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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Claremont Location: Claremont, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. 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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	3,016	-	-	-	\$ 3,016
4	303	Other Intangible Plant	8,999,671	61,075	-	-	\$ 9,060,746
5		Total Intangible Plant	\$ 9,002,687	\$ 61,075	\$ -	\$ -	\$ 9,063,762
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,191,235	\$ -	\$ -	\$ -	\$ 1,191,235
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	5,533,545	1,940,662	(1,934)	-	\$ 7,472,273
16	316	Supply Mains	886,976	-	-	11,841	\$ 898,817
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 6,420,521	\$ 1,940,662	\$ (1,934)	\$ 11,841	\$ 8,371,090
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,501,071	120,848	(4,267)	-	\$ 1,617,652
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	10,834,155	(353,156)	(845,657)	(26,522)	\$ 9,608,821
25	325	Other Pumping Plant	2,152,720	923,435	(31,348)	26,522	\$ 3,071,329
26		Total Pumping Plant	\$ 14,487,946	\$ 691,127	\$ (881,271)	\$ -	\$ 14,297,802
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	193,302	189,536	-	-	\$ 382,838
30	332	Water Treatment Equipment	1,729,450	107,681	(1,829)	-	\$ 1,835,302
31		Total Water Treatment Plant	\$ 1,922,752	\$ 297,217	\$ (1,829)	\$ -	\$ 2,218,140

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	166,558	247,254	-	-	\$ 413,812
34	342	Reservoirs and Tanks	5,227,798	576,433	-	-	\$ 5,804,231
35	343	Transmission and Distribution Mains	40,030,564	2,478,941	(77,644)	(11,841)	\$ 42,420,019
36	344	Fire Mains	883,875	(186,477)	-	-	\$ 697,398
37	345	Services	12,934,760	494,645	(21,433)	-	\$ 13,407,973
38	346	Meters	3,479,123	1,900	(325,064)	-	\$ 3,155,959
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,534,460	183,120	(20,279)	-	\$ 4,697,301
41	349	Other Transmission and Distribution Plant	71,601	-	-	-	\$ 71,601
42		Total Transmission and Distribution Plant	\$ 67,328,739	\$ 3,795,817	\$ (444,420)	\$ (11,841)	\$ 70,668,295
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	186,022	-	(773)	59,141	\$ 244,389
46	372	Office Furniture and Equipment	99,138	-	-	-	\$ 99,138
47	373	Transportation Equipment	367,395	-	-	-	\$ 367,395
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	8,468	-	-	-	\$ 8,468
51	377	Power Operated Equipment	316,081	-	-	-	\$ 316,081
52	378	Tools, Shop and Garage Equipment	96,980	-	-	-	\$ 96,980
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,074,084	\$ -	\$ (773)	\$ 59,141	\$ 1,132,451
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,335	-	-	-	\$ 1,335
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,335	\$ -	\$ -	\$ -	\$ 1,335
61		Total Utility Plant in Service	\$ 101,429,299	\$ 6,785,898	\$ (1,330,227)	\$ 59,141	\$ 106,944,110

