

Attachment 3

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION**

Advice Letter Cover Sheet

Utility Name: Lytle Springs Water Company
District: N/A
CPUC Utility #: 360
Advice Letter #: 26-W
Tier 1 2 3 Compliance
Authorization D.92-03-093
Description: 2023 CPI Adjustment

Date Mailed to Service List: 10/30/24
Protest Deadline (20th Day): 11/19/24
Review Deadline (30th Day): 11/29/24
Requested Effective Date: 02/15/24
Rate Impact: \$449.58
3.4%

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: Victor Torcat
Phone: 909.822.6000 x.1302
Email: Victort@burlingameindustries.com

Utility Contact: Jo Ann Torres
Phone: 909.822.6000 x1341
Email: joannt@burlingameindustries.com

WD Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov

WD USE ONLY		
<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
12/4/24	JHO	Calculated correctly; earnings test passed; recommend approval effective 10/30/24

APPROVED WITHDRAWN REJECTED

Signature: /s/Wilson Tsai **Comments:** Approved with effective date of 10/30/24.
Date: 12/5/24 _____

LYTLE SPRINGS WATER COMPANY

3546 N. Riverside Avenue

Rialto, CA 92377

909.822.6000

joannt@burlingameindustries.com

TIER DESIGNATION AND REQUESTED EFFECTIVE DATE

This AL and the enclosed tariff sheets are submitted pursuant to General Order (GO.) 96-B. AL 26-W is designated as a Tier 1 AL and the enclosed tariff sheets will become effective upon filing.⁶

NOTICE

This AL does not require notice;⁷ however, the utility shall inform its customers, by bill insert in the first bill that includes the increase, of the amount of the increase expressed in dollar and percentage terms.⁸ A copy of this AL has been served to all parties listed on the service list⁹ on the last page of this AL. This filing will not cause withdrawal of service nor conflict with any other schedule or rule.

RESPONSE OR PROTEST¹⁰

Anyone may respond to or protest this AL. A response supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A protest objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

1. The utility did not properly serve or give notice of the AL.
2. The relief requested in the AL would violate statute or Commission order or is not authorized by statute or Commission order on which the utility relies.
3. The analysis, calculations, or data in the AL contain material error or omissions.
4. The relief requested in the AL is pending before the Commission in a formal proceeding or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process or
6. The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require relitigating a prior order of the Commission.

⁶ GO. 96-B, Water Industry Rule 7.3.1

⁷ GO. 96-B, General Rule 4.2

⁸ GO. 96-B, Water Industry Rule 3.2

⁹ GO. 96-B, Water Industry Rule 4.1

¹⁰ GO. 96-B, General Rule 7.4.1

Attachment 2

LYTLE SPRINGS WATER COMPANY

3546 N. Riverside Avenue

Rialto, CA 92377

909.822.6000

joannt@burlingameindustries.com

October 30, 2024

Advice Letter No. 26-W

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Lytle Springs Water Company (360) hereby transmits for filing one original and one copy of this advice letter (AL) and the following tariff sheets which are enclosed:

<u>NEW SHEET #</u>	<u>TITLE</u>	<u>CANCELLING SHEET #</u>
213-W	Schedule No.1	203-W
214-W	Schedule No. 2	205-W
212-W	Table of Contents	206-W

REQUEST

By AL 26-W, requests permission to increase its revenues (based on increase to the present monthly quantity rate and service charge) by 3.4%, the Consumer Price Index (CPI) for 2023. The projected revenue increase of \$449.58 will not result in a rate of return which exceeds the authorized rate of return of 3.4%. Workpapers justifying this increase are enclosed.

BACKGROUND

The present rates became effective on 2/15/24, pursuant to Resolution W-4493, which authorized an offset (CPI) rate increase of \$449.58 or 3.4%.

The last general rate increase became effective on 02/15/23 pursuant to Resolution W-4493, which authorized a general rate increase of \$1,041, or 6.5%, and a rate of return of 6.5%.

AL 26-W is filed pursuant to Ordering Paragraphs No. 1 of **Decision 92-03-093** and **Resolution W- 4493**, which authorized Class C and D water and sewer utilities to file a request for a CPI increase once a year by AL. The increase is to be passed on to the utility's customers in their quantity rate and service charge.

LYTLE SPRINGS WATER COMPANY

3546 N. Riverside Avenue
Rialto, CA 92377
909.822.6000
joannt@burlingameindustries.com

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility.

