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2025  
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, 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	714	-	-	-	\$ 714
3	302	Franchises and Consents	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	(4,426)	-	-	\$ 14,345
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 77,709	\$ (4,426)	\$ -	\$ -	\$ 73,284
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	498,052	83,864	-	-	\$ 581,915
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,780,303	202,298	(61,910)	(227,292)	\$ 6,693,399
25	325	Other Pumping Plant	2,233,895	221,506	-	227,292	\$ 2,682,693
26		Total Pumping Plant	\$ 9,512,250	\$ 507,668	\$ (61,910)	\$ -	\$ 9,958,008
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,870,707	26,699	(181,663)	-	\$ 1,715,743
30	332	Water Treatment Equipment	5,726,692	1,428,738	(5,356)	-	\$ 7,150,074
31		Total Water Treatment Plant	\$ 7,597,399	\$ 1,455,436	\$ (187,019)	\$ -	\$ 8,865,817

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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	3,275,911	709,864	(454,625)	-	\$ 3,531,150
35	343	Transmission and Distribution Mains	9,070,981	52,553	(16,093)	-	\$ 9,107,442
36	344	Fire Mains	89,812	-	-	-	\$ 89,812
37	345	Services	1,731,005	88,296	(2,964)	-	\$ 1,816,337
38	346	Meters	154,058	1,582	-	-	\$ 155,640
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,003,184	52,797	-	-	\$ 1,055,981
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 15,324,951	\$ 905,092	\$ (473,682)	\$ -	\$ 15,756,361
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	49,816	-	-	-	\$ 49,816
46	372	Office Furniture and Equipment	69,668	-	-	-	\$ 69,668
47	373	Transportation Equipment	292,326	156,605	(91,611)	-	\$ 357,320
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	37,159	-	-	-	\$ 37,159
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 588,179	\$ 156,605	\$ (91,611)	\$ -	\$ 653,173
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	\$ 33,438,056	\$ 3,020,376	\$ (814,222)	\$ -	\$ 35,644,209

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 <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 12/31/2025 (b)	Balance 1/1/2025 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	35,644,204	33,438,050
3		Construction Work in Progress	10,806,382	10,049,938
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 46,450,586</b>	<b>\$ 43,487,989</b>
6		Less Accumulated Depreciation		
7		Plant in Service	12,009,811	12,280,925
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 12,009,811</b>	<b>\$ 12,280,925</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,975,823	2,635,430
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	29,653	30,373
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 3,005,476</b>	<b>\$ 2,665,803</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,325,072	1,351,208
17		Advances for Construction	264,084	280,287
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,589,156</b>	<b>\$ 1,631,495</b>
20		<b>Add Materials and Supplies</b>	<b>408,155</b>	<b>357,134</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>2,825</b>	<b>22,419</b>
22		Add General Office, Regions, District Office and CSA allocation	208,734	182,732
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>\$ 30,465,858</b>	<b>\$ 27,472,052</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>\$ 2,825</b>	<b>\$ 22,419</b>
		* 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		
				Attrition 1/
1	Description	2025	2026	2027
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	\$ 599,783.0	\$ 649,182.8	\$ 697,265.8

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	12,200,686	206,845	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	792,448	17,851			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	26,135	-			
7	(e) Charged to clearing accounts	16,176	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 834,760	\$ 17,851	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(814,222)	-			
13	(b) Cost of removal	(309,503)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (1,123,725)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 11,911,721	\$ 224,697	\$ -	\$ -	\$ -
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						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(10,848)	(204)	-	-	\$ (11,052)
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(1,212)	(801)	-	-	\$ (2,013)
7	316	Supply Mains	(260)	(281)	-	4,173	\$ 3,632
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (12,319)	\$ (1,286)	\$ -	\$ 4,173	\$ (9,433)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(228,808)	(13,824)	-	5,603	\$ (237,028)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(4,270,499)	(212,211)	(65,382)	50,863	\$ (4,497,228)
16	325	Other Pumping Plant	313,529	(99,069)	127,292	-	\$ 341,752
17		Total Pumping Plant	\$ (4,185,778)	\$ (325,104)	\$ 61,910	\$ 56,466	\$ (4,392,505)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(810,029)	(59,714)	181,663	104,901	\$ (583,179)
21	332	Water Treatment Equipment	(3,524,726)	(212,467)	5,356	108,490	\$ (3,623,347)
22		Total Water Treatment Plant	\$ (4,334,754)	\$ (272,181)	\$ 187,019	\$ 213,391	\$ (4,206,526)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(839,790)	(57,179)	454,625	-	\$ (442,344)
27	343	Transmission and Distribution Mains	(2,209,506)	(106,344)	16,093	25,451	\$ (2,274,305)
28	344	Fire Mains	(10,594)	(1,832)	-	-	\$ (12,426)
29	345	Services	(147,590)	(23,590)	2,964	6,428	\$ (161,788)
30	346	Meters	(22,723)	(9,043)	-	-	\$ (31,767)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(143,140)	(15,650)	-	3,594	\$ (155,196)
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (3,373,343)	\$ (213,638)	\$ 473,682	\$ 35,473	\$ (3,077,826)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(12,212)	(1,056)	-	-	\$ (13,268)
38	372	Office Furniture and Equipment	(46,669)	(2,350)	-	-	\$ (49,019)
39	373	Transportation Equipment	(118,793)	(16,176)	91,611	-	\$ (43,358)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(466)	(6)	-	-	\$ (471)
43	377	Power Operated Equipment	(88,976)	(1,659)	-	-	\$ (90,635)
44	378	Tools, Shop and Garage Equipment	(24,726)	(1,297)	-	-	\$ (26,023)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(521)	(8)	-	-	\$ (529)
47	391	Water Plant Purchased	(2,129)	-	-	-	\$ (2,129)
48		Total General Plant	\$ (294,491)	\$ (22,551)	\$ 91,611	\$ -	\$ (225,431)
49		Total	\$ (12,200,686)	\$ (834,760)	\$ 814,222	\$ 309,503	\$ (11,911,721)

