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2020
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Dimas Location: San Dimas, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2021**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. This report must cover the calendar year from January 1, 2020 through December 31, 2020. 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	12,031	-	-	-	\$ 12,031
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,281,077	-	-	-	\$ 1,281,077
5		Total Intangible Plant	\$ 1,293,108	\$ -	\$ -	\$ -	\$ 1,293,108
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 489,290	\$ -	\$ -	\$ -	\$ 489,290
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	37,673	-	-	-	\$ 37,673
12	312	Collecting and Impounding Reservoirs	57,409	-	-	-	\$ 57,409
13	313	Lake, River and Other Intakes	6,159	-	-	-	\$ 6,159
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	1,224,908	-	-	-	\$ 1,224,908
16	316	Supply Mains	1,241,434	15,774	-	-	\$ 1,257,208
17	317	Other Source of Supply Plant	20,847	-	-	-	\$ 20,847
18		Total Source of Supply Plant	\$ 2,588,430	\$ 15,774	\$ -	\$ -	\$ 2,604,204
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	933,390	69,442	(1,300)	-	\$ 1,001,532
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,594,631	114,198	(70,501)	(251,977)	\$ 4,386,351
25	325	Other Pumping Plant	761,623	1,586,108	(20,067)	251,977	\$ 2,579,641
26		Total Pumping Plant	\$ 6,289,644	\$ 1,769,748	\$ (91,868)	\$ -	\$ 7,967,524
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	236,803	4,752	-	-	\$ 241,555
30	332	Water Treatment Equipment	3,659,781	23,478	(26,412)	-	\$ 3,656,847
31		Total Water Treatment Plant	\$ 3,896,584	\$ 28,230	\$ (26,412)	\$ -	\$ 3,898,402

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	31,275	-	-	-	\$ 31,275
34	342	Reservoirs and Tanks	3,948,682	41,158	71,766	-	\$ 4,061,606
35	343	Transmission and Distribution Mains	37,805,317	2,000,871	(28,188)	-	\$ 39,778,000
36	344	Fire Mains	269,205	50,752	-	-	\$ 319,957
37	345	Services	13,996,603	132,027	(85,234)	-	\$ 14,043,396
38	346	Meters	3,050,399	204,237	(25,299)	-	\$ 3,229,337
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,994,339	84,314	(24,841)	-	\$ 5,053,812
41	349	Other Transmission and Distribution Plant	254,188	-	-	-	\$ 254,188
42		Total Transmission and Distribution Plant	\$ 64,350,008	\$ 2,513,359	\$ (91,796)	\$ -	\$ 66,771,571
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	299,263	-	-	-	\$ 299,263
46	372	Office Furniture and Equipment	104,523	-	(1,561)	-	\$ 102,962
47	373	Transportation Equipment	377,217	7,298	(4,746)	-	\$ 379,769
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	16,321	-	-	-	\$ 16,321
51	377	Power Operated Equipment	446,275	-	-	-	\$ 446,275
52	378	Tools, Shop and Garage Equipment	172,450	3,416	-	-	\$ 175,866
53	379	Other General Plant	112,745	-	-	-	\$ 112,745
54		Total General Plant	\$ 1,528,794	\$ 10,714	\$ (6,307)	\$ -	\$ 1,533,201
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	3,055	-	-	-	\$ 3,055
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 3,055	\$ -	\$ -	\$ -	\$ 3,055
61		Total Utility Plant in Service	\$ 80,438,913	\$ 4,337,825	\$ (216,383)	\$ -	\$ 84,560,355

