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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024**, 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, 2023 through December 31, 2023. 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	\$ 477,988	\$ -	\$ -	\$ (8,235)	\$ 469,753
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	339,296	-	-	-	\$ 339,296
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	1,215,111	-	-	-	\$ 1,215,111
16	316	Supply Mains	1,291,154	-	(4,389)	-	\$ 1,286,765
17	317	Other Source of Supply Plant	20,847	-	-	-	\$ 20,847
18		Total Source of Supply Plant	\$ 2,929,976	\$ -	\$ (4,389)	\$ -	\$ 2,925,587
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,041,199	462,518	(2,614)	-	\$ 1,501,102
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,853,739	604,691	(105,069)	-	\$ 7,353,361
25	325	Other Pumping Plant	2,796,022	1,302,722	(60,137)	-	\$ 4,038,607
26		Total Pumping Plant	\$ 10,690,960	\$ 2,369,931	\$ (167,821)	\$ -	\$ 12,893,070
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	241,555	28,538	(3,253)	-	\$ 266,840
30	332	Water Treatment Equipment	3,736,978	5,770	-	-	\$ 3,742,748
31		Total Water Treatment Plant	\$ 3,978,533	\$ 34,308	\$ (3,253)	\$ -	\$ 4,009,588

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	50,688	-	-	\$ 81,963
34	342	Reservoirs and Tanks	4,056,662	1,344,766	-	-	\$ 5,401,428
35	343	Transmission and Distribution Mains	41,241,151	4,982,976	(1,872)	-	\$ 46,222,256
36	344	Fire Mains	408,402	40,530	-	-	\$ 448,932
37	345	Services	15,257,323	734,438	(19,896)	-	\$ 15,971,866
38	346	Meters	3,277,767	(15,468)	(241,513)	-	\$ 3,020,786
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,269,170	294,421	(3,438)	-	\$ 5,560,152
41	349	Other Transmission and Distribution Plant	254,188	-	-	-	\$ 254,188
42		Total Transmission and Distribution Plant	\$ 69,795,938	\$ 7,432,351	\$ (266,718)	\$ -	\$ 76,961,571
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	295,404	71,903	-	-	\$ 367,306
46	372	Office Furniture and Equipment	114,359	-	-	-	\$ 114,359
47	373	Transportation Equipment	503,979	228,000	(89,860)	(33,241)	\$ 608,877
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	16,321	-	(12,573)	-	\$ 3,748
51	377	Power Operated Equipment	445,607	-	(20,535)	(171,160)	\$ 253,912
52	378	Tools, Shop and Garage Equipment	197,537	-	(16,754)	-	\$ 180,783
53	379	Other General Plant	112,745	43,325	-	-	\$ 156,070
54		Total General Plant	\$ 1,685,951	\$ 343,228	\$ (139,721)	\$ (204,401)	\$ 1,685,057
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	\$ 90,855,507	\$ 10,179,817	\$ (581,901)	\$ (212,635)	\$ 100,240,788

