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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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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	442	-	-	-	\$ 442
3	302	Franchises and Consents (Schedule A-1c)	2,927	-	-	-	\$ 2,927
4	303	Other Intangible Plant	1,061,922	4,521	-	-	\$ 1,066,444
5		Total Intangible Plant	\$ 1,065,291	\$ 4,521	\$ -	\$ -	\$ 1,069,813
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 91,598	\$ -	\$ -	\$ -	\$ 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	1,615,147	-	-	-	\$ 1,615,147
16	316	Supply Mains	213,856	810	-	-	\$ 214,666
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,829,003	\$ 810	\$ -	\$ -	\$ 1,829,813
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	988,282	-	-	-	\$ 988,282
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	4,164,798	14,203	(87,732)	(212,768)	\$ 3,878,502
25	325	Other Pumping Plant	1,418,832	6,932	(1,705)	212,768	\$ 1,636,827
26		Total Pumping Plant	\$ 6,571,912	\$ 21,135	\$ (89,437)	\$ -	\$ 6,503,610
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	771,601	-	-	-	\$ 771,601
30	332	Water Treatment Equipment	3,355,262	-	(2,714)	-	\$ 3,352,549
31		Total Water Treatment Plant	\$ 4,126,863	\$ -	\$ (2,714)	\$ -	\$ 4,124,150

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	1,733,110	-	-	-	\$ 1,733,110
35	343	Transmission and Distribution Mains	47,689,117	3,908,428	-	-	\$ 51,597,545
36	344	Fire Mains	272,260	-	-	-	\$ 272,260
37	345	Services	21,373,663	2,813,660	(8,330)	-	\$ 24,178,994
38	346	Meters	1,886,781	115,752	(48,351)	-	\$ 1,954,182
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,783,651	1,322,417	(2,439)	-	\$ 7,103,628
41	349	Other Transmission and Distribution Plant	55,964	-	-	-	\$ 55,964
42		Total Transmission and Distribution Plant	\$ 78,794,546	\$ 8,160,257	\$ (59,120)	\$ -	\$ 86,895,683
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	352,900	-	-	-	\$ 352,900
46	372	Office Furniture and Equipment	85,114	-	-	-	\$ 85,114
47	373	Transportation Equipment	592,266	-	(67,195)	-	\$ 525,071
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	197,895	-	-	-	\$ 197,895
52	378	Tools, Shop and Garage Equipment	55,736	4,969	(1,695)	-	\$ 59,011
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,283,911	\$ 4,969	\$ (68,890)	\$ -	\$ 1,219,990
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	\$ 93,764,647	\$ 8,191,693	\$ (220,160)	\$ -	\$ 101,736,179

