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2024  
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:  
**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: KEVIN TRUONG**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
6. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
7. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
8. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
9. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<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	65,259	-	-	\$ 9,126,005
5		Total Intangible Plant	\$ 9,063,762	\$ 65,259	\$ -	\$ -	\$ 9,129,021
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,128,441	\$ -	\$ -	\$ -	\$ 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	8,849,014	298,322	-	-	\$ 9,147,337
16	316	Supply Mains	897,543	-	(3,578)	-	\$ 893,965
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 9,746,557	\$ 298,322	\$ (3,578)	\$ -	\$ 10,041,301
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,791,729	3,810	-	-	\$ 1,795,539
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	9,689,459	117,817	(57,370)	-	\$ 9,749,906
25	325	Other Pumping Plant	3,259,279	42,981	(16,311)	-	\$ 3,285,950
26		Total Pumping Plant	\$ 14,740,467	\$ 164,608	\$ (73,681)	\$ -	\$ 14,831,394
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	395,088	721	-	-	\$ 395,810
30	332	Water Treatment Equipment	1,832,144	-	-	-	\$ 1,832,144
31		Total Water Treatment Plant	\$ 2,227,232	\$ 721	\$ -	\$ -	\$ 2,227,954

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
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	344,729	-	-	-	\$ 344,729
34	342	Reservoirs and Tanks	5,776,243	357	-	-	\$ 5,776,600
35	343	Transmission and Distribution Mains	46,487,700	1,101,919	(96,173)	-	\$ 47,493,446
36	344	Fire Mains	781,133	141,807	-	-	\$ 922,939
37	345	Services	14,210,389	373,667	(46,554)	-	\$ 14,537,502
38	346	Meters	3,187,605	58,461	(162,501)	-	\$ 3,083,565
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,024,744	153,317	(57,281)	-	\$ 5,120,781
41	349	Other Transmission and Distribution Plant	71,601	-	-	-	\$ 71,601
42		Total Transmission and Distribution Plant	\$ 75,884,143	\$ 1,829,528	\$ (362,508)	\$ -	\$ 77,351,163
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	160,288	-	-	-	\$ 160,288
46	372	Office Furniture and Equipment	50,752	-	-	-	\$ 50,752
47	373	Transportation Equipment	512,268	-	-	-	\$ 512,268
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	(0)	-	-	-	\$ (0)
51	377	Power Operated Equipment	34,389	124,621	-	-	\$ 159,010
52	378	Tools, Shop and Garage Equipment	66,099	1,313	5,261	-	\$ 72,673
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 823,796	\$ 125,933	\$ 5,261	\$ -	\$ 954,990
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	\$ 113,615,733	\$ 2,484,373	\$ (434,506)	\$ -	\$ 115,665,600

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
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	None				
2					
3					
4					
5	Total				\$

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	115,853,686	113,803,819
3		Construction Work in Progress	14,991,461	11,005,866
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 130,845,147</b>	<b>\$ 124,809,686</b>
6		Less Accumulated Depreciation		
7		Plant in Service	35,651,962	34,633,210
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 35,651,962</b>	<b>\$ 34,633,210</b>
10		Less Other Reserves		
11		Deferred Income Taxes	12,522,170	11,690,091
12		Deferred Investment Tax Credit	35,106	39,030
13		Other Reserves	305,479	251,264
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 12,862,755</b>	<b>\$ 11,980,385</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	6,006,654	5,524,022
17		Advances for Construction	3,742,789	3,549,446
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 9,749,444</b>	<b>\$ 9,073,469</b>
20		<b>Add Materials and Supplies</b>	<b>162,212</b>	<b>193,990</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	2,210,743	2,018,673
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>\$ 75,211,671</b>	<b>\$ 71,593,015</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")	<b>\$ 257,730</b>	<b>\$ 257,730</b>
		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	25,477,100	9,586,000	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,713,317	31,050			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	136,514	-			
7	(e) Charged to clearing accounts	8,657	-			
8	(f) Salvage recovered	3,338	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 1,861,826	\$ 31,050	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(434,506)	-			
13	(b) Cost of removal	(439,618)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (874,124)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 26,464,802	\$ 9,617,050	\$ -	\$ -	\$ -
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						
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44						