**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	1,020,100	962,621	\$ 57,479
4		601-1.2 Metered Sales Low Income Discount (Debit)	(35,162)	(27,936)	\$ (7,226)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	35,720	28,283	\$ 7,437
6		601-2 Commercial Sales	702,109	630,059	\$ 72,050
7		601-3 Industrial Sales	52,763	68,922	\$ (16,159)
8		601-4 Sales to Public Authorities	213,545	196,683	\$ 16,862
9		Sub-total	\$ 1,989,075	\$ 1,858,632	\$ 130,443
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	16,734	13,517	\$ 3,217
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 16,734	\$ 13,517	\$ 3,217
22	604	Private Fire Protection Service	7,838	6,322	\$ 1,516
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	835,401	955,606	\$ (120,205)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(4,473)	(2,251)	\$ (2,222)
28		Sub-total	\$ 838,766	\$ 959,677	\$ (120,911)
29		Total Water Service Revenues	\$ 2,844,575	\$ 2,831,826	\$ 12,749
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <b>(1)</b>	34,771	15,139	\$ 19,632
32	611	Miscellaneous Service Revenues	11,894	11,135	\$ 759
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(17,699)	8,288	\$ (25,987)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 28,966	\$ 34,562	\$ (5,596)
38	501	Total operating revenues	\$ 2,873,541	\$ 2,866,388	\$ 7,153

(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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		22,423	23,442	\$ (1,019)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		123	5	\$ 118
6	703	Miscellaneous expenses	A			12,479	12,012	\$ 467
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	32,163	29,061	\$ 3,102
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		22,488	23,839	\$ (1,351)
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			45,534	4,116	\$ 41,418
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			11,984	-	\$ 11,984
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			33,787	39,049	\$ (5,262)
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 180,981	\$ 131,524	\$ 49,457
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		-	-	\$ -
28	725	Miscellaneous expenses	A			3,750	3,900	\$ (150)
29	726	Fuel or power purchased for pumping	A	B	C	122,247	153,271	\$ (31,024)
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		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		36,733	25,843	\$ 10,890
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 162,730	\$ 183,014	\$ (20,284)

**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					\$ -	
42	742	Operation labor and expenses	A		307,905	301,550	\$ 6,355	
43	743	Miscellaneous expenses	A	B	6,414	19,260	\$ (12,846)	
44	744	Chemicals and filtering materials	A	B	464,780	358,638	\$ 106,142	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	(1)	1,562	\$ (1,563)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	11,515	7,502	\$ 4,013	
49	748	Maintenance of water treatment equipment	A	B	31,552	13,903	\$ 17,649	
50		<b>Total water treatment expenses</b>			\$ 822,165	\$ 702,415	\$ 119,750	
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					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		46,316	39,195	\$ 7,121	
58	754	Meter expenses	A		1,066	2,552	\$ (1,486)	
59	755	Customer installations expenses	A		935	930	\$ 5	
60	756	Miscellaneous expenses	A		40,701	37,721	\$ 2,980	
61		<b>Maintenance</b>						
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	386	6,621	\$ (6,235)	
66	761	Maintenance of trans. and distribution mains	A		130,068	101,537	\$ 28,531	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		25,285	44,967	\$ (19,682)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		5,000	4,448	\$ 552	
72	765	Maintenance of hydrants	A		4,576	5,179	\$ (603)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		<b>Total transmission and distribution expenses</b>			\$ 254,333	\$ 243,150	\$ 11,183	

