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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
6. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
7. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
8. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
9. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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	16,689	-	-	\$ 1,297,766
5		Total Intangible Plant	\$ 1,293,108	\$ 16,689	\$ -	\$ -	\$ 1,309,797
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 469,753	\$ -	\$ -	\$ -	\$ 469,753
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	339,296	26,779	-	-	\$ 366,076
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	1,286,765	-	-	-	\$ 1,286,765
17	317	Other Source of Supply Plant	20,847	-	-	-	\$ 20,847
18		Total Source of Supply Plant	\$ 2,925,587	\$ 26,779	\$ -	\$ -	\$ 2,952,366
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,501,102	(23)	(16,652)	-	\$ 1,484,427
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	7,353,361	1,241,196	(77,961)	-	\$ 8,516,595
25	325	Other Pumping Plant	4,038,607	387,905	(1,205)	-	\$ 4,425,307
26		Total Pumping Plant	\$ 12,893,070	\$ 1,629,078	\$ (95,819)	\$ -	\$ 14,426,329
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	266,840	342,640	-	-	\$ 609,480
30	332	Water Treatment Equipment	3,742,748	27,168	(5,889)	-	\$ 3,764,027
31		Total Water Treatment Plant	\$ 4,009,588	\$ 369,808	\$ (5,889)	\$ -	\$ 4,373,508

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	81,963	2,481	-	-	\$ 84,443
34	342	Reservoirs and Tanks	5,401,428	1,582,341	(100,003)	-	\$ 6,883,766
35	343	Transmission and Distribution Mains	46,222,256	1,635,091	(4,080)	-	\$ 47,853,267
36	344	Fire Mains	448,932	30,869	-	-	\$ 479,801
37	345	Services	15,971,866	519,106	(7,694)	-	\$ 16,483,278
38	346	Meters	3,020,786	171,670	(69,551)	-	\$ 3,122,906
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,560,152	119,216	(6,678)	-	\$ 5,672,690
41	349	Other Transmission and Distribution Plant	254,188	-	-	-	\$ 254,188
42		Total Transmission and Distribution Plant	\$ 76,961,571	\$ 4,060,775	\$ (188,005)	\$ -	\$ 80,834,340
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	367,306	(7,418)	(24,315)	-	\$ 335,574
46	372	Office Furniture and Equipment	114,359	5,050	(3,340)	-	\$ 116,069
47	373	Transportation Equipment	608,877	-	(24,991)	-	\$ 583,886
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	3,748	-	-	-	\$ 3,748
51	377	Power Operated Equipment	253,912	-	(2,770)	-	\$ 251,142
52	378	Tools, Shop and Garage Equipment	180,783	-	-	-	\$ 180,783
53	379	Other General Plant	156,070	(2,900)	-	-	\$ 153,170
54		Total General Plant	\$ 1,685,057	\$ (5,268)	\$ (55,416)	\$ -	\$ 1,624,373
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	\$ 100,240,788	\$ 6,097,862	\$ (345,128)	\$ -	\$ 105,993,521

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	None				
2					
3					
4					
5	Total				\$