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	100,484,674	91,099,393
3		Construction Work in Progress	13,689,515	11,537,175
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 114,174,189	\$ 102,636,569
6		Less Accumulated Depreciation		
7		Plant in Service	33,567,786	32,995,640
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 33,567,786	\$ 32,995,640
10		Less Other Reserves		
11		Deferred Income Taxes	11,437,231	11,420,943
12		Deferred Investment Tax Credit	136,114	145,618
13		Other Reserves	159,078	182,409
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,732,423	\$ 11,748,970
15		Less Adjustments		
16		Contributions in Aid of Construction	3,444,900	3,394,680
17		Advances for Construction	3,676,223	3,023,862
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,121,123	\$ 6,418,542
20		Add Materials and Supplies	293,751	286,027
21		Add Working Cash (=Line 34)	302,408	302,408
22		Add General Office, Regions, District Office and CSA allocation	2,368,214	2,473,497
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 64,717,230	\$ 54,535,348
		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")	\$ 302,408	\$ 302,408
		* 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	31,733,812	1,274,051	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,637,482	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	71,377	-			
7	(e) Charged to clearing accounts	13,220	-			
8	(f) Salvage recovered	26,439	-			
9	(g) All other credits ¹	193,800	-			
10	Total credits	\$ 1,942,317	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(581,901)	-			
13	(b) Cost of removal	(400,670)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (982,572)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 32,693,558	\$ 1,274,051	\$ -	\$ -	\$ -
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						
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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	(34,337)	(4,369)	-	-	\$ (38,706)
3	312	Collecting and Impounding Reservoirs	(53,901)	(717)	-	-	\$ (54,618)
4	313	Lake, river and Other Intakes	(5,865)	(20)	-	-	\$ (5,885)
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(246,498)	(32,338)	-	-	\$ (278,836)
7	316	Supply Mains	(240,065)	(22,036)	4,389	-	\$ (257,712)
8	317	Other Source of Supply Plant	(19,115)	(636)	-	-	\$ (19,751)
9		Total Source of Supply Plant	\$ (599,781)	\$ (60,117)	\$ 4,389	\$ -	\$ (655,509)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(498,423)	(35,324)	2,614	15,738	\$ (515,395)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,756,080)	(236,881)	105,069	43,784	\$ (1,844,108)
16	325	Other Pumping Plant	(673,021)	(145,722)	60,137	1,185	\$ (757,421)
17		Total Pumping Plant	\$ (2,927,524)	\$ (417,927)	\$ 167,821	\$ 60,706	\$ (3,116,924)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(64,995)	(10,460)	3,253	-	\$ (72,203)
21	332	Water Treatment Equipment	(1,850,683)	(139,442)	-	-	\$ (1,990,125)
22		Total Water Treatment Plant	\$ (1,915,678)	\$ (149,902)	\$ 3,253	\$ -	\$ (2,062,327)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(31,276)	(2,028)	-	-	\$ (33,304)
26	342	Reservoirs and Tanks	(2,551,354)	(78,305)	-	279	\$ (2,629,380)
27	343	Transmission and Distribution Mains	(13,482,577)	(511,095)	1,872	3,842	\$ (13,987,958)
28	344	Fire Mains	(49,346)	(8,741)	-	-	\$ (58,087)
29	345	Services	(5,662,992)	(208,653)	19,896	217,632	\$ (5,634,117)
30	346	Meters	(1,570,185)	(150,815)	241,513	105,583	\$ (1,373,904)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,736,253)	(80,661)	3,438	1,552	\$ (1,811,924)
33	349	Other Transmission and Distribution Plant	(60,020)	(5,160)	-	-	\$ (65,180)
34		Total Transmission and Distribution Plant	\$ (25,144,003)	\$ (1,045,458)	\$ 266,718	\$ 328,888	\$ (25,593,855)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(205,702)	(5,890)	-	136	\$ (211,455)
38	372	Office Furniture and Equipment	(92,646)	(13,345)	-	-	\$ (105,991)
39	373	Transportation Equipment	(295,461)	(13,220)	56,619	(15,500)	\$ (267,562)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(13,138)	(32)	12,573	-	\$ (597)
43	377	Power Operated Equipment	(291,225)	(6,367)	(140,025)	-	\$ (437,616)
44	378	Tools, Shop and Garage Equipment	(173,099)	(4,642)	16,754	-	\$ (160,987)
45	379	Other General Plant	(108,489)	(5,180)	-	-	\$ (113,669)
46	390	Other Tangible Property	(3,056)	-	-	-	\$ (3,056)
47	391	Water Plant Purchased	35,990	-	-	-	\$ 35,990
48		Total General Plant	\$ (1,146,826)	\$ (48,674)	\$ (54,079)	\$ (15,364)	\$ (1,264,943)
49		Total	\$ (31,733,812)	\$ (1,722,078)	\$ 388,101	\$ 374,231	\$ (32,693,558)

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)	16,423,067	14,446,555	\$ 1,976,512
4		601-1.2 Metered Sales Low Income Discount (Debit)	(424,800)	(395,502)	\$ (29,298)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	429,414	399,922	\$ 29,492
6		601-2 Commercial Sales (2)	7,812,864	7,448,483	\$ 364,381
7		601-3 Industrial Sales	1,016	840	\$ 176
8		601-4 Sales to Public Authorities	1,616,847	1,669,792	\$ (52,945)
9		Sub-total	\$ 25,858,408	\$ 23,570,090	\$ 2,288,318
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	1,063,379	1,111,506	\$ (48,127)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,063,379	\$ 1,111,506	\$ (48,127)
22	604	Private Fire Protection Service	126,135	80,141	\$ 45,994
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	(8,423)	(6,187)	\$ (2,236)
28		Sub-total	\$ 117,712	\$ 73,954	\$ 43,758
29		Total Water Service Revenues	\$ 27,039,499	\$ 24,755,550	\$ 2,283,949
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	90,607	-	\$ 90,607
32	611	Miscellaneous Service Revenues	98,268	37,915	\$ 60,353
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	61,708	(611,320)	\$ 673,028
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 250,583	\$ (573,405)	\$ 823,988
38	501	Total operating revenues	\$ 27,290,082	\$ 24,182,145	\$ 3,107,937

