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2023  
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	3,016	-	-	-	\$ 3,016
4	303	Other Intangible Plant	9,060,746	-	-	-	\$ 9,060,746
5		Total Intangible Plant	\$ 9,063,762	\$ -	\$ -	\$ -	\$ 9,063,762
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,191,235	\$ -	\$ -	\$ (62,794)	\$ 1,128,441
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	7,472,273	1,378,303	(1,561)	-	\$ 8,849,014
16	316	Supply Mains	898,817	-	(1,275)	-	\$ 897,543
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 8,371,090	\$ 1,378,303	\$ (2,836)	\$ -	\$ 9,746,557
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,617,652	199,153	(25,076)	-	\$ 1,791,729
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	9,608,821	-	(2,833)	83,471	\$ 9,689,459
25	325	Other Pumping Plant	3,071,329	127,502	(31,517)	91,965	\$ 3,259,279
26		Total Pumping Plant	\$ 14,297,802	\$ 326,654	\$ (59,427)	\$ 175,437	\$ 14,740,467
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	382,838	12,250	-	-	\$ 395,088
30	332	Water Treatment Equipment	1,835,302	8,345	(11,503)	-	\$ 1,832,144
31		Total Water Treatment Plant	\$ 2,218,140	\$ 20,595	\$ (11,503)	\$ -	\$ 2,227,232

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	413,812	(69,083)	-	-	\$ 344,729
34	342	Reservoirs and Tanks	5,804,231	(27,988)	-	-	\$ 5,776,243
35	343	Transmission and Distribution Mains	42,420,019	4,068,480	(800)	-	\$ 46,487,700
36	344	Fire Mains	697,398	83,734	-	-	\$ 781,133
37	345	Services	13,407,973	815,770	(13,354)	-	\$ 14,210,389
38	346	Meters	3,155,959	80,744	(49,099)	-	\$ 3,187,605
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,697,301	328,464	(1,021)	-	\$ 5,024,744
41	349	Other Transmission and Distribution Plant	71,601	-	-	-	\$ 71,601
42		Total Transmission and Distribution Plant	\$ 70,668,295	\$ 5,280,122	\$ (64,273)	\$ -	\$ 75,884,143
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	244,389	1,289	(85,390)	-	\$ 160,288
46	372	Office Furniture and Equipment	99,138	-	(48,386)	-	\$ 50,752
47	373	Transportation Equipment	367,395	181,554	(36,681)	-	\$ 512,268
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	8,468	-	(8,468)	-	\$ (0)
51	377	Power Operated Equipment	316,081	-	(142,669)	(139,023)	\$ 34,389
52	378	Tools, Shop and Garage Equipment	96,980	-	(30,881)	-	\$ 66,099
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 1,132,451	\$ 182,843	\$ (352,475)	\$ (139,023)	\$ 823,796
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 106,944,110	\$ 7,188,517	\$ (490,514)	\$ (26,380)	\$ 113,615,733