**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				26,925	29,803	\$ (2,878)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
80	772	Meter reading expenses	A	B		37,137	5,294	\$ 31,843
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			481	-	\$ 481
84	775	Uncollectible accounts	A	B	C	9,169	7,761	\$ 1,408
85		<b>Total customer account expenses</b>				<b>\$ 73,712</b>	<b>\$ 43,102</b>	<b>\$ 30,610</b>
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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				316,672	366,800	\$ (50,128)
102	791	Administrative and general salaries	A	B	C	25,739	25,572	\$ 167
103	792	Office supplies and other expenses	A	B	C	75,630	90,671	\$ (15,041)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			44,843	33,323	\$ 11,520
107	795	Employees' pensions and benefits	A	B	C	226,508	225,326	\$ 1,182
108	796	Franchise requirements	A	B	C	47	-	\$ 47
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			240	732	\$ (492)
111	798	Miscellaneous other general expenses		B		-	-	\$ -
112	798	Miscellaneous other general operation expenses			C	-	-	\$ -
113	799	Miscellaneous general expenses	A			920	-	\$ 920
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	4,178	2,700	\$ 1,478
116		<b>Total administrative and general expenses</b>				<b>\$ 694,777</b>	<b>\$ 745,124</b>	<b>\$ (50,347)</b>
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				34,771	15,139	\$ 19,632
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>				<b>\$ 34,771</b>	<b>\$ 15,139</b>	<b>\$ 19,632</b>
123		<b>Total operating expenses</b>				<b>\$ 2,223,469</b>	<b>\$ 2,063,468</b>	<b>\$ 160,001</b>

(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")	\$ (181,452)	(181,452)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (82,608)	(82,608)			
3	Property taxes	\$ 258,177	258,177			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (18,213)	(18,213)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 6,801	6,801			
8	Payroll taxes	\$ 31,472	31,472			
9	Franchise taxes including licenses & filing fees	\$ 38,542	38,542			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 52,719	\$ 52,719	\$ -	\$ -	\$ -

**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			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	Imperial Irrigation District (Net)	
17	Annual quantities purchased	470,117	(Unit chosen) <sup>2</sup> CCF
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> 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	-	-	118	-	-	-	-
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	-	37,648	6,017	-
17	Ductile Iron	-	-	-	-	29	-	436	272	75
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	37	234	-	20,970	-	5,268	35,670	319
20										
21										
22	Total	186	5,096	234	1,089	47,766	-	43,352	41,992	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	-	-	-	-	-	-	-	-	877
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	87	-	69	-	-	-	-	81	479
28	Asbestos Cement	1,863	265	40	-	-	-	-	-	77,864
29	Ductile Iron	1,340	-	410	-	505	-	29	14	3,112
30	HDPE	-	-	568	-	-	-	-	-	568
31	PVC	37,439	-	29,023	-	499	1,132	-	178	130,769
32										-
33										-
34	Total	40,729	265	30,111	-	1,004	1,132	29	274	213,668

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	1,007	1,022	-	-
Commercial	120	123	-	-
Industrial	2	3	-	-
Public authorities	16	16	-	-
Irrigation	5	5	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	1,152	1,171	-	-
Private fire connections	-	-	14	14
Public fire hydrants	-	-	-	-
Total *	1,152	1,171	14	14

\* Data run as of 1/2/2026 and 1/2/2025, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	1,162	
3/4 - in	-	732
1 - in	52	399
1 1/2 - in	6	3
2 - in	44	32
3 - in	3	2
4 - in	2	3
6 - in	3	10
8 - in	1	3
Other	-	1
Total *	1,273	1,185

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

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . . . .	-
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	970
2. More than 10, but less than 15 years . . . . .	24
3. More than 15 years . . . . .	282

**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							Subtotal
	January	February	March	April	May	June	July	
Residential	7,955	9,018	7,765	9,928	10,701	13,301	13,153	71,821
Commercial	5,723	7,131	4,938	5,338	5,868	7,028	6,602	42,628
Industrial	723	928	662	763	772	770	666	5,284
Public authorities	965	1,219	1,129	1,698	2,157	4,056	2,814	14,038
Irrigation	42	55	44	49	69	131	140	530
Other	-	-	-	-	-	-	-	-
Contract	14,325	16,265	12,904	14,338	15,509	16,486	20,953	110,780
<b>Total</b>	<b>29,733</b>	<b>34,616</b>	<b>27,442</b>	<b>32,114</b>	<b>35,076</b>	<b>41,772</b>	<b>44,328</b>	<b>245,081</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	15,172	10,709	8,953	11,447	7,715	53,996	125,817	130,757
Commercial	7,295	6,295	6,954	6,168	5,227	31,939	74,567	79,542
Industrial	821	583	587	1,032	821	3,844	9,128	11,849
Public authorities	3,650	2,301	1,479	1,557	1,305	10,292	24,330	26,433
Irrigation	205	144	124	102	52	627	1,157	1,331
Other	-	-	-	-	-	-	-	52
Contract	21,203	15,976	18,446	20,184	14,304	90,113	200,893	207,039
<b>Total</b>	<b>48,346</b>	<b>36,008</b>	<b>36,543</b>	<b>40,490</b>	<b>29,424</b>	<b>190,811</b>	<b>435,892</b>	<b>457,003</b>

<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 \_\_\_\_\_ 4,885 \*

\* Assume 4.1223 per household times 1,185 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>408,155</u>
100-3	Construction Work in Progress	\$ <u>10,806,382</u>
241	Advances for Construction	\$ <u>264,084</u>
265	Contributions in Aid of Construction	\$ <u>1,325,072</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 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 29, 2026  
Date

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