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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: San Gabriel Valley Location: Arcadia, 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

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

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	442	-	-	-	\$ 442
3	302	Franchises and Consents (Schedule A-1c)	2,927	-	-	-	\$ 2,927
4	303	Other Intangible Plant	1,061,922	-	-	-	\$ 1,061,922
5		Total Intangible Plant	\$ 1,065,291	\$ -	\$ -	\$ -	\$ 1,065,291
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 94,135	\$ -	\$ -	\$ (2,537)	\$ 91,598
9							
10		III. SOURCE OF SUPPLY PLANT					
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	1,628,036	-	(12,889)	-	\$ 1,615,147
16	316	Supply Mains	145,361	69,636	(1,141)	-	\$ 213,856
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,773,397	\$ 69,636	\$ (14,030)	\$ -	\$ 1,829,003
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	991,167	-	(2,885)	-	\$ 988,282
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,208,463	109,726	(12,681)	(140,710)	\$ 4,164,798
25	325	Other Pumping Plant	1,248,026	41,384	(11,288)	140,710	\$ 1,418,832
26		Total Pumping Plant	\$ 6,447,656	\$ 151,111	\$ (26,854)	\$ -	\$ 6,571,912
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	771,601	-	-	-	\$ 771,601
30	332	Water Treatment Equipment	3,363,179	-	(7,917)	-	\$ 3,355,262
31		Total Water Treatment Plant	\$ 4,134,780	\$ -	\$ (7,917)	\$ -	\$ 4,126,863

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	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	862,020	871,090	-	-	\$ 1,733,110
35	343	Transmission and Distribution Mains	47,514,242	218,536	(43,661)	-	\$ 47,689,117
36	344	Fire Mains	267,456	4,803	-	-	\$ 272,260
37	345	Services	20,740,973	711,809	(79,119)	-	\$ 21,373,663
38	346	Meters	1,900,344	53,284	(66,847)	-	\$ 1,886,781
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,763,037	37,560	(16,946)	-	\$ 5,783,651
41	349	Other Transmission and Distribution Plant	55,964	-	-	-	\$ 55,964
42		Total Transmission and Distribution Plant	\$ 77,104,036	\$ 1,897,082	\$ (206,572)	\$ -	\$ 78,794,546
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	352,900	-	-	-	\$ 352,900
46	372	Office Furniture and Equipment	101,827	-	(16,713)	-	\$ 85,114
47	373	Transportation Equipment	389,858	260,081	(90,915)	33,241	\$ 592,266
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	191,002	63,724	(56,831)	-	\$ 197,895
52	378	Tools, Shop and Garage Equipment	53,940	1,796	-	-	\$ 55,736
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,089,527	\$ 325,602	\$ (164,459)	\$ 33,241	\$ 1,283,911
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,522	-	-	-	\$ 1,522
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,522	\$ -	\$ -	\$ -	\$ 1,522
61		Total Utility Plant in Service	\$ 91,710,345	\$ 2,443,431	\$ (419,833)	\$ 30,704	\$ 93,764,647