**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 <sup>1</sup> (e)
1	Refer to Company Schedule A-1b				
2					
3					
4					
5				Total	\$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	113,803,819	107,132,197
3		Construction Work in Progress	11,005,866	8,535,639
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 124,809,686</b>	<b>\$ 115,667,835</b>
6		Less Accumulated Depreciation		
7		Plant in Service	34,633,210	33,745,635
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 34,633,210</b>	<b>\$ 33,745,635</b>
10		Less Other Reserves		
11		Deferred Income Taxes	11,690,091	11,665,015
12		Deferred Investment Tax Credit	39,030	42,954
13		Other Reserves	251,264	257,570
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 11,980,385</b>	<b>\$ 11,965,539</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	5,524,022	5,504,132
17		Advances for Construction	3,549,446	3,634,411
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 9,073,469</b>	<b>\$ 9,138,543</b>
20		<b>Add Materials and Supplies</b>	<b>193,990</b>	<b>204,713</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>257,730</b>	<b>257,730</b>
22		Add General Office, Regions, District Office and CSA allocation	2,018,673	2,108,415
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 71,593,015</b>	<b>\$ 63,388,977</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
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	\$ 257,730
		* 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	24,173,501	9,559,062	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,941,027	26,938			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	139,360	-			
7	(e) Charged to clearing accounts	10,299	-			
8	(f) Salvage recovered	7,800	-			
9	(g) All other credits <sup>1</sup>	139,023	-			
10	Total credits	\$ 2,237,508	\$ 26,938	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(501,034)	-			
13	(b) Cost of removal	(432,874)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (933,909)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 25,477,100	\$ 9,586,000	\$ -	\$ -	\$ -
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						
29						
30						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	(936,314)	(211,603)	1,561	-	\$ (1,146,355)
7	316	Supply Mains	(136,889)	(15,356)	1,275	-	\$ (150,970)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,073,203)	\$ (226,958)	\$ 2,836	\$ -	\$ (1,297,325)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(407,496)	(47,865)	25,076	23,535	\$ (406,749)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,980,141)	(503,800)	(19,607)	-	\$ (2,503,548)
16	325	Other Pumping Plant	(434,492)	(135,176)	64,478	1,499	\$ (503,691)
17		Total Pumping Plant	\$ (2,822,129)	\$ (686,841)	\$ 69,947	\$ 25,035	\$ (3,413,988)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(63,884)	(15,599)	-	-	\$ (79,483)
21	332	Water Treatment Equipment	(676,739)	(68,218)	11,503	99	\$ (733,355)
22		Total Water Treatment Plant	\$ (740,623)	\$ (83,817)	\$ 11,503	\$ 99	\$ (812,838)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(64,206)	(16,737)	-	24,378	\$ (56,565)
26	342	Reservoirs and Tanks	(1,199,908)	(96,423)	-	304,662	\$ (991,668)
27	343	Transmission and Distribution Mains	(10,721,752)	(519,464)	800	5,443	\$ (11,234,974)
28	344	Fire Mains	(52,512)	(15,086)	-	-	\$ (67,598)
29	345	Services	(3,941,664)	(184,469)	13,354	46,893	\$ (4,065,886)
30	346	Meters	(1,295,256)	(151,826)	49,099	11,368	\$ (1,386,616)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,360,329)	(72,405)	1,021	487	\$ (1,431,225)
33	349	Other Transmission and Distribution Plant	(51,479)	(1,453)	-	-	\$ (52,932)
34		Total Transmission and Distribution Plant	\$ (18,687,106)	\$ (1,057,864)	\$ 64,273	\$ 393,231	\$ (19,287,465)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(105,645)	(3,692)	85,390	14,509	\$ (9,438)
38	372	Office Furniture and Equipment	(73,031)	(16,201)	48,386	-	\$ (40,846)
39	373	Transportation Equipment	(301,184)	(10,299)	36,681	-	\$ (274,802)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(8,469)	-	8,468	-	\$ (1)
43	377	Power Operated Equipment	(286,183)	(3,662)	3,646	(7,800)	\$ (293,999)
44	378	Tools, Shop and Garage Equipment	(90,676)	(1,351)	30,881	-	\$ (61,145)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(1,335)	-	-	-	\$ (1,335)
47	391	Water Plant Purchased	16,083	-	-	-	\$ 16,083
48		Total General Plant	\$ (850,440)	\$ (35,205)	\$ 213,453	\$ 6,709	\$ (665,483)
49		Total	\$ (24,173,501)	\$ (2,090,685)	\$ 362,012	\$ 425,074	\$ (25,477,100)



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	14,008,824	12,202,136	\$ 1,806,688
4		601-1.2 Metered Sales Low Income Discount (Debit)	(167,424)	(153,203)	\$ (14,221)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	169,226	154,906	\$ 14,320
6		601-2 Commercial Sales (2)	6,239,058	5,704,433	\$ 534,625
7		601-3 Industrial Sales	171,008	125,483	\$ 45,525
8		601-4 Sales to Public Authorities	462,297	463,429	\$ (1,132)
9		Sub-total	\$ 20,882,989	\$ 18,497,184	\$ 2,385,805
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	1,213,983	1,088,436	\$ 125,547
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,213,983	\$ 1,088,436	\$ 125,547
22	604	Private Fire Protection Service	108,981	67,161	\$ 41,820
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	225,329	210,026	\$ 15,303
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(5,682)	(5,724)	\$ 42
28		Sub-total	\$ 328,628	\$ 271,463	\$ 57,165
29		Total Water Service Revenues	\$ 22,425,600	\$ 19,857,083	\$ 2,568,517
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	77,901	(2)	\$ 77,903
32	611	Miscellaneous Service Revenues	301,833	22,770	\$ 279,063
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	44,397	(548,045)	\$ 592,442
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 424,131	\$ (525,277)	\$ 949,408
38	501	Total operating revenues	\$ 22,849,731	\$ 19,331,806	\$ 3,517,925