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	101,193,027	93,221,495
3		Construction Work in Progress	20,559,723	15,259,822
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 121,752,750	\$ 108,481,317
6		Less Accumulated Depreciation		
7		Plant in Service	21,769,066	20,559,427
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 21,769,066	\$ 20,559,427
10		Less Other Reserves		
11		Deferred Income Taxes	12,404,790	12,416,646
12		Deferred Investment Tax Credit	60,916	64,924
13		Other Reserves	744,094	585,820
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 13,209,800	\$ 13,067,389
15		Less Adjustments		
16		Contributions in Aid of Construction	7,748,387	7,153,333
17		Advances for Construction	996,341	883,504
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 8,744,728	\$ 8,036,837
20		Add Materials and Supplies	98,652	91,820
21		Add Working Cash (=Line 34)	188,690	188,690
22		Add General Office, Regions, District Office and CSA allocation	1,618,556	1,477,934
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 79,935,054	\$ 68,576,107
		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	19,565,557	936,868	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,256,915	37,237			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	236,297	-			
7	(e) Charged to clearing accounts	9,442	-			
8	(f) Salvage recovered	5,674	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 1,508,327	\$ 37,237	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(220,160)	-			
13	(b) Cost of removal	(115,765)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (335,925)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 20,737,959	\$ 974,106	\$ -	\$ -	\$ -
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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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	(481,178)	(37,633)	-	-	\$ (518,811)
7	316	Supply Mains	(99,690)	(3,535)	-	102	\$ (103,123)
8	317	Other Source of Supply Plant	1	-	-	-	\$ 1
9		Total Source of Supply Plant	\$ (580,867)	\$ (41,168)	\$ -	\$ 102	\$ (621,934)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(296,884)	(25,399)	-	-	\$ (322,283)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,386,243)	(121,454)	15,365	36,366	\$ (1,455,966)
16	325	Other Pumping Plant	(227,764)	(60,960)	74,072	2,073	\$ (212,579)
17		Total Pumping Plant	\$ (1,910,891)	\$ (207,813)	\$ 89,437	\$ 38,439	\$ (1,990,828)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(134,035)	(28,086)	-	-	\$ (162,121)
21	332	Water Treatment Equipment	(2,296,920)	(113,362)	2,714	-	\$ (2,407,569)
22		Total Water Treatment Plant	\$ (2,430,955)	\$ (141,448)	\$ 2,714	\$ -	\$ (2,569,690)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(532,715)	(27,210)	-	-	\$ (559,925)
27	343	Transmission and Distribution Mains	(8,754,162)	(570,898)	-	298	\$ (9,324,762)
28	344	Fire Mains	(32,809)	(5,527)	-	-	\$ (38,336)
29	345	Services	(2,850,921)	(284,704)	8,330	65,097	\$ (3,062,198)
30	346	Meters	(920,338)	(93,335)	48,351	10,724	\$ (954,599)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,054,762)	(95,366)	2,439	1,105	\$ (1,146,584)
33	349	Other Transmission and Distribution Plant	(34,256)	(1,007)	-	-	\$ (35,264)
34		Total Transmission and Distribution Plant	\$ (14,179,963)	\$ (1,078,048)	\$ 59,120	\$ 77,224	\$ (15,121,667)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(235,046)	(17,132)	-	-	\$ (252,178)
38	372	Office Furniture and Equipment	(31,147)	(3,675)	-	-	\$ (34,822)
39	373	Transportation Equipment	(117,848)	(9,442)	67,195	(5,674)	\$ (65,768)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	(35,139)	(2,315)	-	-	\$ (37,454)
44	378	Tools, Shop and Garage Equipment	(44,230)	(1,612)	1,695	-	\$ (44,147)
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	\$ (462,880)	\$ (34,176)	\$ 68,890	\$ (5,674)	\$ (433,839)
49		Total	\$ (19,565,557)	\$ (1,502,653)	\$ 220,160	\$ 110,091	\$ (20,737,958)

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)	9,772,702	9,250,595	\$ 522,107
4		601-1.2 Metered Sales Low Income Discount (Debit)	(482,154)	(495,449)	\$ 13,295
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	488,113	500,774	\$ (12,661)
6		601-2 Commercial Sales (2)	5,140,865	4,871,466	\$ 269,399
7		601-3 Industrial Sales	60,674	57,237	\$ 3,437
8		601-4 Sales to Public Authorities	480,139	406,372	\$ 73,767
9		Sub-total	\$ 15,460,339	\$ 14,590,995	\$ 869,344
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	211,591	204,258	\$ 7,333
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 211,591	\$ 204,258	\$ 7,333
22	604	Private Fire Protection Service	47,672	57,693	\$ (10,021)
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	(9,034)	(3,411)	\$ (5,623)
28		Sub-total	\$ 38,638	\$ 54,282	\$ (15,644)
29		Total Water Service Revenues	\$ 15,710,568	\$ 14,849,535	\$ 861,033
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	63,484	43,094	\$ 20,390
32	611	Miscellaneous Service Revenues	60,536	65,643	\$ (5,107)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	64,385	47,784	\$ 16,601
36	615	Recycled Water Revenues	13,252	31,307	\$ (18,055)
37		Total Other Water Revenues	\$ 201,657	\$ 187,828	\$ 13,829
38	501	Total operating revenues	\$ 15,912,225	\$ 15,037,363	\$ 874,862

(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		22,871	16,394	\$ 6,477
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		102	-	\$ 102
6	703	Miscellaneous expenses	A			2,799	3,522	\$ (723)
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	8,455	104,324	\$ (95,869)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		22,871	16,394	\$ 6,477
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			172	280	\$ (108)
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			2,453	9,319	\$ (6,866)
17	712	Maintenance of supply mains	A			-	268	\$ (268)
18	713	Maintenance of other source of supply plant	A	B		459	4,946	\$ (4,487)
19		Total source of supply expense				\$ 60,182	\$ 155,447	\$ (95,265)
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		99,383	83,316	\$ 16,067
28	725	Miscellaneous expenses	A			44,260	30,721	\$ 13,539
29	726	Fuel or power purchased for pumping	A	B	C	739,195	697,158	\$ 42,037
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		1,478	1,494	\$ (16)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		81,939	99,500	\$ (17,561)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 966,255	\$ 912,189	\$ 54,066