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	93,221,495	91,167,193
3		Construction Work in Progress	15,259,822	5,315,103
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 108,481,317	\$ 96,482,296
6		Less Accumulated Depreciation		
7		Plant in Service	20,559,427	19,655,950
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 20,559,427	\$ 19,655,950
10		Less Other Reserves		
11		Deferred Income Taxes	12,416,646	12,314,780
12		Deferred Investment Tax Credit	64,924	68,932
13		Other Reserves	585,820	503,290
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 13,067,389	\$ 12,887,002
15		Less Adjustments		
16		Contributions in Aid of Construction	7,153,333	7,022,352
17		Advances for Construction	883,504	924,969
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 8,036,837	\$ 7,947,321
20		Add Materials and Supplies	91,820	96,842
21		Add Working Cash (=Line 34)	188,690	188,690
22		Add General Office, Regions, District Office and CSA allocation	1,477,934	1,543,638
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 68,576,107	\$ 57,821,192
		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")	\$ 188,690	\$ 188,690
		* 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	18,929,302	901,045	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,287,482	35,823			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	251,883	-			
7	(e) Charged to clearing accounts	11,340	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,550,704	\$ 35,823	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(419,833)	-			
13	(b) Cost of removal	(461,375)	-			
14	(c) All other debits ¹	(33,241)	-			
15	Total debits	\$ (914,449)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 19,565,557	\$ 936,868	\$ -	\$ -	\$ -
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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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	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(450,912)	(43,156)	12,889	-	\$ (481,178)
7	316	Supply Mains	(97,780)	(3,051)	1,141	-	\$ (99,690)
8	317	Other Source of Supply Plant	1	-	-	-	\$ 1
9		Total Source of Supply Plant	\$ (548,691)	\$ (46,206)	\$ 14,030	\$ -	\$ (580,867)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(271,772)	(27,998)	2,885	-	\$ (296,884)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,190,227)	(150,817)	(65,023)	19,825	\$ (1,386,243)
16	325	Other Pumping Plant	(260,169)	(57,147)	88,992	559	\$ (227,764)
17		Total Pumping Plant	\$ (1,722,168)	\$ (235,962)	\$ 26,854	\$ 20,384	\$ (1,910,891)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(102,091)	(31,944)	-	-	\$ (134,035)
21	332	Water Treatment Equipment	(2,179,524)	(125,313)	7,917	-	\$ (2,296,920)
22		Total Water Treatment Plant	\$ (2,281,615)	\$ (157,257)	\$ 7,917	\$ -	\$ (2,430,955)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(511,481)	(21,234)	-	-	\$ (532,715)
27	343	Transmission and Distribution Mains	(8,317,209)	(556,744)	43,661	76,131	\$ (8,754,162)
28	344	Fire Mains	(27,304)	(5,505)	-	-	\$ (32,809)
29	345	Services	(2,981,373)	(281,558)	79,119	332,891	\$ (2,850,921)
30	346	Meters	(909,096)	(90,646)	66,847	12,557	\$ (920,338)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(998,887)	(86,021)	16,946	13,199	\$ (1,054,762)
33	349	Other Transmission and Distribution Plant	(33,120)	(1,136)	-	-	\$ (34,256)
34		Total Transmission and Distribution Plant	\$ (13,778,470)	\$ (1,042,844)	\$ 206,572	\$ 434,778	\$ (14,179,963)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(202,940)	(32,106)	-	-	\$ (235,046)
38	372	Office Furniture and Equipment	(33,358)	(20,715)	16,713	6,213	\$ (31,147)
39	373	Transportation Equipment	(230,664)	(11,340)	124,156	-	\$ (117,848)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	(88,721)	(3,249)	56,831	-	\$ (35,139)
44	378	Tools, Shop and Garage Equipment	(43,205)	(1,025)	-	-	\$ (44,230)
45	379	Other General Plant	2,052	-	-	-	\$ 2,052
46	390	Other Tangible Property	(1,522)	-	-	-	\$ (1,522)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (598,358)	\$ (68,435)	\$ 197,701	\$ 6,213	\$ (462,880)
49		Total	\$ (18,929,302)	\$ (1,550,704)	\$ 453,074	\$ 461,375	\$ (19,565,557)

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)	9,250,595	8,152,771	\$ 1,097,824
4		601-1.2 Metered Sales Low Income Discount (Debit)	(495,449)	(506,174)	\$ 10,725
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	500,774	511,800	\$ (11,026)
6		601-2 Commercial Sales (2)	4,871,466	4,461,227	\$ 410,239
7		601-3 Industrial Sales	57,237	52,480	\$ 4,757
8		601-4 Sales to Public Authorities	406,372	375,648	\$ 30,724
9		Sub-total	\$ 14,590,995	\$ 13,047,752	\$ 1,543,243
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	204,258	177,132	\$ 27,126
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 204,258	\$ 177,132	\$ 27,126
22	604	Private Fire Protection Service	57,693	37,529	\$ 20,164
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	(3,411)	(10,565)	\$ 7,154
28		Sub-total	\$ 54,282	\$ 26,964	\$ 27,318
29		Total Water Service Revenues	\$ 14,849,535	\$ 13,251,848	\$ 1,597,687
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	43,094	-	\$ 43,094
32	611	Miscellaneous Service Revenues	65,643	25,930	\$ 39,713
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	47,784	(363,165)	\$ 410,949
36	615	Recycled Water Revenues	31,307	27,283	\$ 4,024
37		Total Other Water Revenues	\$ 187,828	\$ (309,952)	\$ 497,780
38	501	Total operating revenues	\$ 15,037,363	\$ 12,941,896	\$ 2,095,467

