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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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. 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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	3,183,490	-	-	-	\$ 3,183,490
5		Total Intangible Plant	\$ 3,183,490	\$ -	\$ -	\$ -	\$ 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	19,775	-	-	\$ 131,263
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	4,557,231	-	1,380,495	-	\$ 5,937,726
16	316	Supply Mains	6,168,045	1,059,115	-	-	\$ 7,227,160
17	317	Other Source of Supply Plant	5,732	-	-	-	\$ 5,732
18		Total Source of Supply Plant	\$ 10,842,496	\$ 1,078,890	\$ 1,380,495	\$ -	\$ 13,301,881
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	3,883,913	9,445	(1,714)	-	\$ 3,891,644
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	13,070,914	779,582	(332,024)	(95,154)	\$ 13,423,317
25	325	Other Pumping Plant	7,060,440	1,192,302	(3,790)	95,154	\$ 8,344,107
26		Total Pumping Plant	\$ 24,015,267	\$ 1,981,329	\$ (337,527)	\$ -	\$ 25,659,068
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,104,227	1,447,040	(4,084)	-	\$ 2,547,183
30	332	Water Treatment Equipment	2,892,883	4,785,410	(3,177)	-	\$ 7,675,116
31		Total Water Treatment Plant	\$ 3,997,110	\$ 6,232,450	\$ (7,261)	\$ -	\$ 10,222,299

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	152,710	-	-	\$ 1,142,549
34	342	Reservoirs and Tanks	15,382,557	3,256,726	(67,368)	-	\$ 18,571,915
35	343	Transmission and Distribution Mains	78,177,191	7,751,171	(195,495)	-	\$ 85,732,867
36	344	Fire Mains	1,453,212	372,968	-	-	\$ 1,826,180
37	345	Services	31,504,758	835,719	(126,712)	-	\$ 32,213,765
38	346	Meters	11,504,796	538,075	(490,072)	-	\$ 11,552,799
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	13,440,737	487,003	(81,260)	-	\$ 13,846,480
41	349	Other Transmission and Distribution Plant	457,426	-	-	-	\$ 457,426
42		Total Transmission and Distribution Plant	\$ 152,910,517	\$ 13,394,371	\$ (960,907)	\$ -	\$ 165,343,981
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	679,312	-	-	-	\$ 679,312
46	372	Office Furniture and Equipment	249,056	24,494	-	-	\$ 273,549
47	373	Transportation Equipment	1,827,317	45,742	(32,013)	-	\$ 1,841,046
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	245,693	15,655	-	-	\$ 261,348
53	379	Other General Plant	13,770	277,063	-	-	\$ 290,833
54		Total General Plant	\$ 3,423,025	\$ 362,954	\$ (32,013)	\$ -	\$ 3,753,965
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	\$ 199,673,978	\$ 23,049,994	\$ 42,786	\$ -	\$ 222,766,758

