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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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	1,169	-	-	-	\$ 1,169
4	303	Other Intangible Plant	1,305,819	(11,008)	-	-	\$ 1,294,811
5		Total Intangible Plant	\$ 1,307,143	\$ (11,008)	\$ -	\$ -	\$ 1,296,135
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,725,121	\$ -	\$ -	\$ (254)	\$ 3,724,867
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	1,558,444	-	-	-	\$ 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	\$ 1,724,670	\$ -	\$ -	\$ -	\$ 1,724,670
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,899,939	28,240	-	-	\$ 2,928,179
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	10,403,413	849,629	(723,944)	-	\$ 10,529,099
25	325	Other Pumping Plant	3,166,096	612,056	-	-	\$ 3,778,152
26		Total Pumping Plant	\$ 16,469,448	\$ 1,489,925	\$ (723,944)	\$ -	\$ 17,235,430
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,559,010	16,826	-	-	\$ 1,575,836
30	332	Water Treatment Equipment	1,896,588	530,354	-	-	\$ 2,426,942
31		Total Water Treatment Plant	\$ 3,455,598	\$ 547,180	\$ -	\$ -	\$ 4,002,778

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	861,899	1,168,318	-	-	\$ 2,030,217
34	342	Reservoirs and Tanks	6,958,964	8,765,558	(48,629)	105,600	\$ 15,781,493
35	343	Transmission and Distribution Mains	43,115,467	3,444,904	(19,757)	-	\$ 46,540,614
36	344	Fire Mains	637,159	-	-	-	\$ 637,159
37	345	Services	17,961,704	103,645	(88,988)	-	\$ 17,976,361
38	346	Meters	2,341,625	141,838	(68,977)	-	\$ 2,414,486
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,236,337	689,182	(21,366)	-	\$ 5,904,153
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 77,113,155	\$ 14,313,446	\$ (247,718)	\$ 105,600	\$ 91,284,483
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	590,177	396,667	(207,496)	-	\$ 779,349
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	102,042	-	-	-	\$ 102,042
51	377	Power Operated Equipment	847,617	15,005	(3,582)	-	\$ 859,039
52	378	Tools, Shop and Garage Equipment	174,798	2,064	-	-	\$ 176,861
53	379	Other General Plant	1,858	-	-	-	\$ 1,858
54		Total General Plant	\$ 1,889,442	\$ 413,735	\$ (211,078)	\$ -	\$ 2,092,099
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	\$ 105,686,049	\$ 16,753,278	\$ (1,182,739)	\$ 105,346	\$ 121,361,934

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 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	121,361,939	105,686,054
3		Construction Work in Progress	10,853,655	24,498,414
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 132,215,595	\$ 130,184,468
6		Less Accumulated Depreciation		
7		Plant in Service	26,245,902	26,765,789
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 26,245,902	\$ 26,765,789
10		Less Other Reserves		
11		Deferred Income Taxes	11,222,284	10,828,302
12		Deferred Investment Tax Credit	34,908	37,788
13		Other Reserves	153,757	153,482
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,410,949	\$ 11,019,572
15		Less Adjustments		
16		Contributions in Aid of Construction	3,840,300	3,076,834
17		Advances for Construction	2,231,458	2,356,499
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 6,071,758	\$ 5,433,333
20		Add Materials and Supplies	469,268	415,694
21		Add Working Cash (=Line 34)	20,542	160,559
22		Add General Office, Regions, District Office and CSA allocation	1,518,046	1,308,771
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 90,494,842	\$ 88,850,798
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")	\$ 20,542	\$ 160,559
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