# 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	(1,146,355)	(209,657)	-	-	\$ (1,356,013)
7	316	Supply Mains	(150,970)	(14,780)	3,578	-	\$ (162,172)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,297,325)	\$ (224,437)	\$ 3,578	\$ -	\$ (1,518,185)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(406,749)	(46,096)	-	302	\$ (452,544)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,503,548)	(293,534)	57,370	48,779	\$ (2,690,934)
16	325	Other Pumping Plant	(503,691)	(130,577)	16,311	3,047	\$ (614,910)
17		Total Pumping Plant	\$ (3,413,988)	\$ (470,208)	\$ 73,681	\$ 52,127	\$ (3,758,388)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(79,483)	(14,394)	-	-	\$ (93,877)
21	332	Water Treatment Equipment	(733,355)	(61,926)	-	-	\$ (795,282)
22		Total Water Treatment Plant	\$ (812,838)	\$ (76,321)	\$ -	\$ -	\$ (889,159)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(56,565)	(15,134)	-	-	\$ (71,699)
26	342	Reservoirs and Tanks	(991,668)	(90,690)	-	-	\$ (1,082,358)
27	343	Transmission and Distribution Mains	(11,234,974)	(540,392)	96,173	150,443	\$ (11,528,749)
28	344	Fire Mains	(67,598)	(17,296)	-	3,656	\$ (81,238)
29	345	Services	(4,065,886)	(179,674)	46,554	164,013	\$ (4,034,993)
30	346	Meters	(1,386,616)	(152,389)	162,501	46,302	\$ (1,330,202)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,431,225)	(75,077)	57,281	23,076	\$ (1,425,946)
33	349	Other Transmission and Distribution Plant	(52,932)	(1,289)	-	-	\$ (54,221)
34		Total Transmission and Distribution Plant	\$ (19,287,465)	\$ (1,071,941)	\$ 362,508	\$ 387,491	\$ (19,609,407)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(9,438)	(2,533)	-	-	\$ (11,971)
38	372	Office Furniture and Equipment	(40,846)	(1,310)	-	-	\$ (42,156)
39	373	Transportation Equipment	(274,802)	(8,657)	-	(3,338)	\$ (286,796)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(1)	-	-	-	\$ (1)
43	377	Power Operated Equipment	(293,999)	(1,131)	-	-	\$ (295,130)
44	378	Tools, Shop and Garage Equipment	(61,145)	(1,950)	(5,261)	-	\$ (68,356)
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	\$ (665,483)	\$ (15,581)	\$ (5,261)	\$ (3,338)	\$ (689,663)
49		Total	\$ (25,477,100)	\$ (1,858,489)	\$ 434,506	\$ 436,280	\$ (26,464,802)



**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)	15,579,533	14,008,824	\$ 1,570,709
4		601-1.2 Metered Sales Low Income Discount (Debit)	(173,199)	(167,424)	\$ (5,775)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	175,350	169,226	\$ 6,124
6		601-2 Commercial Sales (2)	7,049,600	6,239,058	\$ 810,542
7		601-3 Industrial Sales	189,385	171,008	\$ 18,377
8		601-4 Sales to Public Authorities	497,223	462,297	\$ 34,926
9		Sub-total	\$ 23,317,892	\$ 20,882,989	\$ 2,434,903
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	1,395,510	1,213,983	\$ 181,527
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,395,510	\$ 1,213,983	\$ 181,527
22	604	Private Fire Protection Service	89,925	108,981	\$ (19,056)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	230,859	225,329	\$ 5,530
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(29,093)	(5,682)	\$ (23,411)
28		Sub-total	\$ 291,691	\$ 328,628	\$ (36,937)
29		Total Water Service Revenues	\$ 25,005,093	\$ 22,425,600	\$ 2,579,493
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	96,822	77,901	\$ 18,921
32	611	Miscellaneous Service Revenues	71,895	301,833	\$ (229,938)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	77,690	44,397	\$ 33,293
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 246,407	\$ 424,131	\$ (177,724)
38	501	Total operating revenues	\$ 25,251,500	\$ 22,849,731	\$ 2,401,769