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	222,877,951	199,785,171
3		Construction Work in Progress	14,760,208	17,899,043
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 237,638,158	\$ 217,684,213
6		Less Accumulated Depreciation		
7		Plant in Service	55,736,756	53,757,316
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 55,736,756	\$ 53,757,316
10		Less Other Reserves		
11		Deferred Income Taxes	18,627,091	17,511,132
12		Deferred Investment Tax Credit	175,882	185,398
13		Other Reserves	726,041	678,650
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 19,529,014	\$ 18,375,180
15		Less Adjustments		
16		Contributions in Aid of Construction	14,677,341	10,077,135
17		Advances for Construction	7,852,640	7,833,735
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 22,529,981	\$ 17,910,869
20		Add Materials and Supplies	969,562	777,170
21		Add Working Cash (=Line 34)	802,177	802,177
22		Add General Office, Regions, District Office and CSA allocation	7,059,618	6,880,351
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 148,673,766	\$ 136,100,545
		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	50,622,697	3,561,459	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,675,160	119,009			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	273,403	-			
7	(e) Charged to clearing accounts	59,875	-			
8	(f) Salvage recovered	15,918	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 4,024,356	\$ 119,009	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(24,573)	-			
13	(b) Cost of removal	(2,019,206)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (2,043,779)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 52,603,274	\$ 3,680,468	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$			NOT AVAILABLE BY DISTRICT		
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
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44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(41,375)	(1,517)	-	11,008	\$ (31,883)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	2,291,861	(122,266)	(1,380,495)	-	\$ 789,100
7	316	Supply Mains	(1,297,013)	(110,510)	-	34,754	\$ (1,372,769)
8	317	Other Source of Supply Plant	(4,313)	(223)	-	-	\$ (4,536)
9		Total Source of Supply Plant	\$ 949,161	\$ (234,517)	\$ (1,380,495)	\$ 45,763	\$ (620,088)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(309,817)	(99,916)	1,714	2,005	\$ (406,014)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,182,810)	(400,063)	319,055	233,694	\$ (1,030,124)
16	325	Other Pumping Plant	(561,008)	(307,321)	16,759	11,607	\$ (839,962)
17		Total Pumping Plant	\$ (2,053,634)	\$ (807,300)	\$ 337,527	\$ 247,307	\$ (2,276,100)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	452,588	(66,456)	4,084	7,114	\$ 397,330
21	332	Water Treatment Equipment	(801,712)	(178,599)	3,177	699	\$ (976,435)
22		Total Water Treatment Plant	\$ (349,124)	\$ (245,055)	\$ 7,261	\$ 7,813	\$ (579,104)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(110,198)	(46,806)	-	-	\$ (157,004)
26	342	Reservoirs and Tanks	(883,418)	(266,543)	67,368	178,682	\$ (903,910)
27	343	Transmission and Distribution Mains	(22,638,343)	(942,483)	195,495	592,981	\$ (22,792,350)
28	344	Fire Mains	(111,009)	(33,286)	-	4,722	\$ (139,573)
29	345	Services	(10,652,393)	(398,241)	126,712	596,890	\$ (10,327,032)
30	346	Meters	(7,826,111)	(560,300)	490,072	220,906	\$ (7,675,433)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(4,356,656)	(201,925)	81,260	92,804	\$ (4,384,517)
33	349	Other Transmission and Distribution Plant	(372,102)	(11,072)	-	-	\$ (383,174)
34		Total Transmission and Distribution Plant	\$ (46,950,231)	\$ (2,460,655)	\$ 960,907	\$ 1,686,985	\$ (46,762,994)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(389,332)	(121,428)	-	12,696	\$ (498,065)
38	372	Office Furniture and Equipment	(237,078)	(23,662)	1,958	5,882	\$ (252,900)
39	373	Transportation Equipment	(683,815)	(59,875)	91,233	(3,745)	\$ (656,202)
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	(573,418)	(5,933)	3,920	588	\$ (574,844)
44	378	Tools, Shop and Garage Equipment	(223,372)	(13,623)	2,261	-	\$ (234,733)
45	379	Other General Plant	(48,209)	(36,391)	-	-	\$ (84,600)
46	390	Other Tangible Property	(7,502)	-	-	-	\$ (7,502)
47	391	Water Plant Purchased	(2,756)	-	-	-	\$ (2,756)
48		Total General Plant	\$ (2,218,868)	\$ (260,912)	\$ 99,373	\$ 15,421	\$ (2,364,987)
49		Total	\$ (50,622,697)	\$ (4,008,438)	\$ 24,573	\$ 2,003,288	\$ (52,603,274)