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5				Total	\$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	107,132,197	101,617,386
3		Construction Work in Progress	8,535,639	6,138,647
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 115,667,835	\$ 107,756,033
6		Less Accumulated Depreciation		
7		Plant in Service	33,745,635	34,203,503
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 33,745,635	\$ 34,203,503
10		Less Other Reserves		
11		Deferred Income Taxes	11,665,015	10,769,169
12		Deferred Investment Tax Credit	42,954	46,878
13		Other Reserves	257,570	254,582
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,965,539	\$ 11,070,630
15		Less Adjustments		
16		Contributions in Aid of Construction	5,504,132	5,535,903
17		Advances for Construction	3,634,411	3,815,361
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 9,138,543	\$ 9,351,264
20		Add Materials and Supplies	204,713	166,169
21		Add Working Cash (=Line 34)	257,730	(14,200)
22		Add General Office, Regions, District Office and CSA allocation	2,108,415	2,101,489
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 63,388,977	\$ 55,384,093
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")	\$ 257,730	\$ (14,200)
		* 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	24,833,984	9,193,028	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,457,853	25,746			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	126,673	-			
7	(e) Charged to clearing accounts	3,343	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	340,288			
10	Total credits	\$ 1,587,869	\$ 366,034	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,330,228)	-			
13	(b) Cost of removal	(659,547)	-			
14	(c) All other debits ¹	(258,577)	-			
15	Total debits	\$ (2,248,352)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 24,173,501	\$ 9,559,062	\$ -	\$ -	\$ -
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	(925,656)	(123,949)	9,050	104,241	\$ (936,314)
7	316	Supply Mains	(124,439)	(14,197)	1,747	-	\$ (136,889)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,050,095)	\$ (138,146)	\$ 10,797	\$ 104,241	\$ (1,073,203)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(376,326)	(36,021)	4,267	584	\$ (407,496)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,607,656)	(279,677)	829,500	77,692	\$ (1,980,141)
16	325	Other Pumping Plant	(415,619)	(95,339)	47,505	28,961	\$ (434,492)
17		Total Pumping Plant	\$ (3,399,601)	\$ (411,037)	\$ 881,272	\$ 107,237	\$ (2,822,129)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(54,839)	(9,045)	-	-	\$ (63,884)
21	332	Water Treatment Equipment	(624,562)	(54,006)	1,829	-	\$ (676,739)
22		Total Water Treatment Plant	\$ (679,401)	\$ (63,051)	\$ 1,829	\$ -	\$ (740,623)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(53,563)	(12,652)	-	2,009	\$ (64,206)
26	342	Reservoirs and Tanks	(1,120,076)	(81,085)	1,253	-	\$ (1,199,908)
27	343	Transmission and Distribution Mains	(10,734,409)	(465,846)	344,396	134,107	\$ (10,721,752)
28	344	Fire Mains	(53,081)	(15,971)	-	16,540	\$ (52,512)
29	345	Services	(3,962,914)	(152,788)	56,532	117,506	\$ (3,941,664)
30	346	Meters	(1,608,294)	(163,555)	325,064	151,529	\$ (1,295,256)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,373,563)	(67,853)	54,709	26,378	\$ (1,360,329)
33	349	Other Transmission and Distribution Plant	(50,355)	(1,124)	-	-	\$ (51,479)
34		Total Transmission and Distribution Plant	\$ (18,956,255)	\$ (960,874)	\$ 781,954	\$ 448,069	\$ (18,687,106)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(15,671)	(2,927)	(87,047)	-	\$ (105,645)
38	372	Office Furniture and Equipment	(70,295)	(2,736)	-	-	\$ (73,031)
39	373	Transportation Equipment	(297,841)	(3,343)	-	-	\$ (301,184)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(8,469)	-	-	-	\$ (8,469)
43	377	Power Operated Equipment	(284,097)	(2,086)	-	-	\$ (286,183)
44	378	Tools, Shop and Garage Equipment	(87,010)	(3,666)	-	-	\$ (90,676)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(1,332)	(3)	-	-	\$ (1,335)
47	391	Water Plant Purchased	16,083	-	-	-	\$ 16,083
48		Total General Plant	\$ (748,632)	\$ (14,761)	\$ (87,047)	\$ -	\$ (850,440)
49		Total	\$ (24,833,984)	\$ (1,587,869)	\$ 1,588,805	\$ 659,547	\$ (24,173,501)

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)	12,202,136	14,757,635	\$ (2,555,499)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(153,203)	(136,092)	\$ (17,111)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	154,906	137,401	\$ 17,505
6		601-2 Commercial Sales (2)	5,704,433	5,940,244	\$ (235,811)
7		601-3 Industrial Sales	125,483	151,677	\$ (26,194)
8		601-4 Sales to Public Authorities	463,429	533,352	\$ (69,923)
9		Sub-total	\$ 18,497,184	\$ 21,384,217	\$ (2,887,033)
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	1,088,436	1,220,086	\$ (131,650)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,088,436	\$ 1,220,086	\$ (131,650)
22	604	Private Fire Protection Service	67,161	65,472	\$ 1,689
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	210,026	202,689	\$ 7,337
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(5,724)	(14,648)	\$ 8,924
28		Sub-total	\$ 271,463	\$ 253,513	\$ 17,950
29		Total Water Service Revenues	\$ 19,857,083	\$ 22,857,816	\$ (3,000,733)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	(2)	-	\$ (2)
32	611	Miscellaneous Service Revenues	22,770	7,050	\$ 15,720
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(548,045)	57,572	\$ (605,617)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (525,277)	\$ 64,622	\$ (589,899)
38	501	Total operating revenues	\$ 19,331,806	\$ 22,922,438	\$ (3,590,632)