		Adopted		
Description				Attrition 1/ 2027
1		2025	2026	
2	Utility Plant in Service	\$ 864,929.3	\$ 924,545.2	\$ 984,161.2
3	Utility Plant under Construction	\$ 63,980.0	\$ 63,980.0	\$ 63,980.0
3a	Acquisition Adjustment	\$ -	\$ -	\$ -
4	Total Utility Plant	\$ 928,909.3	\$ 988,525.2	\$ 1,048,141.2
5	Depreciation Reserve	\$ (214,586.7)	\$ (224,883.8)	\$ (236,306.5)
6	Net Utility Plant	\$ 714,322.6	\$ 763,641.4	\$ 811,834.6
7	Materials & Supplies	\$ 2,060.0	\$ 2,060.0	\$ 2,060.0
8	Advances	\$ (14,991.9)	\$ (14,140.6)	\$ (13,289.3)
9	Contributions	\$ (29,893.9)	\$ (29,063.9)	\$ (28,233.8)
10	Rate Base before Adjustments	\$ 671,496.8	\$ 722,497.0	\$ 772,371.6
11	Investment Tax Credit	\$ (427.2)	\$ (395.8)	\$ (364.4)
12	Deferred Income Taxes	\$ (59,080.6)	\$ (62,051.9)	\$ (65,003.5)
12a	Excess Deferred Taxes	\$ (25,167.8)	\$ (24,788.0)	\$ (24,408.3)
13	Deferred Revenues	\$ (2,479.1)	\$ (2,644.2)	\$ (2,809.3)
13a	Investments in Mutuals	\$ 31.6	\$ 31.6	\$ 31.6
14	Allowance for Working Cash	\$ 233.7	\$ 233.7	\$ 233.7
15	Common Utility Allocation	\$ 15,175.5	\$ 16,300.4	\$ 17,214.4
16	Weighted Average Rate Base	<u>\$ 599,783.0</u>	<u>\$ 649,182.8</u>	<u>\$ 697,265.8</u>

1/Tax Normalization Methodology - Settlement document - Section 18.2

Note: Region 3 consolidated working cash included Claremont, San Dimas, San Gabriel, Barstow, Calipatria, Orange and Desert districts.

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	25,707,992	1,109,071	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,910,139	49,767			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	67,604	-			
7	(e) Charged to clearing accounts	34,116	-			
8	(f) Salvage recovered	6,188	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 2,018,046	\$ 49,767	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,182,739)	-			
13	(b) Cost of removal	(1,407,339)	-			
14	(c) All other debits ¹	(2,378)	(2)			
15	Total debits	\$ (2,592,456)	\$ (2)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 25,133,582	\$ 1,158,836	\$ -	\$ -	\$ -
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						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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	(13,519)	(331)	-	-	(13,850)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(977,994)	(36,000)	-	632,943	(381,051)
7	316	Supply Mains	(29,625)	(2,205)	-	-	(31,829)
8	317	Other Source of Supply Plant	(13,150)	(478)	-	-	(13,629)
9		Total Source of Supply Plant	\$ (1,034,289)	\$ (39,014)	\$ -	\$ 632,943	\$ (440,359)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(827,218)	(74,600)	-	-	(901,818)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(3,595,182)	(329,687)	723,944	99,023	(3,101,902)
16	325	Other Pumping Plant	(1,024,047)	(139,927)	-	395	(1,163,578)
17		Total Pumping Plant	\$ (5,446,447)	\$ (544,214)	\$ 723,944	\$ 99,419	\$ (5,167,298)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(304,613)	(52,195)	-	-	(356,808)
21	332	Water Treatment Equipment	(180,586)	(71,338)	-	427	(251,497)
22		Total Water Treatment Plant	\$ (485,199)	\$ (123,533)	\$ -	\$ 427	\$ (608,305)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(129,047)	(58,999)	-	-	(188,046)
26	342	Reservoirs and Tanks	(1,489,617)	(191,020)	51,007	18,696	(1,610,933)
27	343	Transmission and Distribution Mains	(10,876,361)	(524,488)	19,757	16,416	(11,364,676)
28	344	Fire Mains	(70,396)	(12,998)	-	-	(83,394)
29	345	Services	(2,702,121)	(238,988)	88,988	570,295	(2,281,826)
30	346	Meters	(1,336,140)	(138,878)	68,977	49,604	(1,356,437)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(1,086,063)	(84,668)	21,366	18,983	(1,130,382)
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	\$ (17,689,744)	\$ (1,250,040)	\$ 250,096	\$ 673,995	\$ (18,015,694)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(86,448)	(2,074)	-	-	(88,522)
38	372	Office Furniture and Equipment	(55,939)	(2,020)	-	-	(57,959)
39	373	Transportation Equipment	(47,081)	(34,116)	207,496	(6,188)	120,112
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	-	-	-	-	-
42	376	Communication Equipment	(96,034)	(133)	-	-	(96,167)
43	377	Power Operated Equipment	(643,168)	(10,496)	3,582	555	(649,526)
44	378	Tools, Shop and Garage Equipment	(121,869)	(6,136)	-	-	(128,006)
45	379	Other General Plant	(817)	(62)	-	-	(879)
46	390	Other Tangible Property	(958)	(21)	-	-	(979)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	\$ (1,052,313)	\$ (55,058)	\$ 211,078	\$ (5,633)	\$ (901,926)
49		Total	\$ (25,707,992)	\$ (2,011,858)	\$ 1,185,117	\$ 1,401,151	\$ (25,133,582)