1 The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	106,237,407	100,484,674
3		Construction Work in Progress	19,963,131	13,689,515
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 126,200,539	\$ 114,174,189
6		Less Accumulated Depreciation		
7		Plant in Service	34,821,886	33,567,786
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 34,821,886	\$ 33,567,786
10		Less Other Reserves		
11		Deferred Income Taxes	11,509,578	11,437,231
12		Deferred Investment Tax Credit	126,610	136,114
13		Other Reserves	205,848	159,078
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,842,036	\$ 11,732,423
15		Less Adjustments		
16		Contributions in Aid of Construction	3,597,189	3,444,900
17		Advances for Construction	4,975,161	3,676,223
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 8,572,350	\$ 7,121,123
20		Add Materials and Supplies	307,714	293,751
21		Add Working Cash (=Line 34)	302,408	302,408
22		Add General Office, Regions, District Office and CSA allocation	2,593,544	2,368,214
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 74,167,933	\$ 64,717,230
		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	32,693,558	1,274,051	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,691,868	16,689			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	72,368	-			
7	(e) Charged to clearing accounts	10,079	-			
8	(f) Salvage recovered	1,485	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,775,800	\$ 16,689	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(345,128)	-			
13	(b) Cost of removal	(193,261)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (538,389)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 33,930,969	\$ 1,290,740	\$ -	\$ -	\$ -
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						
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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	(38,706)	(4,409)	-	-	\$ (43,114)
3	312	Collecting and Impounding Reservoirs	(54,618)	(494)	-	-	\$ (55,112)
4	313	Lake, river and Other Intakes	(5,885)	(20)	-	-	\$ (5,906)
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(278,836)	(28,312)	-	-	\$ (307,148)
7	316	Supply Mains	(257,712)	(21,232)	-	-	\$ (278,944)
8	317	Other Source of Supply Plant	(19,751)	(811)	-	-	\$ (20,562)
9		Total Source of Supply Plant	\$ (655,509)	\$ (55,277)	\$ -	\$ -	\$ (710,786)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(515,395)	(38,364)	16,652	-	\$ (537,107)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,844,108)	(239,636)	77,961	10,588	\$ (1,995,195)
16	325	Other Pumping Plant	(757,421)	(168,855)	1,205	502	\$ (924,569)
17		Total Pumping Plant	\$ (3,116,924)	\$ (446,856)	\$ 95,819	\$ 11,090	\$ (3,456,871)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(72,203)	(15,949)	-	4,625	\$ (83,527)
21	332	Water Treatment Equipment	(1,990,125)	(126,864)	5,889	63	\$ (2,111,037)
22		Total Water Treatment Plant	\$ (2,062,327)	\$ (142,813)	\$ 5,889	\$ 4,688	\$ (2,194,564)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(33,304)	(3,653)	-	1,173	\$ (35,784)
26	342	Reservoirs and Tanks	(2,629,380)	(96,439)	100,003	44,004	\$ (2,581,812)
27	343	Transmission and Distribution Mains	(13,987,958)	(540,934)	4,080	49,666	\$ (14,475,146)
28	344	Fire Mains	(58,087)	(9,427)	-	-	\$ (67,514)
29	345	Services	(5,634,117)	(202,845)	7,694	35,793	\$ (5,793,475)
30	346	Meters	(1,373,904)	(149,292)	69,551	36,113	\$ (1,417,533)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,811,924)	(83,123)	6,678	4,584	\$ (1,883,784)
33	349	Other Transmission and Distribution Plant	(65,180)	(4,575)	-	-	\$ (69,755)
34		Total Transmission and Distribution Plant	\$ (25,593,855)	\$ (1,090,287)	\$ 188,005	\$ 171,332	\$ (26,324,804)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(211,455)	(5,553)	24,315	4,665	\$ (188,029)
38	372	Office Furniture and Equipment	(105,991)	(6,845)	3,340	-	\$ (109,496)
39	373	Transportation Equipment	(267,562)	(10,079)	24,991	-	\$ (252,650)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(597)	(4)	-	-	\$ (601)
43	377	Power Operated Equipment	(437,616)	(2,955)	2,770	-	\$ (437,801)
44	378	Tools, Shop and Garage Equipment	(160,987)	(5,080)	-	-	\$ (166,067)
45	379	Other General Plant	(113,669)	(8,566)	-	-	\$ (122,235)
46	390	Other Tangible Property	(3,056)	-	-	-	\$ (3,056)
47	391	Water Plant Purchased	35,990	-	-	-	\$ 35,990
48		Total General Plant	\$ (1,264,943)	\$ (39,082)	\$ 55,416	\$ 4,665	\$ (1,243,944)
49		Total	\$ (32,693,558)	\$ (1,774,315)	\$ 345,128	\$ 191,776	\$ (33,930,969)

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)	17,816,906	16,423,067	\$ 1,393,839
4		601-1.2 Metered Sales Low Income Discount (Debit)	(429,007)	(424,800)	\$ (4,207)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	434,337	429,414	\$ 4,923
6		601-2 Commercial Sales (2)	8,146,236	7,812,864	\$ 333,372
7		601-3 Industrial Sales	971	1,016	\$ (45)
8		601-4 Sales to Public Authorities	1,841,251	1,616,847	\$ 224,404
9		Sub-total	\$ 27,810,694	\$ 25,858,408	\$ 1,952,286
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	1,294,160	1,063,379	\$ 230,781
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,294,160	\$ 1,063,379	\$ 230,781
22	604	Private Fire Protection Service	104,116	126,135	\$ (22,019)
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	(13,729)	(8,423)	\$ (5,306)
28		Sub-total	\$ 90,387	\$ 117,712	\$ (27,325)
29		Total Water Service Revenues	\$ 29,195,241	\$ 27,039,499	\$ 2,155,742
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	113,961	90,607	\$ 23,354
32	611	Miscellaneous Service Revenues	90,051	98,268	\$ (8,217)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	91,148	61,708	\$ 29,440
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 295,160	\$ 250,583	\$ 44,577
38	501	Total operating revenues	\$ 29,490,401	\$ 27,290,082	\$ 2,200,319