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. The Water Division (WD) must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed. The addresses for submitting a response or protest are:

Email Address:

Water.Division@cpuc.ca.gov

Mailing Address:

California Public Utilities Commission
Water Division, 3rd Floor
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of the protest to Jo Ann Torres at:

Email Address:

joannt@burlingameindustries.com

Mailing Address:

3546 N. Riverside Avenue
Rialto, CA 92377

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform WD within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

REPLIES

The utility shall reply to each protest and may reply to any response. Any reply must be received by WD within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.¹¹

¹¹ GO. 96-B, General Rule 7.4.3

LYTLE SPRINGS WATER COMPANY

3546 N. Riverside Avenue

Rialto, CA 92377

909.822.6000

joannt@burlingameindustries.com

SERVICE LIST

Keith Switzer
Golden State Water Company
630 East Foothill Blvd.
San Dimas, CA 91773

Jennifer Hodges
Havasu Water Company Inc.
Suite A-252 / 25108 Marguerite Pkwy
Mission Viejo, CA 92992


Edward Jackson
Liberty Utilities (Apple Valley Ranchos)
P.O. Box 7002
Downey, CA 90241

I hereby certify that the above service list has been served a copy of AL 26-W on October 30, 2024.

Executed in Lytle Creek, California on the October 30, 2024.

Lytle Springs Water Company

By:



JoAnn Torres

Manager

Enclosures

Attachment 4
Excerpt from Standard Practice U-27-W

I – EARNINGS TESTS

65. Class B, C and D utilities requesting a CPI offset must pass an earnings test. This test involves the following:
- a. If the last General Rate Case authorized a rate of return, create a recorded Summary of Earnings and compare the adopted rate of return to the recorded rate of return. Using the Summary of Earnings increase the most recent adopted revenues by the CPI percentage and recalculate the rate of return. If the new return exceeds authorized, the utility will only be eligible for part or none of the increase.
 - b. If the last General Rate Case authorized a return on margin, calculate the recorded return on margin by taking $1 - \text{Operating Ratio}$, where Operating Ratio is equal to $\frac{\text{Recorded Operating Expenses}}{\text{Recorded Operating Revenues}}$ (operations and maintenance expenses, annual depreciation on non-contributed facilities, amortization of multiyear expenses and applicable taxes: income taxes, property taxes, taxes other than income, payroll taxes) divided by the most recent adopted Operating Revenues increased by the CPI. Compare this percentage to the authorized return on margin percentage. If the new return exceeds authorized, the utility will only be eligible for part or none of the increase.
66. If the earnings test shows that the utility is over-earning, adjust the requested amount by the over-earning amount.

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information:

Subject Matter of Sheet	Cal. P.U.C. Sheet No.
Title Page	3-W
Table of Contents	206 (T)
Preliminary Statement	5-W
Service Area Map	61-W
Rate Schedules:	
Schedule No. 1, Annual General Meter Service	213-W
Schedule No. 2, Annual Flat Rate Service	214-W
Schedule No. 9MC, Construction and Tank Truck Service	90-W
Schedule No. UF, Surcharge to Fund Public Utilities Commission Reimbursement Fee	195-W (I)
Schedule No.	
Rules:	
No. 1 Definitions	207-W
No. 2 Description of Service	97-W
No. 3 Application for Service	9-W
No. 4 Contracts	10-W
No. 5 Special Information Required on Forms	208-W
No. 6 Establishment and Re-establishment of Credit	13-W
No. 7 Deposits	14-W
No. 8 Notices	209-W
No. 9 Rendering and Payment of Bills	17-W
No. 10 Disputed Bills	210-W
No. 11 Discontinuance and Restoration of Service	211-W
No. 12 Information Available to Public	24-W
No. 13 Temporary Service	26-W
No. 14 Continuity of Service	28-W
No. 15 Main Extensions	123-W
No. 16 Service Connections, Meters, and Customer Facilities	167-W
No. 17 Standards for Measurement of Service	139-W
No. 18 Meter Tests and Adjustment of Bills for Meter Error	42-W
No. 19 Service to Separate Premises and Multiple Units, And Resale of Water	140-W
No. 21 Fire Protection	46-W

(To be inserted by utility)

Advice Letter No. 26-W

Decision No. _____

Issued By

Kevin & Seamus Burlingame

(Owners)

(To be inserted by P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. 2

ANNUAL FLAT RATE SERVICE (C)

APPLICABILITY

Applicable to all water service furnished on an annual flat rate basis (C)