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	7,156,765	6,464,456	\$ 692,309
4		601-1.2 Metered Sales Low Income Discount (Debit)	(472,059)	(399,999)	\$ (72,060)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	479,583	404,969	\$ 74,614
6		601-2 Commercial Sales	6,299,862	5,907,747	\$ 392,115
7		601-3 Industrial Sales	153,154	150,347	\$ 2,807
8		601-4 Sales to Public Authorities	1,834,891	1,763,268	\$ 71,623
9		Sub-total	\$ 15,452,196	\$ 14,290,788	\$ 1,161,408
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	307,909	230,770	\$ 77,139
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 307,909	\$ 230,770	\$ 77,139
22	604	Private Fire Protection Service	97,681	82,736	\$ 14,945
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	17,317	17,104	\$ 213
25	607	Sales to Governmental Agencies by Contracts	428,643	439,029	\$ (10,386)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(12,240)	(12,155)	\$ (85)
28		Sub-total	\$ 531,401	\$ 526,714	\$ 4,687
29		Total Water Service Revenues	\$ 16,291,506	\$ 15,048,272	\$ 1,243,234
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	157,494	66,288	\$ 91,206
32	611	Miscellaneous Service Revenues	74,675	74,271	\$ 404
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(128,574)	59,222	\$ (187,796)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 103,595	\$ 199,781	\$ (96,186)
38	501	Total operating revenues	\$ 16,395,101	\$ 15,248,053	\$ 1,147,048

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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		17,599	20,229	\$ (2,630)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	32	\$ (32)
6	703	Miscellaneous expenses	A			3,810	-	\$ 3,810
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		8,688	9,229	\$ (541)
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			4,632	17,437	\$ (12,805)
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			6,727	-	\$ 6,727
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 41,456	\$ 46,927	\$ (5,471)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		(1)	1,773	\$ (1,774)
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		213,501	196,217	\$ 17,284
28	725	Miscellaneous expenses	A			-	17,643	\$ (17,643)
29	726	Fuel or power purchased for pumping	A	B	C	1,130,674	1,239,960	\$ (109,286)
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		172,917	161,477	\$ 11,440
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,517,091	\$ 1,621,440	\$ (104,349)

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)	1,773	\$ (1,774)	
41	741	Operation supervision, labor and expenses				-	\$ -	
42	742	Operation labor and expenses	A		976,306	1,193,077	\$ (216,771)	
43	743	Miscellaneous expenses	A	B	-	-	\$ -	
44	744	Chemicals and filtering materials	A	B	246,894	215,009	\$ 31,885	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment				-	\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	39,914	81,624	\$ (41,710)	
50		Total water treatment expenses			\$ 1,263,113	\$ 1,491,483	\$ (228,370)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	-	591	\$ (591)	
54	751	Operation supervision, labor and expenses				-	\$ -	
55	752	Storage facilities expenses	A		-	259	\$ (259)	
56	752	Operation labor and expenses		B		-	\$ -	
57	753	Transmission and distribution lines expenses	A		-	-	\$ -	
58	754	Meter expenses	A		-	200	\$ (200)	
59	755	Customer installations expenses	A		10,823	4,437	\$ 6,386	
60	756	Miscellaneous expenses	A		174,890	248,332	\$ (73,442)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	-	-	\$ -	
63	758	Maintenance of structures and plant				-	\$ -	
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		92,683	114,437	\$ (21,754)	
67	761	Maintenance of mains		B		-	\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		445,095	347,604	\$ 97,491	
70	763	Maintenance of other trans. and distribution plant		B		-	\$ -	
71	764	Maintenance of meters	A		279,656	299,901	\$ (20,245)	
72	765	Maintenance of hydrants	A		76,018	40,406	\$ 35,612	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 1,079,165	\$ 1,067,379	\$ 11,786	