(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		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			190,528	172,550	\$ 17,978
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		91,036	45,083	\$ 45,953
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		31,400	29,618	\$ 1,782
49	748	Maintenance of water treatment equipment	A	B		21,714	17,083	\$ 4,631
50		Total water treatment expenses				\$ 334,678	\$ 264,334	\$ 70,344
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		44,458	46,822	\$ (2,364)
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			16,141	32,099	\$ (15,958)
58	754	Meter expenses	A			66,983	72,428	\$ (5,445)
59	755	Customer installations expenses	A			27,797	7,616	\$ 20,181
60	756	Miscellaneous expenses	A			99,139	95,269	\$ 3,870
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		44,362	46,784	\$ (2,422)
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	\$ (4,535)
66	761	Maintenance of trans. and distribution mains	A			111,892	154,420	\$ (42,528)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			103,482	83,467	\$ 20,015
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			6,421	6,001	\$ 420
72	765	Maintenance of hydrants	A			1,122	7,650	\$ (6,528)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 521,797	\$ 557,091	\$ (35,294)

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				250,966	223,841	\$ 27,125
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		84,630	101,422	\$ (16,792)
81	773	Customer records and collection expenses	A			2,412	(206)	\$ 2,618
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	114	\$ (114)
84	775	Uncollectible accounts	A	B	C	43,091	15,915	\$ 27,176
85		Total customer account expenses				\$ 381,099	\$ 341,086	\$ 40,013
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			(77,763)	(55,597)	\$ (22,166)
94		Total sales expenses				\$ (77,763)	\$ (55,597)	\$ (22,166)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				2,284	10,406	\$ (8,122)
98		Total recycled water expenses				\$ 2,284	\$ 10,406	\$ (8,122)
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				2,353,445	2,134,364	\$ 219,081
102	791	Administrative and general salaries	A	B	C	28,155	24,616	\$ 3,539
103	792	Office supplies and other expenses	A	B	C	89,427	106,576	\$ (17,149)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			43,779	37,788	\$ 5,991
107	795	Employees' pensions and benefits	A	B	C	192,022	179,049	\$ 12,973
108	796	Franchise requirements	A	B	C	-	198	\$ (198)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			426	4,520	\$ (4,094)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			290	-	\$ 290
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	8,433	4,615	\$ 3,818
116		Total administrative and general expenses				\$ 2,715,977	\$ 2,491,726	\$ 224,251
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				63,484	43,094	\$ 20,390
119	811	Rents	A	B	C	35,087	33,749	\$ 1,338
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 98,571	\$ 76,843	\$ 21,728
123		Total operating expenses				\$ 5,003,080	\$ 4,753,525	\$ 249,555

(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")	\$ 611,950	611,950			
2	CA corp franchise taxes ("CCFT")(current)	\$ 293,668	293,668			
3	Property taxes	\$ 738,785	738,785			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 47,404	47,404			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 60,567	60,567			
8	Payroll taxes	\$ 41,872	41,872			
9	Franchise taxes including licenses & filing fees	\$ 267,549	267,549			
10	Groundwater production assessments (pump taxes)	\$ 1,170,633	1,170,633			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 3,232,427	\$ 3,232,427	\$ -	\$ -	\$ -

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		Diversions 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								
	City of Arcadia					94			
	Upper SGVMWD					3,474			
	Upper SGVMWD - Recycled					1,357			
17	Annual quantities purchased					4,925 (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 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	157.0	794			1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 2	159.0	405			1000	
San Gabriel Valley	332 - South Arcadia	Encinita Well 3	154.0	421			900	
San Gabriel Valley	332 - South Arcadia	Farna Well 1	88.0	131			0	Out of Service
San Gabriel Valley	332 - South Arcadia	Farna Well 2	97.0	117			0	Out of Service
San Gabriel Valley	332 - South Arcadia	Jeffries Well 4	121	791			1300	
San Gabriel Valley	332 - South Arcadia	Persimmon Well 1	96.0	82			1000	
San Gabriel Valley	333 - South San Gabriel	Garvey Well 3	104.0	380			1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 1	103.0	1351			1000	
San Gabriel Valley	333 - South San Gabriel	San Gabriel Well 2	106.0	456			300	
San Gabriel Valley	333 - South San Gabriel	Saxon Well 4	148.0	0			0	Out of Service - Sanding