TERRITORY

The subdivisions known as Glenn Ranch, Tract No. 1986, Scotland Store Area, Tract No. 2047, and vicinity in Lytle Creek Canyon, approximately 10 miles Northwesterly of City of Rialto, San Bernardino County. (T)

RATES

Per Service Connection
Per Year

For a single-family residence, including Premises not exceeding 10,000 sq. ft. In area.....	\$ 71.71	
For Trailer and Fishing Park.....	\$294.58	(N)

SPECIAL CONDITIONS

1. The above residential flat rate charges apply to service connection Not larger than one inch in diameter.
2. All service not covered by the above classification will be furnished Only on a metered basis.
3. Meters may be installed at option of utility or customer for above classification in which event service thereafter will be furnished only on the basis of Schedule No. 1 Annual General Service.
4. The annual service charge applies to service during the 12-month period beginning January 1, and is due in advance.

(To be inserted by utility)

Issued By

(To be inserted by P.U.C.)

Advice Letter No. 26-W

Date Filed _____

Decision No. _____

Kevin & Seamus Burlingame

Effective _____

Owner

Resolution No. M-4839

Schedule No. 1

ANNUAL GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

(T)

TERRITORY

The subdivision known as Glen Ranch, Tract No. 1986, Scotland Store Area, Tract No. 2047 and vicinity in Lytle Creek Canyon, approximately 10 miles Northwesterly of City of Rialto, San Bernardino County.

RATES

	<u>Per Meter Per Year</u>	
Annual Quantity Rates:		
First 3,600 cu.ft. or less	\$71.71	(I)
Next 5,400 cu.ft., per 100 cu.ft.	0.61	
Over 9,000 cu. Ft., per 100 cu.ft.	0.30	
Monthly Service Charge:	\$60.00	
For 5/8 x 3/4-inch meter	\$48.72	
For 1 - inch meter	\$90.00	
For 1-1/2-inch meter	\$150.00	
For 2 - inch meter	\$250.00	(I)

The Annual Minimum charges will entitle the customer to the quantity of water which that minimum charge will purchase at the Annual Quantity Rates.

SPECIAL CONDITIONS

1. The annual minimum charge applies to service during the 12-month period beginning January 1, and is due in advance,
2. Charges for water used in excess of the quantity which the annual Minimum charge will purchase may be billed monthly, quarterly or semi-annually at the option of the utility.

(To be inserted by utility)

Advice Letter No. 26-W

Decision No. _____

Issued By

Kevin & Seamus Burlingame

Owners

(To be inserted by P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____

Received _____
Examined _____

**CLASS D
WATER UTILITIES**

U# _____

**2023
ANNUAL REPORT
OF**

Lytle Springs Water Co., Inc

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

3546 N. Riverside Ave., Rialto, CA 92377

(OFFICIAL MAILING ADDRESS) ZIP

**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

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

water.division@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 22 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. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements 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.

TABLE OF CONTENTS

	Page
Instructions	3
General Information	4
Excess Capacity and Non-Tariffed Services	5
Schedule A - Balance Sheet	6-7
Schedule A-1 - Utility Plant	8
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	8
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	9
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	9
Schedule A-2 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	10
Schedule A-3 - Account 201 - Common Stock	11
Schedule A-4 - Account 204 - Preferred Stock	11
Schedule A-5 - Record of Stockholders at End of Year	11
Schedule A-6 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	12
Schedule A-7 - Account 211 - Other Paid in Capital (Corporations only)	12
Schedule A-8 - Account 215 - Retained Earnings (Corporations Only)	12
Schedule A-9 - Account 218 - Proprietary Capital (Sole Proprietorship or Partnership)	13
Schedule A-10 - Account 224 - Long-Term Debt	13
Schedule B - Income Statement	14
Schedule B-1 - Account 400 - Operating Revenues	15
Schedule B-2 - Account 401 - Operating Expenses	16
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	17
Schedule B-4 - Accounts 421, 426 - Income and Expense from Non-Utility Operations	17
Schedule B-5 - Account 427 - Interest Expense	17
Schedule C - Sources of Supply and Water Developed Wells	18
Schedule D - Water Delivered to Metered Customers	18
Schedule E - Employees and Their Compensation	18
Schedule F - Advances for Construction	19
Schedule G - Total Meters and Services (Active and Inactive)	19
Schedule H - Meter Testing Data	19
Schedule I - Service Connections at End of Year	19
Schedule J - Storage Facilities	19
Schedule K - Footages of Pipe (Excluding Service Pipes)	19
Schedule L - Safe Drinking Water Bond Act/State Revolving Fund Data	20
Schedule M - Facility Fees Data	21
Declaration	22