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				195,845	213,453	\$ (17,608)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		89,138	41,832	\$ 47,306
81	773	Customer records and collection expenses	A			13,999	1,596	\$ 12,403
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	52,535	41,285	\$ 11,250
85		Total customer account expenses				\$ 351,517	\$ 298,166	\$ 53,351
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			2,288	-	\$ 2,288
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 2,288	\$ -	\$ 2,288
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				2,303,411	2,627,095	\$ (323,684)
102	791	Administrative and general salaries	A	B	C	57,434	66,891	\$ (9,457)
103	792	Office supplies and other expenses	A	B	C	100,316	99,944	\$ 372
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			78,664	59,824	\$ 18,840
107	795	Employees' pensions and benefits	A	B	C	462,070	378,560	\$ 83,510
108	796	Franchise requirements	A	B	C	269	120	\$ 149
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			2,919	400	\$ 2,519
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	14,356	6,958	\$ 7,398
116		Total administrative and general expenses				\$ 3,019,439	\$ 3,239,792	\$ (220,353)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				157,494	66,288	\$ 91,206
119	811	Rents	A	B	C	65,770	63,262	\$ 2,508
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 223,264	\$ 129,550	\$ 93,714
123		Total operating expenses				\$ 7,497,333	\$ 7,894,737	\$ (397,404)

(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")	\$ 595,399	595,399			
2	CA corp franchise taxes ("CCFT")(current)	\$ 271,062	271,062			
3	Property taxes	\$ 822,842	822,842			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 59,762	59,762			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (22,318)	(22,318)			
8	Payroll taxes	\$ 55,036	55,036			
9	Franchise taxes including licenses & filing fees	\$ 228,782	228,782			
10	Groundwater production assessments (pump taxes)	\$ 27,868	27,868			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 2,038,434	\$ 2,038,434	\$ -	\$ -	\$ -

**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								
17	Annual quantities purchased		"None"			(Unit chosen) ²	CCF		
18									
19									
<small>* 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.</small>									

**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	2025 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Barstow	347 - Barstow	Agate 1, 2, 3 Well 3			205	14		Out of service
Barstow	347 - Barstow	Agate 4,5,6 Well 4	83.0	2.8	220	14	660	
Barstow	347 - Barstow	Agate 4,5,6 Well 5	84.0	0.3	220	14	600	
Barstow	347 - Barstow	Agate 4,5,6 Well 6			205	14		Out of Service
Barstow	347 - Barstow	Arrowhead Well 2	49.0	0.9	164	12	600	
Barstow	347 - Barstow	Bradshaw Well 1	76	0.3	176	12		Out of service
Barstow	347 - Barstow	Bradshaw Well 2	77	1.1	174	12	850	
Barstow	347 - Barstow	Bradshaw Well 4	77.0	3.9	175	14		Out of Service
Barstow	347 - Barstow	Bradshaw Well 5	75.0	0.4	174	14		Out of Service
Barstow	347 - Barstow	Bradshaw Well 6	79	165	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 7	78.0	631	185	12	1000	
Barstow	347 - Barstow	Bradshaw Well 10	79.0	1400	185	16	1000	
Barstow	347 - Barstow	Bradshaw Well 11	78.0	1316	185	16	850	
Barstow	347 - Barstow	Bradshaw Well 12	80.0	4.6	185	16		Out of Service
Barstow	347 - Barstow	Bradshaw Well 13	78.0	606	200	16	900	
Barstow	347 - Barstow	Bradshaw Well 14	80.0	25	210	16	1000	
Barstow	347 - Barstow	Crooks Well 1	52.0		185	16		Out of service
Barstow	347 - Barstow	Glen Road Well 1	82.0	790	265	16	1800	
Barstow	347 - Barstow	Glen Road Well 2	81.0	494	275	16	1200	
Barstow	347 - Barstow	Soapmine Well 2			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	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	-	-	-	-	32,381	-	32,119	25,211	875
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	188	-	-	-	-	-	-	-
15	Steel	-	130	56	-	15,854	-	9,298	6,250	413
16	Asbestos Cement	-	-	-	-	24,676	-	154,790	145,838	26,732
17	Ductile Iron	-	27	-	-	258	-	719	7,944	4,506
18	HDPE	-	-	-	-	-	-	-	165	-
19	PVC	-	35	-	-	3,725	-	14,196	202,619	10,598
20										
21										
22	Total	-	379	56	-	76,894	-	211,121	388,027	43,123