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	Refer to Company Schedule A-1b				
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	84,804,242	80,682,799
3		Construction Work in Progress	4,434,065	2,889,351
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 89,238,306	\$ 83,572,150
6		Less Accumulated Depreciation		
7		Plant in Service	31,034,466	30,294,917
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 31,034,466	\$ 30,294,917
10		Less Other Reserves		
11		Deferred Income Taxes	11,307,851	11,026,691
12		Deferred Investment Tax Credit	164,626	174,130
13		Other Reserves	137,906	110,034
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,610,384	\$ 11,310,856
15		Less Adjustments		
16		Contributions in Aid of Construction	3,136,274	3,106,439
17		Advances for Construction	3,092,932	3,306,973
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 6,229,205	\$ 6,413,413
20		Add Materials and Supplies	335,181	150,187
21		Add Working Cash (=Line 34)	(17,148)	(17,148)
22		Add General Office, Regions, District Office and CSA allocation	2,426,726	2,980,347
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 43,109,010	\$ 38,666,351
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")	\$ (17,148)	\$ (17,148)
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Region 3 Customer Service Areas

DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND TAXES AND ACCRUING DEPRECIATION

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2019 PROPOSED (\$'000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	17,081.0	60.0	1,025,540.1
2 72600	POWER FOR PUMPING	4,365.7	55.4	241,667.1
3 73500	PUMP TAXES	13,371.3	114.1	1,525,434.8
4 74400	CHEMICALS	1,458.6	26.0	37,897.8
5 77300	COMMON CUSTOMER ACCOUNT	2,885.6	45.0	129,965.4
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	287.1	0.0	0.0
8 78000	OPERATION LABOR	4,081.8	12.5	51,023.1
9 78100	ALL OTHER OPERATION EXPENSES	1,489.7	83.4	124,250.6
10 78700	MAINTENANCE LABOR	1,843.9	12.5	23,048.9
11 78800	ALL OTHER MAINTENANCE EXPENSES	6,364.5	46.7	297,084.9
12 79200	OFFICE SUPPLIES AND EXPENSE	562.1	23.0	12,927.9
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	192.4	(156.5)	(30,110.6)
15 79500	PENSIONS AND BENEFITS	2,425.8	4.8	11,571.1
16 79600	BUSINESS MEALS	10.1	27.5	276.6
17 79700	REGULATORY COMMISSION	0.0	0.0	0.0
18 79800	OUTSIDE SERVICES	109.9	31.6	3,478.7
19 79900	MISCELLANEOUS	4.0	(579.4)	(2,343.0)
20 79910	ALLOCATED GENERAL OFFICE	18,606.7	0.2	3,782.0
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	249.7	24.0	5,982.4
22 81100	RENT	237.9	(19.4)	(4,606.9)
23 81500	A&G LABOR	1,307.6	12.5	16,344.7
24 50300	DEPRECIATION AND AMORTIZATION	9,941.2	0.0	0.0
25 50710	PROPERTY TAXES	3,450.5	40.0	138,021.3
26 50720	PAYROLL TAXES	600.3	13.5	8,103.4
27 50730	LOCAL TAXES	1,288.5	182.5	235,149.2
28	STATE INCOME TAX	1,527.5	96.0	146,636.4
29	FEDERAL INCOME TAX	3,679.5	106.0	390,027.7
30	TOTAL OPERATING EXPENSES	97,423.0		4,391,153.7
31	AVERAGE LAG ----->			45.07

AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION IN ADVANCE OF COLLECTING REVENUES
(\$ in Thousands)

32	(1) Average Lag in Collection of Revenues	44.70 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	45.07 days
34	(3) Excess of Collection Lag over Payment Lag	-0.37 days
35	(4) Total of Expenses, Taxes and Depreciation	\$97,423.0
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$266.9
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$99.6</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

DISTRICT WORKING CASH ALLOCATION	
Orange County	(43.8)
Claremont	(14.2)
San Dimas	(17.1)
San Gabriel Valley	(10.3)
Barstow	(8.6)
Calipatria	(1.2)
Desert	(2.6)
Wrightwood	(1.8)
Total Region III	(99.6)

