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2025  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: San Juan Oaks Location: Rancho Cordova, Sacramento  
(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	-	-	-	-	-
3	302	Franchises and Consents	-	-	-	-	-
4	303	Other Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	-	-	-	-	-
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	-	1,613,320	-	-	1,613,320
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ -	\$ 1,613,320	\$ -	\$ -	\$ 1,613,320
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	-	-	-	-	-
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	-	-	-	-	-
25	325	Other Pumping Plant	-	538,600	-	-	538,600
26		Total Pumping Plant	\$ -	\$ 538,600	\$ -	\$ -	\$ 538,600
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-	382,145	-	-	382,145
30	332	Water Treatment Equipment	-	-	-	-	-
31		Total Water Treatment Plant	\$ -	\$ 382,145	\$ -	\$ -	\$ 382,145

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	-	1,261,764	-	-	\$ 1,261,764
35	343	Transmission and Distribution Mains	-	3,533,980	-	-	\$ 3,533,980
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	523,159	-	-	\$ 523,159
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	247,480	-	-	\$ 247,480
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ 5,566,383	\$ -	\$ -	\$ 5,566,383
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	-	-	-	-	\$ -
46	372	Office Furniture and Equipment	-	-	-	-	\$ -
47	373	Transportation Equipment	-	-	-	-	\$ -
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	-	-	-	-	\$ -
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ 8,100,449	\$ -	\$ -	\$ 8,100,449

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 End of Year (b)	Balance Beg of Year (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	8,100,449	-
3		Construction Work in Progress	-	-
4		General Office Prorate	521,331	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 8,621,780</b>	<b>\$ -</b>
6		Less Accumulated Depreciation		
7		Plant in Service	54,272	-
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 54,272</b>	<b>\$ -</b>
10		Less Other Reserves		
11		Deferred Income Taxes	(281,323)	-
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ (281,323)</b>	<b>\$ -</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	4,062,436	-
17		Advances for Construction	4,007,714	-
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 8,070,150</b>	<b>\$ -</b>
20		<b>Add Materials and Supplies</b>	-	-
21		<b>Add Working Cash (=Line 34)</b>	34,900	-
22		Add General Office, Regions, District Office and CSA allocation	-	-
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>\$ 813,581</b>	<b>\$ -</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	\$ 34,900	\$ -
		* 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	-	-	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	23,972	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	30,299	-			
7	(e) Charged to clearing accounts	-	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 54,272	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	-	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 54,272	\$ -	\$ -	\$ -	\$ -
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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38						
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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	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	(17,908)	-	-	\$ (17,908)
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ -	\$ (17,908)	\$ -	\$ -	\$ (17,908)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	(10,536)	-	-	\$ (10,536)
27	343	Transmission and Distribution Mains	-	(22,087)	-	-	\$ (22,087)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	(3,741)	-	-	\$ (3,741)
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ (36,364)	\$ -	\$ -	\$ (36,364)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	-	-	-	-	\$ -
38	372	Office Furniture and Equipment	-	-	-	-	\$ -
39	373	Transportation Equipment	-	-	-	-	\$ -
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	-	-	-	-	\$ -
44	378	Tools, Shop and Garage Equipment	-	-	-	-	\$ -
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ (54,272)	\$ -	\$ -	\$ (54,272)

**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	40,916	-	\$ 40,916
4		601-1.2 Metered Sales Low Income Discount (Debit)	(101)	-	\$ (101)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	103	-	\$ 103
6		601-2 Commercial Sales	15,790	-	\$ 15,790
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ 56,708	\$ -	\$ 56,708
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	191,683	-	\$ 191,683
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 191,683	\$ -	\$ 191,683
22	604	Private Fire Protection Service	-	-	\$ -
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(30)	-	\$ (30)
28		Sub-total	\$ (30)	\$ -	\$ (30)
29		Total Water Service Revenues	\$ 248,361	\$ -	\$ 248,361
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	\$ -
32	611	Miscellaneous Service Revenues	10	-	\$ 10
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(98)	-	\$ (98)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (88)	\$ -	\$ (88)
38	501	Total operating revenues	\$ 248,273	\$ -	\$ 248,273

**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		1,773	\$ 1,773	
4	701	Operation supervision, labor and expenses			C	-	\$ -	
5	702	Operation labor and expenses	A	B		-	\$ -	
6	703	Miscellaneous expenses	A			-	\$ -	
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	-	\$ -	
8		<b>Maintenance</b>						
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			-	\$ -	
13	708	Maintenance of source of supply facilities		B		-	\$ -	
14	709	Maintenance of lake, river and other intakes	A			-	\$ -	
15	710	Maintenance of springs and tunnels	A			-	\$ -	
16	711	Maintenance of wells	A			-	\$ -	
17	712	Maintenance of supply mains	A			-	\$ -	
18	713	Maintenance of other source of supply plant	A	B		-	\$ -	
19		<b>Total source of supply expense</b>				\$ 1,773	\$ -	\$ 1,773
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		5,027	\$ 5,027	
28	725	Miscellaneous expenses	A			-	\$ -	
29	726	Fuel or power purchased for pumping	A	B	C	21,966	\$ 21,966	
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		12,686	\$ 12,686	
36	733	Maintenance of other pumping plant	A	B		-	\$ -	
37		<b>Total pumping expenses</b>				\$ 39,679	\$ -	\$ 39,679