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)	39,944,380	48,390,555	\$ (8,446,175)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(884,806)	(883,805)	\$ (1,001)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	895,741	893,229	\$ 2,512
6		601-2 Commercial Sales (2)	22,971,668	26,396,117	\$ (3,424,449)
7		601-3 Industrial Sales	136,773	134,203	\$ 2,570
8		601-4 Sales to Public Authorities	3,699,987	3,278,595	\$ 421,392
9		Sub-total	\$ 66,763,743	\$ 78,208,894	\$ (11,445,151)
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	3,944,629	3,678,091	\$ 266,538
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 3,944,629	\$ 3,678,091	\$ 266,538
22	604	Private Fire Protection Service	393,022	478,600	\$ (85,578)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	147,439	141,363	\$ 6,076
25	607	Sales to Governmental Agencies by Contracts	(7)	94	\$ (101)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(42,927)	(28,962)	\$ (13,965)
28		Sub-total	\$ 497,527	\$ 591,095	\$ (93,568)
29		Total Water Service Revenues	\$ 71,205,899	\$ 82,478,080	\$ (11,272,181)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	218,127	248,066	\$ (29,939)
32	611	Miscellaneous Service Revenues	222,537	227,594	\$ (5,057)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(374,341)	(249,993)	\$ (124,348)
36	615	Recycled Water Revenues	119,341	159,799	\$ (40,458)
37		Total Other Water Revenues	\$ 185,664	\$ 385,466	\$ (199,802)
38	501	Total operating revenues	\$ 71,391,563	\$ 82,863,546	\$ (11,471,983)

(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		1,137	747	\$ 390
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		553	51	\$ 502
6	703	Miscellaneous expenses	A			2,351	1,175	\$ 1,176
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	9,271,377	14,892,765	\$ (5,621,388)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
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			20,418	20,660	\$ (242)
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			7,030	4,911	\$ 2,119
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		135	-	\$ 135
19		Total source of supply expense				\$ 9,303,001	\$ 14,920,309	\$ (5,617,308)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C		-	\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B			-	\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		384,365	374,595	\$ 9,770
28	725	Miscellaneous expenses	A			192,236	120,227	\$ 72,009
29	726	Fuel or power purchased for pumping	A	B	C	1,767,801	1,419,668	\$ 348,133
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		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		175,845	109,692	\$ 66,153
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 2,520,247	\$ 2,024,182	\$ 496,065

(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		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			(336,146)	313,776	\$ (649,922)
43	743	Miscellaneous expenses	A	B		7,362	1,383	\$ 5,979
44	744	Chemicals and filtering materials	A	B		109,598	109,562	\$ 36
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		-	26	\$ (26)
49	748	Maintenance of water treatment equipment	A	B		57,501	21,643	\$ 35,858
50		Total water treatment expenses				\$ (161,685)	\$ 446,390	\$ (608,075)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		17,423	13,849	\$ 3,574
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			893	12	\$ 881
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			55,282	58,368	\$ (3,086)
58	754	Meter expenses	A			170,136	170,967	\$ (831)
59	755	Customer installations expenses	A			148,003	126,857	\$ 21,146
60	756	Miscellaneous expenses	A			424,986	430,898	\$ (5,912)
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		5,005	248	\$ 4,757
66	761	Maintenance of trans. and distribution mains	A			224,177	274,211	\$ (50,034)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			356,794	365,580	\$ (8,786)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			159,280	154,919	\$ 4,361
72	765	Maintenance of hydrants	A			77,097	84,384	\$ (7,287)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,639,076	\$ 1,680,293	\$ (41,217)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				1,067,134	951,037	\$ 116,097
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		302,190	293,226	\$ 8,964
81	773	Customer records and collection expenses	A			40,450	87,256	\$ (46,806)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			(107)	776	\$ (883)
84	775	Uncollectible accounts	A	B	C	193,878	196,587	\$ (2,709)
85		Total customer account expenses				\$ 1,603,545	\$ 1,528,882	\$ 74,663
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			119	-	\$ 119
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				\$ 119	\$ -	\$ 119
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				104,718	87,939	\$ 16,779
98		Total recycled water expenses				\$ 104,718	\$ 87,939	\$ 16,779
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				9,888,671	9,198,729	\$ 689,942
102	791	Administrative and general salaries	A	B	C	121,687	129,175	\$ (7,488)
103	792	Office supplies and other expenses	A	B	C	204,758	220,971	\$ (16,213)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			143,234	114,043	\$ 29,191
107	795	Employees' pensions and benefits	A	B	C	649,812	577,926	\$ 71,886
108	796	Franchise requirements	A	B	C	1,971	2,805	\$ (834)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			16,457	15,533	\$ 924
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			1,844	5,528	\$ (3,684)
114		Maintenance					-	\$ -
115	805	Maintenance of general plant	A	B	C	22,223	35,801	\$ (13,578)
116		Total administrative and general expenses				\$ 11,050,657	\$ 10,300,511	\$ 750,146
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				218,127	248,066	\$ (29,939)
119	811	Rents	A	B	C	66,239	34,493	\$ 31,746
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 284,366	\$ 282,559	\$ 1,807
123		Total operating expenses				\$ 26,344,044	\$ 31,271,065	\$ (4,927,021)