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	-	360	-	-	7,719	-	19,206	13,656	5,597
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	74	-	-	-	-	-	-	-
15	Steel	125	1,135	-	-	5,464	-	15,030	9,548	4,344
16	Asbestos Cement	-	-	-	-	9,732	-	26,866	32,202	6,082
17	Ductile Iron	-	3	-	-	1,079	-	5,537	160,913	428
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	76	-	-	2,002	-	6,990	117,639	2,697
20										
21										
22	Total	125	1,648	-	-	25,995	-	73,629	333,958	19,148

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	-	-	-	-	-	-		49,677
24	Cement Lined Steel	-	-	-	-	-	-	-		-
25	Concrete	-	-	-	-	-	-	-		-
26	Copper	-	-	-	-	-	-	-		74
27	Steel	9,749	-	-	-	-	-	-		45,394
28	Asbestos Cement	15,993	-	3,763	-	-	-	-		94,638
29	Ductile Iron	9,550	-	111	-	-	-	-		177,621
30	HDPE	-	-	-	-	-	-	-		-
31	PVC	31,978	-	3	-	118	-	-		161,503
32										-
33										-
34	Total	70,409	-	3,877	-	118	-	-	-	528,908

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	10,692	10,796	-	-
Commercial	1,797	1,783	-	-
Industrial	6	6	-	-
Public authorities	58	58	-	-
Irrigation	71	71	-	-
Other	-	-	-	-
Contract	3	3	-	-
Subtotal	12,627	12,717	-	-
Private fire connections	-	-	99	100
Public fire hydrants	-	-	-	-
Total *	12,627	12,717	99	100

* 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	10,070	
3/4 - in	15	3,587
1 - in	2,467	8,691
1 1/2 - in	144	5
2 - in	248	387
3 - in	24	11
4 - in	7	74
6 - in	3	35
8 - in	2	21
Other	-	6
Total *	12,980	12,817

* 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 . . .	745
2. Used, before repair	1
3. Used, after repair	35
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	12,990
2. More than 10, but less than 15 years	3
3. More than 15 years	13

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	91,112	86,140	75,533	78,079	90,799	106,903	114,059	642,625
Commercial	52,836	50,210	47,946	48,584	50,446	56,634	58,586	365,242
Industrial	433	243	288	320	693	1,011	692	3,680
Public authorities	3,295	2,614	1,823	2,605	4,817	4,752	5,484	25,390
Irrigation	1,332	919	611	1,249	1,678	1,521	1,516	8,826
Other	3	1	73	5	-	-	-	82
Contract	100	121	-	16	46	304	(247)	340
Total	149,111	140,248	126,274	130,858	148,479	171,125	180,090	1,046,185

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	123,574	128,784	101,019	105,104	102,889	561,370	1,203,995	1,153,508
Commercial	61,189	67,448	53,466	54,262	55,169	291,534	656,776	638,095
Industrial	911	1,087	802	732	682	4,214	7,894	7,582
Public authorities	7,536	7,217	5,484	4,978	4,324	29,539	54,929	41,979
Irrigation	2,486	2,759	2,218	1,847	1,905	11,215	20,041	19,830
Other	-	9	53	19	5	86	168	10
Contract	153	150	92	74	78	547	887	5,187
Total	195,849	207,454	163,134	167,016	165,052	898,505	1,944,690	1,866,191

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 _____ 53,035 *

*Assume 4.13789 per household times 12,817 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>98,652</u>
100-3	Construction Work in Progress	\$ <u>20,559,723</u>
241	Advances for Construction	\$ <u>996,341</u>
265	Contributions in Aid of Construction	\$ <u>7,748,387</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)

909 394-3600

Telephone Number

Gladys M. Farrow
Signature

May 27, 2025

Date

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