**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		2,886	\$ 2,886	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			35,200	\$ 35,200	
43	743	Miscellaneous expenses	A	B		7,486	\$ 7,486	
44	744	Chemicals and filtering materials	A	B		5,098	\$ 5,098	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B		-	\$ -	
49	748	Maintenance of water treatment equipment	A	B		4,528	\$ 4,528	
50		<b>Total water treatment expenses</b>				\$ 55,198	\$ - \$ 55,198	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		-	\$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A			-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A			-	\$ -	
58	754	Meter expenses	A			150	\$ 150	
59	755	Customer installations expenses	A			-	\$ -	
60	756	Miscellaneous expenses	A			85,748	\$ 85,748	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	\$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B		-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B		-	\$ -	
66	761	Maintenance of trans. and distribution mains	A			1,337	\$ 1,337	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A			-	\$ -	
69	763	Maintenance of services	A			-	\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A			-	\$ -	
72	765	Maintenance of hydrants	A			-	\$ -	
73	766	Maintenance of miscellaneous plant	A			-	\$ -	
74		<b>Total transmission and distribution expenses</b>				\$ 87,235	\$ - \$ 87,235	

**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				-		\$ -
78	771	Supervision	A	B		-		\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		7,243		\$ 7,243
81	773	Customer records and collection expenses	A			-		\$ -
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-		\$ -
84	775	Uncollectible accounts	A	B	C	-		\$ -
85		<b>Total customer account expenses</b>				\$ 7,243	\$ -	\$ 7,243
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-		\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-		\$ -
91	783	Advertising expenses	A			-		\$ -
92	784	Miscellaneous, jobbing and contract work	A			-		\$ -
93	785	Merchandising, jobbing and contract work	A			-		\$ -
94		<b>Total sales expenses</b>				\$ -		\$ -
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-		\$ -
98		<b>Total recycled water expenses</b>				\$ -		\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				-		\$ -
102	791	Administrative and general salaries	A	B	C	20,134		\$ 20,134
103	792	Office supplies and other expenses	A	B	C	688		\$ 688
104	793	Property insurance	A			-		\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			4,173		\$ 4,173
107	795	Employees' pensions and benefits	A	B	C	16,246		\$ 16,246
108	796	Franchise requirements	A	B	C	230		\$ 230
109	797	Regulatory commission expenses	A	B	C	-		\$ -
110	798	Outside services employed	A			10,364		\$ 10,364
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			80		\$ 80
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	214		\$ 214
116		<b>Total administrative and general expenses</b>				\$ 52,129	\$ -	\$ 52,129
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges				-		\$ -
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>				\$ -	\$ -	\$ -
123		<b>Total operating expenses</b>				\$ 243,257	\$ -	\$ 243,257

**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")	\$ (3,420)	(3,420)			
2	CA corp franchise taxes ("CCFT")(current)	\$ (1,557)	(1,557)			
3	Property taxes	\$ -	-			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (343)	(343)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 128	128			
8	Payroll taxes	\$ 3,240	3,240			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ (1,952)	\$ (1,952)	\$ -	\$ -	\$ -

**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	Treatment Plant	American	Coloma Plt					1,859,792	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	None	
17	Annual quantities purchased	0	(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.  
<sup>2</sup> 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  
 San Juan Oaks  
 Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2025 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
San Juan Oaks	136 - San Juan Oaks	San Juan Oaks Well 3	166.0	45	570	16	650	
San Juan Oaks	136 - San Juan Oaks	San Juan Oaks Well 4	227.0	55	570	16	650	

Golden State Water Company  
San Juan Oaks  
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Juan Oaks	136 - San Juan Oaks	Reservoir 1	0.518	Elev Resv	Steel	
San Juan Oaks	137 - San Juan Oaks	Reservoir 2	0.518	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	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	56	-	-	31	-	11	215	-
16	Asbestos Cement	-	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	560	455	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	34	-	-	24,093	-
20	Falvanized Iron Pipe	-	-	-	-	-	-	-	-	-
21										
22	Total	-	56	-	-	65	-	571	24,764	-

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		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	314
28	Asbestos Cement	-	-	-	-	-	-	-	-	-
29	Ductile Iron	-	-	-	-	-	-	-	-	1,015
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	10,058	-	-	-	-	-	-	-	34,185
32	Falvanized Iron Pipe	-	-	-	-	-	-	-	-	-
33										
34	Total	10,058	-	-	-	-	-	-	-	35,514

<b>SCHEDULE D-4 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	-	94	-	-
Commercial	-	6	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	5	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	-	105	-	-
Private fire connections	-	-	-	-
Public fire hydrants	-	-	-	-
Total *	-	105	-	-

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

<b>SCHEDULE D-5 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	-	-
3/4 - in	-	-
1 - in	102	98
1 1/2 - in	-	-
2 - in	5	5
3 - in	-	-
4 - in	1	1
6 - in	1	1
8 - in	-	-
Other	-	-
Total *	109	105

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

<b>SCHEDULE D-6 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 . . . . .	113
2. More than 10, but less than 15 years . . . . .	-
3. More than 15 years . . . . .	-

**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	-	-	-	-	94	311	367	772
Commercial	-	-	-	-	56	187	(27)	216
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	510	448	955	1,913
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	660	946	1,295	2,901

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	530	509	339	327	339	2,044	2,816	-
Commercial	51	283	124	219	58	735	951	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	16,028	5,117	5,862	714	282	28,003	29,916	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	16,609	5,909	6,325	1,260	679	30,782	33,683	-

<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 \_\_\_\_\_ 433 \*

\* Assume 4,1223 per household times 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><u>                    -</u></u>
100-3	Construction Work in Progress	\$ <u><u>                    -</u></u>
241	Advances for Construction	\$ <u><u>          4,007,714</u></u>
265	Contributions in Aid of Construction	\$ <u><u>          4,062,436</u></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 San Juan Oaks District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 3005 Gold Canal Drive, Rancho Cordova CA 95670  
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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