(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")	\$ 3,170,333	3,170,333			
2	CA corp franchise taxes ("CCFT")(current)	\$ 1,521,410	1,521,410			
3	Property taxes	\$ 1,353,357	1,353,357			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 245,586	245,586			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 313,779	313,779			
8	Payroll taxes	\$ 135,041	135,041			
9	Franchise taxes including licenses & filing fees	\$ 722,220	722,220			
10	Groundwater production assessments (pump taxes)	\$ 9,207,430	9,207,430			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 16,669,157	\$ 16,669,157	\$ -	\$ -	\$ -

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									
WELLS								Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	"REFER TO ATTACHED SCHEDULE"								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum		Minimum			
11								"None"	
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
	MWDOC				2,656,663				
	EOCMWD				527,175				
	City of Cerritos - Recycled				82,455				
	City of Seal Beach				15,136				
	Yorba Linda Water District				1				
17	Annual quantities purchased				3,281,430 (Unit chosen) ²		CCF		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>									

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	40.0	1,454	800	16	900	
Orange County	269 - West Orange County	Beach Well 1	31.0	1,008	600	14	1000	
Orange County	269 - West Orange County	Bloomfield Well 2	55.0	1654	690	16	1600	
Orange County	269 - West Orange County	Cherry Well 3	55.0	152	632	12	375	
Orange County	269 - West Orange County	Clair Well 4	0.0	0	530	14	0	Out of Service
Orange County	269 - West Orange County	Clair Well 5	51.0	0	1280	18	2500	
Orange County	269 - West Orange County	Dale Well 1	55.0	632	562	12	475	
Orange County	269 - West Orange County	Fern (Sycamore) Well 1	49.0	810	570	12	400	
Orange County	269 - West Orange County	Florista Well 1	47.0	416	700	18	950	
Orange County	269 - West Orange County	Howard Well 1	29.0	458	520	14	900	
Orange County	269 - West Orange County	Lowden Well 1	45.0	280	778	12	200	
Orange County	269 - West Orange County	Orangewood Well 1	17.0	1,064	302	14	700	
Orange County	269 - West Orange County	Sherrill Well 1	45.0	0	618	12	500	
Orange County	269 - West Orange County	South Cypress Well 1	48.0	1,012	600	12 & 14	650	
Orange County	269 - West Orange County	Valley View Well 2	54.0	0	1000	18	0	Out of Service
Orange County	269 - West Orange County	Yellowtail Well 1	34.0	937	800	16	750	
Orange County	274 - Cowan Heights	Fairhaven Well 1	192.0	0	954	15.5	0	Out of Service
Orange County	274 - Cowan Heights	Fairhaven Well 3	221.0	824	835	18	1500	
Orange County	275 - Placentia-Yorba Linda	Bradford Well 4	110	1,262	550	16	1000	
Orange County	275 - Placentia-Yorba Linda	La Jolla Well 2	88.0	1265	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	0	Out of Service
Orange County	275 - Placentia-Yorba Linda	Ruby Well 1	110.0	717.4	810	16	720	
Orange County	275 - Placentia-Yorba Linda	Wilson Well 1	154.0	0	1210	20	0	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	-	-	-	-	1,700	-	5,925	8,547	2,443
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	21	531	-	-	-	-	-	-	-
15	Steel	-	143	-	-	304	-	778	3,703	1,050
16	Asbestos Cement	-	44	-	20	178,825	-	707,271	584,279	157,282
17	Ductile Iron	-	177	-	-	5,758	-	14,301	168,638	5,839
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	888	-	-	5,100	-	14,166	127,509	4,448
20										
21										
22	Total	21	1,784	-	20	191,688	-	742,441	892,676	171,062

