

\* Assume 4.13789 per household times 1,166 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>357,134</u>
100-3	Construction Work in Progress	\$ <u>10,049,938</u>
241	Advances for Construction	\$ <u>280,287</u>
265	Contributions in Aid of Construction	\$ <u>1,351,208</u>

## DECLARATION

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

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)  
of Calipatria-Niland District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 631 South Sorensen Avenue, Calipatria, CA 92233  
Address of District Office

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

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

  
Signature

909 394-3600  
Telephone Number

May 27, 2025  
Date

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