(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		13,045	11,933	\$ 1,112
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			379	28	\$ 351
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	4,026,404	5,281,279	\$ (1,254,875)
8		Maintenance					0	
9	706	Maintenance supervision and engineering	A	B		11,152	10,408	\$ 744
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		34,271	481	\$ 33,790
12	708	Maintenance of collect and impound reservoirs	A			1,511	648	\$ 863
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			26,275	7,721	\$ 18,554
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		247	-	\$ 247
19		Total source of supply expense				\$ 4,113,284	\$ 5,312,498	\$ (1,199,214)
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		60,931	34,581	\$ 26,350
28	725	Miscellaneous expenses	A			170,343	183,624	\$ (13,281)
29	726	Fuel or power purchased for pumping	A	B	C	1,196,897	1,132,151	\$ 64,746
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		64	-	\$ 64
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		143,746	188,730	\$ (44,984)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,571,981	\$ 1,539,086	\$ 32,895

(1) Region III MCBA, in its entirety, is included in Orange County operating expenses. Region III includes the following districts: Barstow, Calipatria Niland, Claremont, Desert, Orange County, San Dimas, San Gabriel Valley and Wrightwood.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			126,399	105,026	\$ 21,373
43	743	Miscellaneous expenses	A	B		-	51	\$ (51)
44	744	Chemicals and filtering materials	A	B		54,595	154,355	\$ (99,760)
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		45,908	-	\$ 45,908
49	748	Maintenance of water treatment equipment	A	B		15,919	33,833	\$ (17,914)
50		Total water treatment expenses				\$ 242,821	\$ 293,265	\$ (50,444)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		23,685	18,001	\$ 5,684
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			4,569	8,968	\$ (4,399)
58	754	Meter expenses	A			53,131	49,688	\$ 3,443
59	755	Customer installations expenses	A			36,430	53,885	\$ (17,455)
60	756	Miscellaneous expenses	A			215,920	253,713	\$ (37,793)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		23,445	22,998	\$ 447
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		8,642	12,962	\$ (4,320)
66	761	Maintenance of trans. and distribution mains	A			266,543	278,899	\$ (12,356)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			128,529	107,455	\$ 21,074
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			29,710	27,013	\$ 2,697
72	765	Maintenance of hydrants	A			8,424	4,392	\$ 4,032
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 799,028	\$ 837,974	\$ (38,946)

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				237,491	195,195	\$ 42,296
78	771	Supervision	A	B		23,485	18,001	\$ 5,484
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		87,098	77,480	\$ 9,618
81	773	Customer records and collection expenses	A			33,124	71,556	\$ (38,432)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	(1)	\$ 1
84	775	Uncollectible accounts	A	B	C	46,982	53,610	\$ (6,628)
85		Total customer account expenses				\$ 428,180	\$ 415,841	\$ 12,339
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			629	882	\$ (253)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 629	\$ 882	\$ (253)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				2,814,387	2,814,788	\$ (401)
102	791	Administrative and general salaries	A	B	C	26,884	20,617	\$ 6,267
103	792	Office supplies and other expenses	A	B	C	81,756	84,619	\$ (2,863)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			69,111	62,525	\$ 6,586
107	795	Employees' pensions and benefits	A	B	C	233,593	324,224	\$ (90,631)
108	796	Franchise requirements	A	B	C	875	371	\$ 504
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			53,554	19,775	\$ 33,779
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	173	\$ (173)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	25,885	28,637	\$ (2,752)
116		Total administrative and general expenses				\$ 3,306,045	\$ 3,355,729	\$ (49,684)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				(2)	-	\$ (2)
119	811	Rents	A	B	C	27,733	24,653	\$ 3,080
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 27,731	\$ 24,653	\$ 3,078
123		Total operating expenses				\$ 10,489,699	\$ 11,779,928	\$ (1,290,229)