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	1,860	235	138	-	-	-	-	-	20,848
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	552
27	Steel	1,297	196	846	-	-	-	-	-	8,318
28	Asbestos Cement	167,531	13,598	8,484	-	-	-	-	-	1,817,334
29	Ductile Iron	67,593	1,022	11,547	34	4,431	-	-	-	279,340
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	41,506	169	10,227	-	-	-	-	98	204,111
32										-
33										-
34	Total	279,786	15,220	31,242	34	4,431	-	-	98	2,330,503

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	38,990	39,075	-	-
Commercial	3,765	3,767	-	-
Industrial	30	30	-	-
Public authorities	213	212	-	-
Irrigation	739	745	-	-
Other	1	1	-	-
Contract	1	1	-	-
Subtotal	43,739	43,831	-	-
Private fire connections	-	-	797	817
Public fire hydrants	-	-	-	-
Total *	43,739	43,831	797	817

* 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	32,861	
3/4 - in	451	23,131
1 - in	9,210	18,038
1 1/2 - in	573	195
2 - in	1,640	2,274
3 - in	134	85
4 - in	43	241
6 - in	52	321
8 - in	20	300
Other	-	63
Total *	44,984	44,648

* 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 . . .	3,037
2. Used, before repair	9
3. Used, after repair	305
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	45,142
2. More than 10, but less than 15 years	18
3. More than 15 years	267

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	336,371	304,212	262,371	304,458	361,648	418,888	474,379	2,462,327
Commercial	209,374	189,024	191,396	186,261	217,085	246,147	256,980	1,496,267
Industrial	848	848	579	994	690	1,145	1,299	6,403
Public authorities	26,557	17,368	15,501	22,029	38,902	54,988	61,098	236,443
Irrigation	20,549	13,334	8,621	13,544	30,330	45,579	55,487	187,444
Other	2,427	1,578	1,458	1,814	1,733	2,672	2,493	14,175
Contract	1,002	473	202	1,435	5,250	8,933	6,216	23,511
Total	597,128	526,837	480,128	530,535	655,638	778,352	857,952	4,426,570

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	476,447	504,995	426,986	430,057	402,679	2,241,164	4,703,491	4,497,346
Commercial	280,953	282,433	246,276	252,449	243,407	1,305,518	2,801,785	2,685,828
Industrial	1,475	1,805	1,504	1,340	1,188	7,312	13,715	13,843
Public authorities	47,734	99,141	66,254	60,212	48,733	322,074	558,517	500,815
Irrigation	56,733	67,957	52,110	48,753	43,452	269,005	456,449	422,301
Other	2,445	2,816	1,662	2,445	2,165	11,533	25,708	24,592
Contract	23,701	14,492	4,698	6,962	4,384	54,237	77,748	68,496
Total	889,488	973,639	799,490	802,218	746,008	4,210,843	8,637,413	8,213,221

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 _____ 184,749 *

* Assume 4.13789 per household times 44,648 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>969,562</u>
100-3	Construction Work in Progress	\$ <u>14,760,208</u>
241	Advances for Construction	\$ <u>7,852,640</u>
265	Contributions in Aid of Construction	\$ <u>14,677,341</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)

909 394-3600

Telephone Number

Gladys M. Farrow
Signature

May 27, 2025

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