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

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

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		8,197	11,151	\$ (2,954)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	138	\$ (138)
6	703	Miscellaneous expenses	A			2,193	1,472	\$ 721
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	9,237,377	9,176,835	\$ 60,542
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		8,197	11,152	\$ (2,955)
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			6,633	4,320	\$ 2,313
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			81	-	\$ 81
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			7,707	12,907	\$ (5,200)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		6,185	1,768	\$ 4,417
19		Total source of supply expense				\$ 9,276,570	\$ 9,219,743	\$ 56,827
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C		-	\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B			-	\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		110,314	102,671	\$ 7,643
28	725	Miscellaneous expenses	A			113,672	136,415	\$ (22,743)
29	726	Fuel or power purchased for pumping	A	B	C	613,417	675,016	\$ (61,599)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		6,847	4,598	\$ 2,249
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		147,046	162,224	\$ (15,178)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 991,296	\$ 1,080,924	\$ (89,628)

(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		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			137,837	125,605	\$ 12,232
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		41,515	63,157	\$ (21,642)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		50,244	52,645	\$ (2,401)
49	748	Maintenance of water treatment equipment	A	B		30,082	47,048	\$ (16,966)
50		Total water treatment expenses				\$ 259,678	\$ 288,455	\$ (28,777)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		25,637	23,394	\$ 2,243
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			8,652	17,299	\$ (8,647)
58	754	Meter expenses	A			51,739	59,697	\$ (7,958)
59	755	Customer installations expenses	A			56,949	61,388	\$ (4,439)
60	756	Miscellaneous expenses	A			274,844	265,337	\$ 9,507
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		25,571	23,280	\$ 2,291
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		11,339	19,789	\$ (8,450)
66	761	Maintenance of trans. and distribution mains	A			324,101	315,614	\$ 8,487
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			120,313	178,268	\$ (57,955)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			19,549	21,907	\$ (2,358)
72	765	Maintenance of hydrants	A			7,194	8,464	\$ (1,270)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 925,888	\$ 994,437	\$ (68,549)

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				347,642	286,716	\$ 60,926
78	771	Supervision	A	B		25,571	23,323	\$ 2,248
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		136,788	105,519	\$ 31,269
81	773	Customer records and collection expenses	A			421	(221)	\$ 642
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	30,211	58,594	\$ (28,383)
85		Total customer account expenses				\$ 540,633	\$ 473,931	\$ 66,702
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ -	\$ -
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	790.1	Allocation of A&G Expenses				3,289,273	3,397,727	\$ (108,454)
102	791	Administrative and general salaries	A	B	C	28,054	25,352	\$ 2,702
103	792	Office supplies and other expenses	A	B	C	97,901	99,645	\$ (1,744)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			51,400	72,961	\$ (21,561)
107	795	Employees' pensions and benefits	A	B	C	229,866	245,442	\$ (15,576)
108	796	Franchise requirements	A	B	C	654	952	\$ (298)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			90	1,129	\$ (1,039)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	41,311	32,948	\$ 8,363
116		Total administrative and general expenses				\$ 3,738,549	\$ 3,876,156	\$ (137,607)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				90,607	-	\$ 90,607
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 90,607	\$ -	\$ 90,607
123		Total operating expenses				\$ 15,823,221	\$ 15,933,646	\$ (110,425)

(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")	\$ 1,238,052	1,238,052			
2	CA corp franchise taxes ("CCFT")(current)	\$ 556,434	556,434			
3	Property taxes	\$ 571,090	571,090			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 132,209	132,209			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (10,689)	(10,689)			
8	Payroll taxes	\$ 57,035	57,035			
9	Franchise taxes including licenses & filing fees	\$ 231,019	231,019			
10	Groundwater production assessments (pump taxes)	\$ 301,839	301,839			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,076,989	\$ 3,076,989	\$ -	\$ -	\$ -