(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")	\$ 675,864	675,864			
2	CA corp franchise taxes ("CCFT")(current)	\$ 310,866	310,866			
3	Property taxes	\$ 575,831	575,831			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 200,256	200,256			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 2,334	2,334			
8	Payroll taxes	\$ 51,470	51,470			
9	Franchise taxes including licenses & filing fees	\$ 11,404	11,404			
10	Groundwater production assessments (pump taxes)	\$ 501,272	501,272			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 2,329,298	\$ 2,329,298	\$ -	\$ -	\$ -

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
							6	"REFER TO ATTACHED SCHEDULE"
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
						11	
12							
13							
14							
15							

Purchased Water for Resale

16	Purchased from						
		Three Valleys MWD			1,366,290		
		City of Upland			58		
		West End Water Consolidated (leased well)			36,333		
		Pomona College (leased wells)			683,888		
17	Annual quantities purchased			2,086,569	(Unit chosen) ²	CCF	
18							
19							

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

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

Golden State Water Company
Claremont
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Claremont	317 - Claremont	Alamosa Well 2	278.5	0	470	14	375	Out of Service
Claremont	317 - Claremont	Berkeley Well 2	67.8	0	154	14	500	Out of Service
Claremont	317 - Claremont	College 1 Well 1	342.9	422	539	24	300	
Claremont	317 - Claremont	College 2 Well 2	414.6	1148	830	16	1200	
Claremont	317 - Claremont	Del Monte Well 1		0	450	18	300	Out of Service
Claremont	317 - Claremont	Del Monte Well 2		206	644	16	375	
Claremont	317 - Claremont	Del Monte Well 4	319.9	0	775	16	700	Out of Service
Claremont	317 - Claremont	Dreher Well 1	172.0	246	364	16	200	
Claremont	317 - Claremont	Fairoaks Well 1	441.6	0	800	18	450	Out of Service
Claremont	317 - Claremont	Harrison Well 2	166.7	89	495	16	200	
Claremont	317 - Claremont	Indian Hill North Well 3	209.4	589	645	16	850	
Claremont	317 - Claremont	Indian Hill North Well 4	225.6	641	565	20	750	
Claremont	317 - Claremont	Margarita Well 1		0	742	20		Out of Service
Claremont	317 - Claremont	Margarita Well 2	531.0	1070	745	20	1000	
Claremont	317 - Claremont	Marlboro Well 2	247.2	261	776	16	330	
Claremont	317 - Claremont	Mills Well 1	161.0	0	309	18	540	Out of Service
Claremont	317 - Claremont	Miramar 3 Well 3	358.7	282	734	18	300	
Claremont	317 - Claremont	Miramar 5 Well 5	246.2	0	666	16	250	
Claremont	317 - Claremont	Mountain View Well 1		0	380		400	Out of Service, To be destroyed
Claremont	317 - Claremont	Mountain View Well 5	217.3	83	560	18	850	
Claremont	317 - Claremont	Pomello Well 5	217.6	5	430	18	250	

Golden State Water Company
Claremont
Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Claremont	317 - Claremont	Camp Baldy Reservoir	0.500	Elev Resv	Steel	
Claremont	317 - Claremont	Claraboya Reservoir	0.250	Elev Resv	Steel	
Claremont	317 - Claremont	Del Monte East Reservoir	1.500	Ground	Steel	
Claremont	317 - Claremont	Fairoaks Forebay	0.021	Forebay	Steel	Out of Service
Claremont	317 - Claremont	Indian Hill North Reservoir	1.000	Ground	Steel	
Claremont	317 - Claremont	Margarita Reservoir	0.500	Ground	Steel	
Claremont	317 - Claremont	Mountain Reservoir	1.500	Ground	Steel	
Claremont	317 - Claremont	Padua Resv Reservoir	0.350	Elev Resv	Steel	
Claremont	317 - Claremont	Pomello Reservoir	1.500	Elev Resv	Steel	
Claremont	317 - Claremont	Upper O'Neil Reservoir	0.750	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	-	6	-	-	26,656	-	46,406	26,122	4,308
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	62	-	-	-	-	-	-	-	-
15	Steel	-	2,612	-	-	5,855	-	12,676	22,899	6,324
16	Asbestos Cement	-	362	-	53	35,868	-	135,428	154,228	20,286
17	Ductile Iron	-	22	-	-	1,459	-	8,484	111,977	1,711
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	20	143	-	-	1,822	-	10,844	69,461	3,409
20										
21										
22	Total	82	3,145	-	53	71,660	-	213,838	384,688	36,038