(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		11,436	8,197	\$ 3,239
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		61	-	\$ 61
6	703	Miscellaneous expenses	A			734	2,193	\$ (1,459)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	9,226,200	9,237,377	\$ (11,177)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		11,436	8,197	\$ 3,239
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			10,915	6,633	\$ 4,282
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			131	81	\$ 50
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			6,046	7,707	\$ (1,661)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		3,255	6,185	\$ (2,930)
19		Total source of supply expense				\$ 9,270,214	\$ 9,276,570	\$ (6,356)
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		93,723	110,314	\$ (16,591)
28	725	Miscellaneous expenses	A			96,782	113,672	\$ (16,890)
29	726	Fuel or power purchased for pumping	A	B	C	877,841	613,417	\$ 264,424
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		4,408	6,847	\$ (2,439)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		153,715	147,046	\$ 6,669
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,226,469	\$ 991,296	\$ 235,173

(1) Region III MCBA, in it's 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		9,084	-	\$ 9,084
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			160,249	137,837	\$ 22,412
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		70,308	41,515	\$ 28,793
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		131,395	50,244	\$ 81,151
49	748	Maintenance of water treatment equipment	A	B		36,534	30,082	\$ 6,452
50		Total water treatment expenses				\$ 407,570	\$ 259,678	\$ 147,892
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		25,747	25,637	\$ 110
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			4,223	8,652	\$ (4,429)
58	754	Meter expenses	A			76,030	51,739	\$ 24,291
59	755	Customer installations expenses	A			71,849	56,949	\$ 14,900
60	756	Miscellaneous expenses	A			213,457	274,844	\$ (61,387)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		25,835	25,571	\$ 264
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		7,560	11,339	\$ (3,779)
66	761	Maintenance of trans. and distribution mains	A			181,579	324,101	\$ (142,522)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			109,663	120,313	\$ (10,650)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			23,847	19,549	\$ 4,298
72	765	Maintenance of hydrants	A			1,640	7,194	\$ (5,554)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 741,430	\$ 925,888	\$ (184,458)

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				402,142	347,642	\$ 54,500
78	771	Supervision	A	B		25,747	25,571	\$ 176
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		90,754	136,788	\$ (46,034)
81	773	Customer records and collection expenses	A			2,797	421	\$ 2,376
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	79,949	30,211	\$ 49,738
85		Total customer account expenses				\$ 601,389	\$ 540,633	\$ 60,756
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	Allocation of A&G Expenses				3,771,115	3,289,273	\$ 481,842
102	791	Administrative and general salaries	A	B	C	30,124	28,054	\$ 2,070
103	792	Office supplies and other expenses	A	B	C	96,710	97,901	\$ (1,191)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			57,962	51,400	\$ 6,562
107	795	Employees' pensions and benefits	A	B	C	241,260	229,866	\$ 11,394
108	796	Franchise requirements	A	B	C	631	654	\$ (23)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			21,328	90	\$ 21,238
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	62,532	41,311	\$ 21,221
116		Total administrative and general expenses				\$ 4,281,662	\$ 3,738,549	\$ 543,113
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				113,961	90,607	\$ 23,354
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				\$ 113,961	\$ 90,607	\$ 23,354
123		Total operating expenses				\$ 16,642,695	\$ 15,823,221	\$ 819,474

(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")	\$ 886,805	886,805			
2	CA corp franchise taxes ("CCFT")(current)	\$ 425,569	425,569			
3	Property taxes	\$ 683,641	683,641			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 68,695	68,695			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 87,770	87,770			
8	Payroll taxes	\$ 55,634	55,634			
9	Franchise taxes including licenses & filing fees	\$ 198,224	198,224			
10	Groundwater production assessments (pump taxes)	\$ 506,281	506,281			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 2,912,620	\$ 2,912,620	\$ -	\$ -	\$ -