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	29,099,134	1,195,789			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,231,610	39,494			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	60,830	-			
7	(e) Charged to clearing accounts	3,444	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,295,884	\$ 39,494	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(216,383)	-			
13	(b) Cost of removal	(379,450)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (595,833)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 29,799,185	\$ 1,235,283	\$ -	\$ -	\$ -
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	(32,187)	-	-	-	\$ (32,187)
3	312	Collecting and Impounding Reservoirs	(53,091)	(270)	-	-	\$ (53,361)
4	313	Lake, river and Other Intakes	(5,805)	(20)	-	-	\$ (5,825)
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(166,993)	(24,498)	-	-	\$ (191,491)
7	316	Supply Mains	(204,551)	(19,864)	-	8,273	\$ (216,142)
8	317	Other Source of Supply Plant	(16,157)	(986)	-	-	\$ (17,143)
9		Total Source of Supply Plant	\$ (478,784)	\$ (45,638)	\$ -	\$ 8,273	\$ (516,149)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(432,203)	(22,348)	1,300	-	\$ (453,251)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,699,032)	(120,794)	156,842	55,834	\$ (1,607,150)
16	325	Other Pumping Plant	(410,573)	(60,978)	(66,274)	19,483	\$ (518,342)
17		Total Pumping Plant	\$ (2,541,808)	\$ (204,120)	\$ 91,868	\$ 75,317	\$ (2,578,743)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(44,593)	(7,510)	-	2,278	\$ (49,825)
21	332	Water Treatment Equipment	(1,552,228)	(110,847)	26,412	200	\$ (1,636,463)
22		Total Water Treatment Plant	\$ (1,596,821)	\$ (118,357)	\$ 26,412	\$ 2,478	\$ (1,686,288)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(31,233)	(43)	-	-	\$ (31,276)
26	342	Reservoirs and Tanks	(2,332,827)	(58,876)	(71,766)	13,116	\$ (2,450,353)
27	343	Transmission and Distribution Mains	(12,439,277)	(438,346)	28,188	101,067	\$ (12,748,368)
28	344	Fire Mains	(28,472)	(5,951)	-	-	\$ (34,423)
29	345	Services	(5,508,523)	(162,632)	85,234	149,871	\$ (5,436,050)
30	346	Meters	(1,388,589)	(154,795)	25,299	19,025	\$ (1,499,060)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,583,776)	(73,854)	24,841	9,409	\$ (1,623,380)
33	349	Other Transmission and Distribution Plant	(48,047)	(3,991)	-	-	\$ (52,038)
34		Total Transmission and Distribution Plant	\$ (23,360,744)	\$ (898,488)	\$ 91,796	\$ 292,488	\$ (23,874,948)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(197,377)	(4,070)	-	-	\$ (201,447)
38	372	Office Furniture and Equipment	(83,332)	(3,686)	1,561	-	\$ (85,457)
39	373	Transportation Equipment	(334,473)	(3,444)	4,746	894	\$ (332,277)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(13,138)	-	-	-	\$ (13,138)
43	377	Power Operated Equipment	(283,060)	(2,945)	-	-	\$ (286,005)
44	378	Tools, Shop and Garage Equipment	(159,619)	(6,583)	-	-	\$ (166,202)
45	379	Other General Plant	(82,953)	(8,512)	-	-	\$ (91,465)
46	390	Other Tangible Property	(3,015)	(41)	-	-	\$ (3,056)
47	391	Water Plant Purchased	35,990	-	-	-	\$ 35,990
48		Total General Plant	\$ (1,120,977)	\$ (29,281)	\$ 6,307	\$ 894	\$ (1,143,057)
49		Total	\$ (29,099,134)	\$ (1,295,884)	\$ 216,383	\$ 379,450	\$ (29,799,185)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	15,314,739	13,388,861	\$ 1,925,878
4		601-1.2 Metered Sales Low Income Discount (Debit)	(276,581)	(300,156)	\$ 23,575
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	281,754	307,111	\$ (25,357)
6		601-2 Commercial Sales (2)	6,708,574	6,268,369	\$ 440,205
7		601-3 Industrial Sales	777	760	\$ 17
8		601-4 Sales to Public Authorities	1,534,228	1,426,895	\$ 107,333
9		Sub-total	\$ 23,563,491	\$ 21,091,840	\$ 2,471,651
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	1,025,261	860,103	\$ 165,158
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,025,261	\$ 860,103	\$ 165,158
22	604	Private Fire Protection Service	79,338	78,595	\$ 743
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	531	1,297	\$ (766)
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(9,410)	(27,805)	\$ 18,395
28		Sub-total	\$ 70,459	\$ 52,087	\$ 18,372
29		Total Water Service Revenues	\$ 24,659,211	\$ 22,004,030	\$ 2,655,181
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	22,122	95,598	\$ (73,476)
32	611	Miscellaneous Service Revenues	13,025	43,885	\$ (30,860)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	149,694	(28,065)	\$ 177,759
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 184,841	\$ 111,418	\$ 73,423
38	501	Total operating revenues	\$ 24,844,052	\$ 22,115,448	\$ 2,728,604