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	2,785	-	-	-	-	-	-	-	106,283
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	62
27	Steel	10,821	-	371	-	-	-	-	-	61,558
28	Asbestos Cement	37,254	4,262	-	-	-	-	-	-	387,740
29	Ductile Iron	38,404	621	1,947	-	-	-	-	-	164,626
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	14,738	-	-	-	-	-	-	-	100,437
32										-
33										-
34	Total	104,002	4,883	2,318	-	-	-	-	-	820,708

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	10,067	10,090	-	-
Commercial	818	825	-	-
Industrial	9	9	-	-
Public authorities	21	21	-	-
Irrigation	282	283	-	-
Other	-	-	-	-
Contract	65	65	-	-
Subtotal	11,262	11,293	-	-
Private fire connections	-	-	186	189
Public fire hydrants	-	-	-	-
Total *	11,262	11,293	186	189

* Data run as of 1/24/2022 and 1/3/2023, respectively.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	3,729	
3/4 - in	1,017	1,627
1 - in	6,066	8,863
1 1/2 - in	150	23
2 - in	462	647
3 - in	65	43
4 - in	28	121
6 - in	14	88
8 - in	5	67
Other	-	3
Total *	11,536	11,482

* Data run as of 3/15/2023 for meters and 1/3/2023 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 . . .	435
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	7,162
2. More than 10, but less than 15 years	2,801
3. More than 15 years	1,595

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	118,057	138,567	144,962	177,873	173,391	174,292	184,903	1,112,045
Commercial	59,086	72,506	77,867	140,576	46,263	90,546	91,485	578,329
Industrial	1,440	1,181	1,941	2,048	2,249	2,811	174	11,844
Public authorities	1,763	6,144	6,079	7,401	7,966	10,830	9,998	50,181
Irrigation	4,997	9,008	19,539	20,686	28,270	30,536	33,274	146,310
Other	1,035	836	835	929	1,019	1,065	1,011	6,730
Contract	14,148	(3,340)	7,650	8,061	10,463	9,370	10,601	56,953
Total	200,526	224,902	258,873	357,574	269,621	319,450	331,446	1,962,392

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	175,643	197,686	166,575	129,812	109,943	779,659	1,891,704	2,365,450
Commercial	96,195	108,531	98,336	79,025	61,725	443,812	1,022,141	1,102,234
Industrial	1,838	3,375	2,281	2,012	1,893	11,399	23,243	30,146
Public authorities	10,800	12,864	11,175	4,667	3,362	42,868	93,049	111,883
Irrigation	30,345	31,275	25,456	14,708	5,759	107,543	253,853	312,487
Other	1,014	1,046	1,177	1,011	1,008	5,256	11,986	10,470
Contract	9,644	15,931	12,374	5,598	6,047	49,594	106,547	118,734
Total	325,479	370,708	317,374	236,833	189,737	1,440,131	3,402,523	4,051,404

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 _____ 47,286 *

* Assume 4.11826 per household times 11,482 active service connections (see schedule D5)

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$	<u><u>204,713</u></u>
100-3	Construction Work in Progress	\$	<u><u>8,535,639</u></u>
241	Advances for Construction	\$	<u><u>3,634,411</u></u>
265	Contributions in Aid of Construction	\$	<u><u>5,504,132</u></u>

DECLARATION

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

I, the undersigned Gladys Farrow
Name of District Manager or Equivalent (Please Print)

of Claremont District
Name of District

of Golden State Water Company
Name of Utility

at 2185 N. Indian Hill Blvd. Claremont CA 91711
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 Digitally signed by Gladys M. Farrow
Date: 2023.05.26 08:02:48 -07'00'
Signature

May 31, 2023
Date

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