(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		16,394	22,500	\$ (6,106)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			3,522	4,021	\$ (499)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	104,324	312,519	\$ (208,195)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		16,394	22,303	\$ (5,909)
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			280	278	\$ 2
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			9,319	(7,987)	\$ 17,306
17	712	Maintenance of supply mains	A			268	-	\$ 268
18	713	Maintenance of other source of supply plant	A	B		4,946	43	\$ 4,903
19		Total source of supply expense				\$ 155,447	\$ 353,677	\$ (198,230)
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		83,316	70,777	\$ 12,539
28	725	Miscellaneous expenses	A			30,721	53,631	\$ (22,910)
29	726	Fuel or power purchased for pumping	A	B	C	697,158	606,240	\$ 90,918
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	148	\$ (148)
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		1,494	1,485	\$ 9
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		99,500	84,886	\$ 14,614
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 912,189	\$ 817,167	\$ 95,022

(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			172,550	141,605	\$ 30,945
43	743	Miscellaneous expenses	A	B		-	1	\$ (1)
44	744	Chemicals and filtering materials	A	B		45,083	13,407	\$ 31,676
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		29,618	35,486	\$ (5,868)
49	748	Maintenance of water treatment equipment	A	B		17,083	11,751	\$ 5,332
50		Total water treatment expenses				\$ 264,334	\$ 202,250	\$ 62,084
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		46,822	14,722	\$ 32,100
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			32,099	37,827	\$ (5,728)
58	754	Meter expenses	A			72,428	68,900	\$ 3,528
59	755	Customer installations expenses	A			7,616	7,964	\$ (348)
60	756	Miscellaneous expenses	A			95,269	122,635	\$ (27,366)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		46,784	14,589	\$ 32,195
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		4,535	10,543	\$ (6,008)
66	761	Maintenance of trans. and distribution mains	A			154,420	148,725	\$ 5,695
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			83,467	113,790	\$ (30,323)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			6,001	8,275	\$ (2,274)
72	765	Maintenance of hydrants	A			7,650	4,658	\$ 2,992
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 557,091	\$ 552,628	\$ 4,463

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				223,841	172,044	\$ 51,797
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		101,422	49,421	\$ 52,001
81	773	Customer records and collection expenses	A			(206)	39,130	\$ (39,336)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			114	-	\$ 114
84	775	Uncollectible accounts	A	B	C	15,915	31,444	\$ (15,529)
85		Total customer account expenses				\$ 341,086	\$ 292,039	\$ 49,047
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			(55,597)	-	\$ (55,597)
94		Total sales expenses				\$ (55,597)	\$ -	\$ (55,597)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				10,406	10,167	\$ 239
98		Total recycled water expenses				\$ 10,406	\$ 10,167	\$ 239
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				2,134,364	2,038,801	\$ 95,563
102	791	Administrative and general salaries	A	B	C	24,616	14,744	\$ 9,872
103	792	Office supplies and other expenses	A	B	C	106,576	99,474	\$ 7,102
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			37,788	50,707	\$ (12,919)
107	795	Employees' pensions and benefits	A	B	C	179,049	189,244	\$ (10,195)
108	796	Franchise requirements	A	B	C	198	574	\$ (376)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			4,520	13,224	\$ (8,704)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	712	\$ (712)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	4,615	12,578	\$ (7,963)
116		Total administrative and general expenses				\$ 2,491,726	\$ 2,420,058	\$ 71,668
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				43,094	-	\$ 43,094
119	811	Rents	A	B	C	33,749	31,529	\$ 2,220
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 76,843	\$ 31,529	\$ 45,314
123		Total operating expenses				\$ 4,753,525	\$ 4,679,515	\$ 74,010

(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")	\$ 837,135	837,135			
2	CA corp franchise taxes ("CCFT")(current)	\$ 376,245	376,245			
3	Property taxes	\$ 626,497	626,497			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 89,396	89,396			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (7,228)	(7,228)			
8	Payroll taxes	\$ 42,779	42,779			
9	Franchise taxes including licenses & filing fees	\$ 265,339	265,339			
10	Groundwater production assessments (pump taxes)	\$ 1,426,491	1,426,491			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,656,654	\$ 3,656,654	\$ -	\$ -	\$ -