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 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				2,830,813				
	Walnut Valley Water District				79,182				
	Covina Irrigating				266,906				
17	Annual quantities purchased				3,176,901 (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	74.0	348	600	20	200	
San Dimas	326 - San Dimas	Baseline 4 Well 5		0				Under Construction
San Dimas	326 - San Dimas	Baseline 6 Well 6		0				Under Construction
San Dimas	326 - San Dimas	City Well 1	72.0	204	312	16	200	
San Dimas	326 - San Dimas	Columbia Well 4/Sunflower	127.0	0.00	248	16	0	Columbia 4 to be destroyed/ Sunflower is under construction
San Dimas	326 - San Dimas	Highway Well 1	80.0	866	790	18	650	
San Dimas	326 - San Dimas	Highway Well 2	89.0	353	810	20	670	
San Dimas	326 - San Dimas	Malone Well 1	73.0	488	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	-	436
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	941	-	411	8,471	-	68,355	50,887	36,163
16	Asbestos Cement	-	-	-	-	34,600	-	132,089	158,013	47,095
17	Ductile Iron	-	-	-	-	1,626	-	11,974	79,044	3,025
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	148	-	573	18,897	-	29,636	111,063	7,642
20										
21										
22	Total	-	1,088	-	984	63,594	-	242,162	399,007	94,361

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		
23	Cast Iron	-	-	-	-	-	-	-		543
24	Cement Lined Steel	-	-	-	-	-	-	-		-
25	Concrete	-	-	-	-	-	-	-		-
26	Copper	-	-	-	-	-	-	-		-
27	Steel	19,692	14,310	17,153	3,069	313	6,716	960		227,441
28	Asbestos Cement	70,569	2,623	11,037	5,194	2,252	520	3		463,996
29	Ductile Iron	42,752	76	5,870	38	-	-	-		144,405
30	HDPE	-	505	-	-	-	-	-		505
31	PVC	29,522	65	9	12	-	12	-		197,579
32										-
33										-
34	Total	162,535	17,579	34,069	8,313	2,565	7,248	963	-	1,034,469

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	14,858	14,861	-	-
Commercial	1,039	1,032	-	-
Industrial	1	1	-	-
Public authorities	158	157	-	-
Irrigation	123	123	-	-
Other	-	-	-	-
Contract	2	2	-	-
Subtotal	16,181	16,176	-	-
Private fire connections	-	-	199	202
Public fire hydrants	-	-	-	-
Total *	16,181	16,176	199	202

* Data run as of 1/2/2025 and 1/2/2024, 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	6,763	
3/4 - in	4,340	3,443
1 - in	4,482	11,811
1 1/2 - in	181	55
2 - in	636	773
3 - in	50	20
4 - in	24	84
6 - in	10	97
8 - in	8	79
Other	-	16
Total *	16,494	16,378

* Data run as of 12/31/2024 for meters and 1/2/2025 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 . . .	574
2. Used, before repair	1
3. Used, after repair	89
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	16,508
2. More than 10, but less than 15 years	13
3. More than 15 years	23

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	145,746	124,313	108,854	120,857	160,329	206,480	229,170	1,095,749
Commercial	67,083	60,295	50,365	53,944	77,196	94,542	119,217	522,642
Industrial	-	-	-	-	-	-	-	-
Public authorities	8,473	9,428	9,078	8,069	21,285	26,520	28,503	111,356
Irrigation	21,259	5,048	(9,669)	8,069	15,830	23,360	35,093	98,990
Other	-	-	-	1	-	10	(9)	2
Contract	-	-	-	-	-	-	-	-
Total	242,561	199,084	158,628	190,940	274,640	350,912	411,974	1,828,739

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	253,059	261,970	209,968	200,598	187,771	1,113,366	2,209,115	2,044,956
Commercial	112,686	141,130	113,065	106,739	101,734	575,354	1,097,996	1,076,775
Industrial	-	-	-	-	-	-	-	10
Public authorities	34,434	41,755	27,700	27,516	18,583	149,988	261,344	225,716
Irrigation	40,338	43,540	29,866	24,240	21,040	159,024	258,014	203,198
Other	-	12	14	-	1	27	29	153
Contract	-	-	-	-	-	-	-	-
Total	440,517	488,407	380,613	359,093	329,129	1,997,759	3,826,498	3,550,808

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 _____ 67,770 *

* Assume 4.13789 per household times 16,378 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>307,714</u>
100-3	Construction Work in Progress	\$ <u>19,963,131</u>
241	Advances for Construction	\$ <u>4,975,161</u>
265	Contributions in Aid of Construction	\$ <u>3,597,189</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 27, 2025
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