**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				3,000,554				
	Walnut Valley Water District				121,098				
	Covina Irrigating				249,497				
17	Annual quantities purchased				3,371,149 (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	178.2	284	600	20	200	
San Dimas	326 - San Dimas	Baseline 4 Well 5						Under Construction
San Dimas	326 - San Dimas	Baseline 6 Well 6						Under Construction
San Dimas	326 - San Dimas	City Well 1	76.7	174	312	16	200	
San Dimas	326 - San Dimas	Columbia Well 4	127.9	0.00	248	16	400	
San Dimas	326 - San Dimas	Sunflower Well 1						Under Construction
San Dimas	326 - San Dimas	Highway Well 1	188.6	644	790	18	650	
San Dimas	326 - San Dimas	Highway Well 2	196.5	678	810	20	670	
San Dimas	326 - San Dimas	Malone Well 1	118.622	461	700	16	230	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Dimas	326 - San Dimas	Brasada Reservoir Reservoir	0.610	Elev. Resv	Steel	
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	0.5	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	-	-	-	-	-	-	107	-	433
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	1,098	-	411	8,751	-	68,728	50,844	37,238
16	Asbestos Cement	-	-	-	-	34,666	-	132,242	158,405	47,186
17	Ductile Iron	-	-	-	-	1,626	-	11,959	79,074	2,891
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	148	-	573	18,912	-	28,850	110,632	7,774
20										
21										
22	Total	-	1,246	-	984	63,955	-	241,886	398,955	95,522

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	-	-	-	-	-	-	-	-	540
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	19,681	14,310	17,160	3,069	313	6,716	960	-	229,279
28	Asbestos Cement	70,539	2,623	11,048	5,194	2,252	520	3	-	464,678
29	Ductile Iron	42,749	76	5,828	38	-	-	-	-	144,242
30	HDPE	-	505	-	-	-	-	-	-	505
31	PVC	28,576	65	9	12	-	12	-	-	195,563
32										-
33										-
34	Total	161,546	17,579	34,045	8,313	2,565	7,248	963	-	1,034,806

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	14,824	14,858	-	-
Commercial	1,041	1,039	-	-
Industrial	1	1	-	-
Public authorities	160	158	-	-
Irrigation	123	123	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	16,151	16,181	-	-
Private fire connections	-	-	199	199
Public fire hydrants	-	-	-	-
Total *	16,151	16,181	199	199

* Data run as of 1/2/2024 and 1/3/2023, 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	6,766	
3/4 - in	4,338	3,466
1 - in	4,473	11,795
1 1/2 - in	182	56
2 - in	630	768
3 - in	48	22
4 - in	23	81
6 - in	10	99
8 - in	7	78
Other	-	15
Total *	16,477	16,380

* Data run as of 1/13/2024 for meters and 1/2/2024 for active service connections, respectively.

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	133
2. Used, before repair	2
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	9,557
2. More than 10, but less than 15 years	3,417
3. More than 15 years	3,514

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	131,392	118,866	108,400	126,170	146,504	185,059	225,786	1,042,177	
Commercial	53,324	61,836	58,960	69,195	82,492	99,066	121,201	546,074	
Industrial	1	1	-	-	-	3	3	8	
Public authorities	7,124	12,634	5,858	9,308	18,243	22,087	33,071	108,325	
Irrigation	5,096	4,646	6,967	3,440	13,602	19,899	12,894	66,544	
Other	31	1	54	1	4	2	50	143	
Contract	-	-	-	-	-	-	-	-	
Total	196,968	197,984	180,239	208,114	260,845	326,116	393,005	1,763,271	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	226,806	225,987	186,839	193,050	170,097	1,002,779	2,044,956	2,303,672	
Commercial	118,690	133,219	102,571	94,318	81,903	530,701	1,076,775	1,293,451	
Industrial	1	-	1	-	-	2	10	2	
Public authorities	32,362	30,002	23,086	18,652	13,289	117,391	225,716	302,727	
Irrigation	45,079	30,459	20,675	22,340	18,101	136,654	203,198	285,485	
Other	6	4	-	-	-	10	153	783	
Contract	-	-	-	-	-	-	-	-	
Total	422,944	419,671	333,172	328,360	283,390	1,787,537	3,550,808	4,186,120	

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 _____ 67,099 *

* Assume 4.09637 per household times 16,380 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>293,751</u></u>
100-3	Construction Work in Progress	\$	<u><u>13,689,515</u></u>
241	Advances for Construction	\$	<u><u>3,676,223</u></u>
265	Contributions in Aid of Construction	\$	<u><u>3,444,900</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 Farrow
Signature

909 394-3600
Telephone Number

May 30, 2024
Date

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