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

(2) Region III WRAM, in its entirety, is included in Orange County operating revenues. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		8,738	9,999	\$ (1,261)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		10,545	4,455	\$ 6,090
6	703	Miscellaneous expenses	A			1,222	1,015	\$ 207
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	10,259,352	9,430,702	\$ 828,650
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		8,737	9,998	\$ (1,261)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		2,048	-	\$ 2,048
12	708	Maintenance of collect and impound reservoirs	A			204,637	(8,894)	\$ 213,531
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			112	-	\$ 112
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			50,405	13,427	\$ 36,978
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		265	-	\$ 265
19		Total source of supply expense				\$ 10,546,061	\$ 9,460,702	\$ 1,085,359
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		163	-	\$ 163
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		68,897	13,711	\$ 55,186
28	725	Miscellaneous expenses	A			88,823	71,745	\$ 17,078
29	726	Fuel or power purchased for pumping	A	B	C	369,320	284,106	\$ 85,214
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	1,590	\$ (1,590)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		18,525	16	\$ 18,509
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		161,738	103,611	\$ 58,127
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 707,466	\$ 474,779	\$ 232,687

(1) Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		7,779	-	\$ 7,779
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			80,433	86,456	\$ (6,023)
43	743	Miscellaneous expenses	A	B		2,664	4,461	\$ (1,797)
44	744	Chemicals and filtering materials	A	B		245,471	6,534	\$ 238,937
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		225	-	\$ 225
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		86,380	106,913	\$ (20,533)
50		Total water treatment expenses				\$ 422,952	\$ 204,364	\$ 218,588
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		7,879	17,638	\$ (9,759)
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			29,083	23,283	\$ 5,800
58	754	Meter expenses	A			49,769	54,022	\$ (4,253)
59	755	Customer installations expenses	A			62,633	62,875	\$ (242)
60	756	Miscellaneous expenses	A			151,717	121,005	\$ 30,712
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		18,808	22,615	\$ (3,807)
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		23,720	18,618	\$ 5,102
66	761	Maintenance of trans. and distribution mains	A			333,292	240,671	\$ 92,621
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			158,788	144,682	\$ 14,106
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			24,408	22,683	\$ 1,725
72	765	Maintenance of hydrants	A			12,914	16,926	\$ (4,012)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 873,011	\$ 745,018	\$ 127,993