(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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		9,308	13,045	\$ (3,737)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			949	379	\$ 570
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	4,528,892	4,026,404	\$ 502,488
8		<b>Maintenance</b>					0	
9	706	Maintenance supervision and engineering	A	B		8,197	11,152	\$ (2,955)
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		24,289	34,271	\$ (9,982)
12	708	Maintenance of collect and impound reservoirs	A			5,228	1,511	\$ 3,717
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			22,880	26,275	\$ (3,395)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		3,837	247	\$ 3,590
19		<b>Total source of supply expense</b>				\$ 4,603,580	\$ 4,113,284	\$ 490,296
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		1,111	-	\$ 1,111
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		65,641	60,931	\$ 4,710
28	725	Miscellaneous expenses	A			134,111	170,343	\$ (36,232)
29	726	Fuel or power purchased for pumping	A	B	C	1,145,423	1,196,897	\$ (51,474)
30		<b>Maintenance</b>						
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		109,659	143,746	\$ (34,087)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 1,455,945	\$ 1,571,981	\$ (116,036)

(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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		1,111	-	\$ 1,111
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			155,630	126,399	\$ 29,231
43	743	Miscellaneous expenses	A	B		(14,090)	-	\$ (14,090)
44	744	Chemicals and filtering materials	A	B		136,816	54,595	\$ 82,221
45		<b>Maintenance</b>					0	
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		57,148	45,908	\$ 11,240
49	748	Maintenance of water treatment equipment	A	B		28,664	15,919	\$ 12,745
50		<b>Total water treatment expenses</b>				\$ 365,279	\$ 242,821	\$ 122,458
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		25,820	23,685	\$ 2,135
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			636	4,569	\$ (3,933)
58	754	Meter expenses	A			47,069	53,131	\$ (6,062)
59	755	Customer installations expenses	A			42,270	36,430	\$ 5,840
60	756	Miscellaneous expenses	A			172,460	215,920	\$ (43,460)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		25,450	23,445	\$ 2,005
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		4,379	8,642	\$ (4,263)
66	761	Maintenance of trans. and distribution mains	A			243,875	266,543	\$ (22,668)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			134,802	128,529	\$ 6,273
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			27,262	29,710	\$ (2,448)
72	765	Maintenance of hydrants	A			329	8,424	\$ (8,095)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 724,352	\$ 799,028	\$ (74,676)

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				303,238	237,491	\$ 65,747
78	771	Supervision	A	B		25,450	23,485	\$ 1,965
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		112,427	87,098	\$ 25,329
81	773	Customer records and collection expenses	A			(69)	33,124	\$ (33,193)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	26,062	46,982	\$ (20,920)
85		<b>Total customer account expenses</b>				\$ 467,108	\$ 428,180	\$ 38,928
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			2,727	629	\$ 2,098
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 2,727	\$ 629	\$ 2,098
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790.1	Allocation of A&G Expenses				2,885,626	2,814,387	\$ 71,239
102	791	Administrative and general salaries	A	B	C	33,476	26,884	\$ 6,592
103	792	Office supplies and other expenses	A	B	C	80,203	81,756	\$ (1,553)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			39,056	69,111	\$ (30,055)
107	795	Employees' pensions and benefits	A	B	C	184,923	233,593	\$ (48,670)
108	796	Franchise requirements	A	B	C	347	875	\$ (528)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			13,156	53,554	\$ (40,398)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			-	-	\$ -
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	12,650	25,885	\$ (13,235)
116		<b>Total administrative and general expenses</b>				\$ 3,249,437	\$ 3,306,045	\$ (56,608)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				77,901	(2)	\$ 77,903
119	811	Rents	A	B	C	20	27,733	\$ (27,713)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 77,921	\$ 27,731	\$ 50,190
123		<b>Total operating expenses</b>				\$ 10,946,349	\$ 10,489,699	\$ 456,650

(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")	\$ 1,124,626	1,124,626			
2	CA corp franchise taxes ("CCFT")(current)	\$ 505,456	505,456			
3	Property taxes	\$ 667,925	667,925			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 120,096	120,096			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (9,710)	(9,710)			
8	Payroll taxes	\$ 43,359	43,359			
9	Franchise taxes including licenses & filing fees	\$ 14,265	14,265			
10	Groundwater production assessments (pump taxes)	\$ 989,429	989,429			
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	\$ 3,455,447	\$ 3,455,447	\$ -	\$ -	\$ -