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	-	-	-	-	-	-	-	92,946
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	188
27	Steel	7,435	-	291	-	96	-	-	-	39,822
28	Asbestos Cement	40,908	48,892	12	-	-	-	-	-	441,848
29	Ductile Iron	8,346	1,128	16,712	1,426	4,242	4,676	-	-	49,983
30	HDPE	-	-	-	-	-	-	-	-	165
31	PVC	85,982	10,195	13,268	-	-	-	-	-	340,617
32										-
33										-
34	Total	145,030	60,215	30,282	1,426	4,338	4,676	-	-	965,569

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	7,808	7,777	-	-
Commercial	1,068	1,053	-	-
Industrial	8	8	-	-
Public authorities	58	59	-	-
Irrigation	48	48	-	-
Other	1	1	-	-
Contract	3	3	-	-
Subtotal	8,994	8,949	-	-
Private fire connections	-	-	159	156
Public fire hydrants	-	-	-	-
Total *	8,994	8,949	159	156

* Data run as of 1/2/2026 and 1/2/2025, 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	8,049	
3/4 - in	85	5,897
1 - in	960	2,565
1 1/2 - in	69	51
2 - in	346	370
3 - in	27	27
4 - in	21	48
6 - in	12	73
8 - in	2	68
Other	-	6
Total *	9,571	9,105

* Data run as of 1/2/2026 for meters and active service connections.

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 . . .	748
2. Used, before repair	1
3. Used, after repair	4
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	5,084
2. More than 10, but less than 15 years	2,052
3. More than 15 years	2,443

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	55,339	50,914	47,528	52,603	61,365	74,745	87,190	429,684
Commercial	56,531	53,914	47,473	52,722	62,087	74,408	76,911	424,046
Industrial	1,257	1,399	1,263	1,801	1,707	1,819	1,831	11,077
Public authorities	10,018	9,493	11,435	17,974	23,702	30,534	43,102	146,258
Irrigation	2,568	2,295	2,012	2,348	2,541	2,632	2,732	17,128
Other	141	150	126	134	183	247	868	1,849
Contract	3,998	3,587	4,822	7,188	7,545	8,158	10,337	45,635
Total	129,852	121,752	114,659	134,770	159,130	192,543	222,971	1,075,677

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	87,396	84,412	66,811	65,721	49,620	353,960	783,644	803,063	
Commercial	79,323	76,876	61,125	62,620	55,457	335,401	759,447	813,941	
Industrial	904	3,303	1,195	1,354	804	7,560	18,637	20,947	
Public authorities	41,773	40,177	29,817	25,158	13,416	150,341	296,599	282,507	
Irrigation	3,184	2,606	2,202	2,370	845	11,207	28,335	24,209	
Other	335	403	241	228	196	1,403	3,252	3,210	
Contract	9,187	13,395	6,942	7,482	4,453	41,459	87,094	80,268	
Total	222,102	221,172	168,333	164,933	124,791	901,331	1,977,008	2,028,145	

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 _____ 37,534 *

* Assume 4.1223 per household times 9,105 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>469,268</u>
100-3	Construction Work in Progress	\$ <u>10,853,655</u>
241	Advances for Construction	\$ <u>2,231,458</u>
265	Contributions in Aid of Construction	\$ <u>3,840,300</u>

DECLARATION

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

I, the undersigned Gladys M 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 29, 2026
Date

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