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

water.division@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.
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9. This report must cover the calendar year from January 1, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Lytle Springs Water Co., Inc.
(Name under which corporation, partnership or individual is doing business)

3546 N. Riverside Avenue, Rialto CA 92377
(Official mailing address)

(Service Area - Town and County)

Telephone Number: 909.822.6000 Fax Number: 909.822.3516

Email Address: _____

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization November 17, 1958 incorporated in the State of California
(B) Names, titles and addresses of principal officers: _____

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, email, and telephone number of:
(A) One person listed above to receive correspondence: Seamus Burlingame, President 909.822.6000
(B) Person responsible for operations and services: Victor Torcat, Operations 909.822.6000

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		3/6/24
X		2/27/24
X		7/31/24

11. List Name, Grade, and License Number of all Licensed Operators:
Dwayne Pinalto, R.E.H.S. SB County #0309 Grade D-1

12. This annual report was prepared by:
Name of firm or consultant: Lytle Springs Water Co., Inc.
Address of firm or consultant: 3546 N. Riverside Avenue, Rialto CA 92377
Email address of firm or consultant: _____
Phone Number of firm or consultant: 909.822.6000

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2023: N/A

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											

**SCHEDULE A
BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.1		UTILITY PLANT		
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	80,814
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-
5.1	101.3	Water Plant in Service - Other	A-1	-
6.1	103	Water Plant Held for Future Use	A-1	-
7.1	104	Water Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-
11.1	105.3	Construction Work in Progress - Other	A-1	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 80,814
14.1	108	Accumulated Depreciation of Water Plant	A-2	73,825
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18.1		Total Accumulated Depreciation/Amortization		\$ 73,825
19.1		Net Utility Plant		\$ 6,989
20.1				
21.1		INVESTMENTS		
22.1	121	Non-utility Property and Other Assets		
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24.1		Net non-utility property		\$ -
25.1	123	Investments in Affiliated Companies		
26.1	124	Other Investments		
27.1		Total Investments		\$ -
28.1				
29.1		CURRENT AND ACCRUED ASSETS		
30.1	131	Cash		8,019
31.1	132	Cash - Special Deposits		
32.1	141	Accounts Receivable - Customers		13,129
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		
36.1	174	Other Current Assets		
37.1		Total current and accrued assets		\$ 21,148
38.1				
39.1	180	Deferred Charges		
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 28,137

**SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS		
2.2	201	Common Stock	A-3	25,000
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital	A-7	269
6.2	215	Retained Earnings	A-8	2,868
7.2		Total corporate capital and retained earnings		\$ 28,137
8.2				
9.2		PROPRIETARY CAPITAL		
10.2	218	Proprietary Capital	A-9	-
11.2				
12.2		LONG TERM DEBT		
13.2	224	Long-term Debt	A-10	-
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		
17.2	231	Accounts Payable		
18.2	232	Short-term Notes Payable		
19.2	233	Customer Deposits		
20.2	236	Taxes Accrued		
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		
23.2		Total current and accrued liabilities		\$ -
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		-
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30.2	283	Accumulated Deferred Income Tax Liabilities		
31.2		Total deferred credits		\$ -
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		
35.2	272	Accumulated Amortization of Contributions (negative number)		
36.2		Net Contributions in Aid of Construction		\$ -
37.2		Total Liabilities and Other Credits		\$ 28,137

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	80,814	-	-	-	\$ 80,814
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 80,814	\$ -	\$ -	\$ -	\$ 80,814

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land	1,000				\$ 1,000
4		Total non-depreciable plant	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
5							
6		DEPRECIABLE PLANT					
7	304	Structures	395				\$ 395
8	307	Wells	3,433				\$ 3,433
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Standpipes	37,475				\$ 37,475
13	331	Water Mains	20,219				\$ 20,219
14	333	Services and Meter Installations					\$ -
15	334	Meters	18,292				\$ 18,292
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 79,814	\$ -	\$ -	\$ -	\$ 79,814
21		Total water plant in service	\$ 80,814	\$ -	\$ -	\$ -	\$ 80,814

* Debit or credit entries should be explained by footnotes or supplementary schedules

Footnotes:

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					\$ -
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					\$ -
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					\$ -
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					\$ -
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	73,238				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	587				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 587	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 73,825	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

SCHEDULE A-3
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Kevin Burlingame	125	100.00	125	\$ 12,500		\$ -
2	Seamus Burlingame	125	100.00	125	\$ 12,500		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 25,000		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-4
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6				Total	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-5
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Kevin Burlingame	125		
2	Seamus Burlingame	125		
3				
4				
5				
6				
7				
8				
9	Total number of shares	250	Total number of shares	-

SCHEDULE A-6		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Less: Debits	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Other	269
2		
3		
4		
5	Total	\$ 269

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	734
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail) Conversion to Accrual	2,283
6	Total Credits	\$ 3,017
7		
8	Less: Debits	
9	Net losses	(149)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	
15	Balance end of year	\$ 2,868

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail):	
6		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4							
5							
6							
7							
8			Total	\$ -		\$ -	\$ -

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	13,223
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	11,985
6	403	Depreciation Expense	A-2	587
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	-
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 13,372
12		Total utility operating income		\$ (149)
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ -
20		Net income / <Loss>		\$ (149)

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
WATER SERVICE REVENUES			
1			
2	460	Unmetered water revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	1,317
4		460.2 Commercial and Miscellaneous	209
5		460.3 Large Water Users	
6		460.4 Safe Drinking Water Bond Surcharge	
7		460.5 Other Unmetered Revenue	
8		Subtotal	\$ 1,526
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	11,592
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Water Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues PUC Charges	105
23		Subtotal	\$ 11,697
24		Total water service revenues	\$ 13,223
25			
26	480	Other water revenue	
27		Total Operating Revenues	\$ 13,223

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	
4	615	Power Utilities	502
5	618	Other Volume Related Expenses	
6		Total volume related expenses	\$ 502
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	-
10	640	Materials	
11	650	Contract Work Testing	1,400
12	660	Transportation Expense	
13	664	Other Plant Maintenance Expenses	
14		Total non-volume related expenses	\$ 1,400
15		Total plant operation and maintenance exp.	\$ 1,902
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	-
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	
21	676	Uncollectible Accounts Expense	
22	678	Office Services and Rentals	
23	681	Office Supplies and Expenses	
24	682	Professional Services Management Fees	3,000
25	684	Insurance	4,468
26	688	Regulatory Compliance Expense License & Permits	2,248
27	689	General Expenses Bank Charges	367
28		Total administrative and general expenses	\$ 10,083
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 10,083
32		Total Operating Expenses	\$ 11,985

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			\$ -
2	408.1 Property taxes			\$ -
3	408.2 Payroll taxes			\$ -
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ -	\$ -	\$ -
6				
7	409 State corporate income tax			\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ -	\$ -	\$ 800
10				
11	Total	\$ -	\$ -	\$ 800

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ -

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in		
3/4-in	101	20
1-in		
-in		
-in		
-in		
Total	101	20

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	98	33	131	3	6	9	101	39
Industrial/Commercial	3		3			-	3	-
Irrigation			-			-	-	-
Fire Protection (public)		15	15			-	-	15
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
Total	101	48	149	3	6	9	104	54

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	Totals
				Concrete			Cast Iron	1,350
Earth			Welded steel					-
Wood			Standard screw					-
Steel		42,000	Cement-asbestos					-
Other			Plastic					-
			Other (specify)					-
Total	-	42,000	Total	1,350	5,275	310	1,350	8,285

SCHEDULE L
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ 104

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 7,295
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	22,620
Less: Loan payments	(367)
Bank charges	(21,529)
Other withdrawals	_____
Balance at end of year	\$ 8,019

4. Reason for other deposits/withdrawals

Collected From Water Company Customers.
 Withdrawals were Payment of Operating Expenses.

5. Total Accumulated Reserve: \$ _____

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2023, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of America</u>
Address:	<u>170 Baseline Road, Rialto, CA 92376</u>
Account Number:	<u>09346-01205</u>
Date Opened:	<u>1980</u>

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ <hr/>
Deposits during the year	\$ <hr/>
Interest earned for calendar year	\$ <hr/>
Withdrawals from this account	\$ <hr/>
Balance at end of year	\$ <hr/>

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

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

I, the undersigned Kevin Burlingame - Owner/President
Officer, Partner, or Owner (Please Print)

of Lytle Springs Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Owner/President
Title (Please Print)


Signature

909.822.6000
Telephone Number

03.20.2021
Date