**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			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from		
	City of Arcadia		54
	Upper SGVMWD		33,844
	Upper SGVMWD - Recycled		5,384
17	Annual quantities purchased		39,282 (Unit chosen) ² CCF
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**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 Gabriel Valley
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 Gabriel Valley	332 - South Arcadia	Encinita Well 1	190.4	686	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 2	192.6	720	1000	16	1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 3	190.6	254	700	14	900	
San Gabriel Valley	332 - South Arcadia	Farna Well 1	139.5	1	540	18	1000	
San Gabriel Valley	332 - South Arcadia	Farna Well 2	145.2	0	600	16	700	
San Gabriel Valley	332 - South Arcadia	Graydon Well 2			540	16		Not Equiped, Monitoring Well
San Gabriel Valley	332 - South Arcadia	Jeffries Well 4	189.3	924	1003	16	1300	
San Gabriel Valley	332 - South Arcadia	Persimmon Well 1	142.2	151	800	16	1000	
San Gabriel Valley	333 - South San Gabriel	Garvey Well 3	134.6	650	435	18	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 1	133.8	1073	465	16	1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 2	145.2	235	472	16	300	
San Gabriel Valley	333 - South San Gabriel	Saxon Well 3	175.4	0	650	18	300	Out of Service
San Gabriel Valley	333 - South San Gabriel	Saxon Well 4	176.6	1	1000	16	800	Out of Service

Golden State Water Company
 San Gabriel Valley
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
San Gabriel Valley	332 - South Arcadia	Farna Reservoir	1.000	Ground	Steel	
San Gabriel Valley	333 - South San Gabriel	Teresa Reservoir	0.500	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	-	366	-	-	9,461	-	19,977	13,657	5,597
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	74	-	-	-	-	-	-	-
15	Steel	125	1,135	-	-	5,464	-	15,066	9,550	4,344
16	Asbestos Cement	-	-	-	-	10,059	-	26,929	32,538	6,082
17	Ductile Iron	-	3	-	-	1,270	-	5,555	160,843	428
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	76	-	-	1,983	-	6,954	114,314	2,681
20										
21										
22	Total	125	1,654	-	-	28,237	-	74,481	330,901	19,131

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	3,139	-	-	-	-	-	-	-	52,197
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	74
27	Steel	9,770	-	-	-	-	-	-	-	45,453
28	Asbestos Cement	15,985	-	3,763	-	-	-	-	-	95,355
29	Ductile Iron	9,609	-	111	-	-	-	-	-	177,818
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	31,796	-	3	-	118	-	-	-	157,926
32										-
33										-
34	Total	70,299	-	3,877	-	118	-	-	-	528,823

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	10,642	10,692	-	-
Commercial	1,792	1,797	-	-
Industrial	6	6	-	-
Public authorities	59	58	-	-
Irrigation	74	71	-	-
Other	-	-	-	-
Contract	-	3	-	-
Subtotal	12,573	12,627	-	-
Private fire connections	-	-	99	99
Public fire hydrants	-	-	-	-
Total *	12,573	12,627	99	99

* 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	10,068	-
3/4 - in	15	3,664
1 - in	2,370	8,526
1 1/2 - in	142	6
2 - in	249	386
3 - in	25	11
4 - in	8	71
6 - in	2	35
8 - in	2	21
Other	-	6
Total *	12,881	12,726

* 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 . . .	281
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	5,222
2. More than 10, but less than 15 years	3,438
3. More than 15 years	4,247

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	93,415	77,137	75,247	85,410	84,856	101,992	114,894	632,951
Commercial	56,176	45,191	46,241	50,699	46,578	55,858	60,325	361,068
Industrial	368	251	110	488	618	760	1,132	3,727
Public authorities	1,449	1,522	895	1,198	3,460	5,236	4,821	18,581
Irrigation	632	667	354	699	1,473	1,878	2,902	8,605
Other	-	-	-	8	2	-	-	10
Contract	76	25	247	555	635	83	559	2,180
Total	152,116	124,793	123,094	139,057	137,622	165,807	184,633	1,027,122

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	110,959	118,461	96,380	101,900	92,857	520,557	1,153,508	1,300,635
Commercial	55,878	62,856	51,355	54,979	51,959	277,027	638,095	708,250
Industrial	747	968	788	758	594	3,855	7,582	8,567
Public authorities	5,528	6,202	3,874	3,866	3,928	23,398	41,979	47,997
Irrigation	2,099	2,813	2,184	2,398	1,731	11,225	19,830	20,357
Other	-	-	-	-	-	-	10	36
Contract	644	683	937	396	347	3,007	5,187	5,468
Total	175,855	191,983	155,518	164,297	151,416	839,069	1,866,191	2,091,310

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 _____ 52,130 *

* Assume 4.09637 per household times 12,726 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>91,820</u></u>
100-3	Construction Work in Progress	\$	<u><u>15,259,822</u></u>
241	Advances for Construction	\$	<u><u>883,504</u></u>
265	Contributions in Aid of Construction	\$	<u><u>7,153,333</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 Gabriel Valley District
Name of District

of Golden State Water Company
Name of Utility

at 9714 Lower Azusa Road, El Monte, CA 91731
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

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5