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

STREAMS		FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11						"None"		
12								
13								
14								
15								
<b>Purchased Water for Resale</b>								
16	Purchased from							
	Three Valleys MWD				1,489,759			
	City of Upland				122			
	West End Water Consolidated (leased well)				28,619			
	Pomona College (leased wells)				278,469			
17	Annual quantities purchased				1,796,969 (Unit chosen) <sup>2</sup>		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  
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	Alamosa Well 2	278.5	0	470	14	375	Out of Service
Claremont	317 - Claremont	Berkeley Well 2	67.7853	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	166.741	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	160.986	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	-	-	26,702	-	46,589	25,561	4,780
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	62	-	-	-	-	-	-	-	-
15	Steel	-	1,964	-	-	5,855	-	12,701	23,003	7,980
16	Asbestos Cement	-	362	-	53	35,868	-	134,750	151,168	20,349
17	Ductile Iron	-	22	-	-	1,459	-	8,484	113,394	1,776
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	20	143	-	-	1,822	-	10,860	74,947	1,870
20										
21										
22	Total	82	2,498	-	53	71,706	-	213,385	388,073	36,754

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	1 1/2	
23	Cast Iron	2,780	-	-	-	-	-	-	-	106,418
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	62
27	Steel	11,094	21	461	-	-	-	-	604	63,682
28	Asbestos Cement	36,825	4,337	-	-	-	-	-	-	383,712
29	Ductile Iron	38,506	621	2,112	-	-	-	-	-	166,375
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	14,851	-	-	-	-	-	-	-	104,513
32										-
33										-
34	Total	104,056	4,979	2,572	-	-	-	-	604	824,763

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	10,090	10,128	-	-
Commercial	825	820	-	-
Industrial	9	9	-	-
Public authorities	21	21	-	-
Irrigation	283	281	-	-
Other	-	-	-	-
Contract	65	65	-	-
Subtotal	11,293	11,324	-	-
Private fire connections	-	-	189	195
Public fire hydrants	-	-	-	-
Total *	11,293	11,324	189	195

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

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	3,733	
3/4 - in	1,018	1,605
1 - in	6,110	8,916
1 1/2 - in	151	23
2 - in	464	648
3 - in	65	42
4 - in	28	126
6 - in	14	89
8 - in	5	67
Other	-	3
Total *	11,588	11,519

\* Data run as of 1/13/2024 for meters and 1/2/2024 for active service connections, respectively.

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	27
2. Used, before repair . . . . .	2
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	9,557
2. More than 10, but less than 15 years . . . . .	3,417
3. More than 15 years . . . . .	3,514

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	93,280	85,480	75,431	90,890	116,160	152,747	190,664	804,652
Commercial	51,855	50,981	48,546	53,632	59,102	81,102	90,639	435,857
Industrial	1,758	1,551	1,858	1,675	1,518	2,600	3,164	14,124
Public authorities	2,576	2,350	2,575	2,435	4,925	8,337	7,870	31,068
Irrigation	3,965	4,066	3,043	5,383	12,214	27,772	33,411	89,854
Other	1,245	988	944	1,135	1,310	1,164	1,202	7,988
Contract	2,366	4,123	3,907	5,174	6,485	6,590	9,779	38,424
<b>Total</b>	<b>157,045</b>	<b>149,539</b>	<b>136,304</b>	<b>160,324</b>	<b>201,714</b>	<b>280,312</b>	<b>336,729</b>	<b>1,421,967</b>
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	199,724	200,158	162,381	169,066	140,290	871,619	1,676,271	1,891,704
Commercial	104,118	109,140	86,896	95,710	79,777	475,641	911,498	1,022,141
Industrial	2,985	3,380	2,432	1,757	3,229	13,783	27,907	23,243
Public authorities	10,347	9,629	8,414	9,065	5,225	42,680	73,748	93,049
Irrigation	37,395	26,040	28,472	28,134	11,026	131,067	220,921	253,853
Other	1,132	1,365	1,178	1,293	1,200	6,168	14,156	11,986
Contract	9,147	10,106	8,057	-	13,524	40,834	79,258	106,547
<b>Total</b>	<b>364,848</b>	<b>359,818</b>	<b>297,830</b>	<b>305,025</b>	<b>254,271</b>	<b>1,581,792</b>	<b>3,003,759</b>	<b>3,402,523</b>

<sup>1</sup> 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 \_\_\_\_\_ 47,186 \*

\* Assume 4.09637 per household times 11,519 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>193,990</u></u>
100-3	Construction Work in Progress	\$	<u><u>11,005,866</u></u>
241	Advances for Construction	\$	<u><u>3,549,446</u></u>
265	Contributions in Aid of Construction	\$	<u><u>5,524,022</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)

Gladys Farrow  
Signature

909 394-3600  
Telephone Number

May 30, 2024  
Date

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