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			271,004	255,208	\$ 15,796	
78	771	Supervision	A	B	8,085	14,838	\$ (6,753)	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	107,093	91,639	\$ 15,454	
81	773	Customer records and collection expenses	A		67,921	89,461	\$ (21,540)	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		200	(1)	\$ 201	
84	775	Uncollectible accounts	A	B	57,464	29,850	\$ 27,614	
85		Total customer account expenses			\$ 511,767	\$ 480,995	\$ 30,772	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		-	-	\$ -	
91	783	Advertising expenses	A		-	2,639	\$ (2,639)	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ -	\$ 2,639	\$ (2,639)	
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			3,275,080	3,099,227	\$ 175,853	
102	791	Administrative and general salaries	A	B	10,979	12,248	\$ (1,269)	
103	792	Office supplies and other expenses	A	B	85,054	91,847	\$ (6,793)	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		64,558	53,620	\$ 10,938	
107	795	Employees' pensions and benefits	A	B	282,984	321,286	\$ (38,302)	
108	796	Franchise requirements	A	B	1,124	1,546	\$ (422)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		25,383	10,313	\$ 15,070	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		-	590	\$ (590)	
114		Maintenance						
115	805	Maintenance of general plant	A	B	170,943	108,522	\$ 62,421	
116		Total administrative and general expenses			\$ 3,916,105	\$ 3,699,199	\$ 216,906	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>			22,122	95,598	\$ (73,476)	
119	811	Rents	A	B	-	-	\$ -	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		Total miscellaneous			\$ 22,122	\$ 95,598	\$ (73,476)	
123		Total operating expenses			\$ 16,999,484	\$ 15,163,294	\$ 1,836,190	

(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")	\$ 798,218	798,218			
2	CA corp franchise taxes ("CCFT")(current)	\$ 312,315	312,315			
3	Property taxes	\$ 639,417	639,417			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 33,899	33,899			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 3,936	3,936			
8	Payroll taxes	\$ 53,947	53,947			
9	Franchise taxes including licenses & filing fees	\$ 192,152	192,152			
10	Groundwater production assessments (pump taxes)	\$ 303,199	303,199			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 2,337,083	\$ 2,337,083	\$ -	\$ -	\$ -

**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								
	Three Valleys MWD				3,786,649				
	Walnut Valley Water District				92,197				
	Covina Irrigating				242,139				
17	Annual quantities purchased				4,120,985 (Unit chosen) ²		CCF		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

**SCHEDULE D-2
Description of Storage Facilities**

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

Golden State Water Company
San Dimas
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
San Dimas	326 - San Dimas	Artesia 3 Well 3	170.8	0	600	20	201	
San Dimas	326 - San Dimas	Baseline 3 Well 3	169.3	0	496	16	500	Out of Service
San Dimas	326 - San Dimas	Baseline 4 Well 4		0	690	24	750	Out of Service
San Dimas	326 - San Dimas	City Well 1	51.5	177	312	16	200	
San Dimas	326 - San Dimas	Columbia 4 and Resv Well 4	110.0	0.02	248	16	400	
San Dimas	326 - San Dimas	Highway Well 1	175.5	20	790	18	650	
San Dimas	326 - San Dimas	Highway Well 2	184.3	736	810	20	550	
San Dimas	326 - San Dimas	Malone Well 1	90.9	436	700	16	385	

Golden State Water Company
San Dimas
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Dimas	326 - San Dimas	Charter Oak Reservoir	1.500	Ground	Concrete	
San Dimas	326 - San Dimas	Columbia 4 and Resv Reservoir	0.680	Ground	Concrete	
San Dimas	326 - San Dimas	Eaglecliff Reservoir	1.500	Elev. Resv	Steel	
San Dimas	326 - San Dimas	Highway Reservoir	0.214	Ground	Steel	
San Dimas	326 - San Dimas	Los Palos Reservoir	1.000	Elev. Resv	Steel	
San Dimas	326 - San Dimas	Malone Forebay	0.004	Forebay	Steel	
San Dimas	326 - San Dimas	Mud Springs Forebay	0.040	Forebay	Steel	Out of Service
San Dimas	326 - San Dimas	Puddingstone Resv Reservoir	0.300	Elev. Resv	Steel	
San Dimas	326 - San Dimas	Terrebonne Reservoir	0.257	Elev. Resv	Steel	
San Dimas	326 - San Dimas	Via Blanca Reservoir	0.500	Elev. Resv	Steel	
San Dimas	326 - San Dimas	Vinnell Reservoir	3.100	Elev. Resv	Concrete	
San Dimas	326 - San Dimas	Wayhill East Reservoir	0.500	Elev. Resv	Concrete	
San Dimas	326 - San Dimas	Wayhill West Reservoir	0.500	Elev. Resv	Concrete	

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	-	-	-	-	4,017	-	39,334	36,020	26,992
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	1,657	-	31,767	19,005	8,896
16	Asbestos Cement	184	-	-	-	27,357	-	126,472	159,483	46,664
17	Ductile Iron	-	-	-	-	985	-	8,470	74,368	3,950
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	7,558	-	32,735	101,161	5,665
20										
21										
22	Total	184	-	-	-	41,574	-	238,778	390,037	92,167

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	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	17,113	12,626	17,436	2,712	-	6,924	68	-	163,242
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	3,910	2,480	-	-	-	528	-	-	68,243
28	Asbestos Cement	71,705	2,461	10,364	5,243	2,282	-	799	-	453,014
29	Ductile Iron	36,104	22	6,669	-	20	-	-	-	130,588
30	HDPE	-	506	-	-	-	-	-	-	506
31	PVC	24,978	-	25	-	-	-	-	-	172,122
32										
33										
34	Total	153,810	18,095	34,494	7,955	2,302	7,452	867	-	987,715

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	14,756	14,820	-	-
Commercial	1,031	1,035	-	-
Industrial	1	1	-	-
Public authorities	161	161	-	-
Irrigation	115	124	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	16,066	16,143	-	-
Private fire connections	-	-	196	199
Public fire hydrants	-	-	-	-
Total *	16,066	16,143	196	199

* Data run as of 1/2/2020 and 1/4/2021, 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	6,760	
3/4 - in	4,346	3,487
1 - in	4,462	11,774
1 1/2 - in	182	56
2 - in	590	731
3 - in	48	20
4 - in	23	80
6 - in	10	100
8 - in	6	79
Other	-	15
Total *	16,427	16,342

* Data run as of 1/4/2021

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 . . .	1,210
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	10,012
2. More than 10, but less than 15 years	4,587
3. More than 15 years	1,828

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	139,755	164,608	151,226	134,994	206,261	228,497	290,204	1,315,545
Commercial	67,096	78,554	76,223	63,158	94,427	105,121	152,623	637,202
Industrial	-	-	-	-	-	-	-	-
Public authorities	9,550	15,634	13,273	10,771	25,882	30,358	39,973	145,441
Irrigation	3,011	7,435	8,691	13,101	16,804	28,385	38,871	116,298
Other	10	46	5	-	-	56	-	117
Contract	-	-	-	-	-	-	-	-
Total	219,422	266,277	249,418	222,024	343,374	392,417	521,671	2,214,603

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	291,993	285,670	262,421	238,509	200,050	1,278,643	2,594,188	2,329,222	
Commercial	118,731	130,813	123,780	110,589	104,732	588,645	1,225,847	1,205,349	
Industrial	-	-	-	-	-	-	-	3	
Public authorities	40,784	31,147	37,319	21,908	18,188	149,346	294,787	288,848	
Irrigation	40,110	35,716	32,104	26,783	20,649	155,362	271,660	235,729	
Other	1	-	22	83	227	333	450	338	
Contract	-	-	-	-	-	-	-	-	
Total	491,619	483,346	455,646	397,872	343,846	2,172,329	4,386,932	4,059,489	

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 _____ 68,512 *

* Assumes 4.1924 per household.

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>335,181</u></u>
100-3	Construction Work in Progress	\$	<u><u>4,434,065</u></u>
241	Advances for Construction	\$	<u><u>3,092,932</u></u>
265	Contributions in Aid of Construction	\$	<u><u>3,136,274</u></u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

of San Dimas District
Name of District

of Golden State Water Company
Name of Utility

at 121 Exchange Place, San Dimas, CA 91773
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 17, 2021
Date

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