(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		13,208	9,308	\$ 3,900
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		52	-	\$ 52
6	703	Miscellaneous expenses	A			1,160	949	\$ 211
7	704	Purchased water including MCBA/supply cost balancing accounts (1)	A	B	C	5,935,701	4,528,892	\$ 1,406,809
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		11,436	8,197	\$ 3,239
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		19,956	24,289	\$ (4,333)
12	708	Maintenance of collect and impound reservoirs	A			3,115	5,228	\$ (2,113)
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			22,382	22,880	\$ (498)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		1,145	3,837	\$ (2,692)
19		Total source of supply expense				\$ 6,008,155	\$ 4,603,580	\$ 1,404,575
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,773	1,111	\$ 662
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		66,480	65,641	\$ 839
28	725	Miscellaneous expenses	A			118,861	134,111	\$ (15,250)
29	726	Fuel or power purchased for pumping	A	B	C	1,320,765	1,145,423	\$ 175,342
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		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		147,800	109,659	\$ 38,141
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,655,679	\$ 1,455,945	\$ 199,734

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

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		1,773	1,111	\$ 662
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			63,912	155,630	\$ (91,718)
43	743	Miscellaneous expenses	A	B		-	(14,090)	\$ 14,090
44	744	Chemicals and filtering materials	A	B		64,912	136,816	\$ (71,904)
45		<b>Maintenance</b>						
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		67,997	57,148	\$ 10,849
49	748	Maintenance of water treatment equipment	A	B		33,655	28,664	\$ 4,991
50		<b>Total water treatment expenses</b>				\$ 232,249	\$ 365,279	\$ (133,030)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		18,971	25,820	\$ (6,849)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			77	-	\$ 77
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			1,563	636	\$ 927
58	754	Meter expenses	A			40,362	47,069	\$ (6,707)
59	755	Customer installations expenses	A			30,639	42,270	\$ (11,631)
60	756	Miscellaneous expenses	A			158,696	172,460	\$ (13,764)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		18,380	25,450	\$ (7,070)
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		2,920	4,379	\$ (1,459)
66	761	Maintenance of trans. and distribution mains	A			121,862	243,875	\$ (122,013)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			88,033	134,802	\$ (46,769)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			20,717	27,262	\$ (6,545)
72	765	Maintenance of hydrants	A			234	329	\$ (95)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 502,454	\$ 724,352	\$ (221,898)

## 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				342,787	303,238	\$ 39,549
78	771	Supervision	A	B		18,380	25,450	\$ (7,070)
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		101,686	112,427	\$ (10,741)
81	773	Customer records and collection expenses	A			1,997	(69)	\$ 2,066
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	68,460	26,062	\$ 42,398
85		<b>Total customer account expenses</b>				\$ 533,310	\$ 467,108	\$ 66,202
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			1,185	2,727	\$ (1,542)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 1,185	\$ 2,727	\$ (1,542)
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	Allocation of A&G Expenses				3,214,507	2,885,626	\$ 328,881
102	791	Administrative and general salaries	A	B	C	31,089	33,476	\$ (2,387)
103	792	Office supplies and other expenses	A	B	C	69,546	80,203	\$ (10,657)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			41,658	39,056	\$ 2,602
107	795	Employees' pensions and benefits	A	B	C	179,658	184,923	\$ (5,265)
108	796	Franchise requirements	A	B	C	263	347	\$ (84)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			285	13,156	\$ (12,871)
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	4,695	12,650	\$ (7,955)
116		<b>Total administrative and general expenses</b>				\$ 3,541,701	\$ 3,249,437	\$ 292,264
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				96,822	77,901	\$ 18,921
119	811	Rents	A	B	C	-	20	\$ (20)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 96,822	\$ 77,921	\$ 18,901
123		<b>Total operating expenses</b>				\$ 12,571,555	\$ 10,946,349	\$ 1,625,206

(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")	\$ 829,332	829,332			
2	CA corp franchise taxes ("CCFT")(current)	\$ 397,988	397,988			
3	Property taxes	\$ 780,706	780,706			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 64,243	64,243			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 82,082	82,082			
8	Payroll taxes	\$ 42,415	42,415			
9	Franchise taxes including licenses & filing fees	\$ 16,099	16,099			
10	Groundwater production assessments (pump taxes)	\$ 788,700	788,700			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 3,001,564	\$ 3,001,564	\$ -	\$ -	\$ -

<b>SCHEDULE D-1</b> <b>Sources of Supply and Water Developed</b>									
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 Claim	Capacity	Diversions 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									
Purchased Water for Resale									
16	Purchased from								
	Three Valleys MWD				1,877,055				
	City of Upland				32				
	West End Water Consolidated (leased well)				90,020				
	Pomona College (leased wells)				462,037				
17	Annual quantities purchased				2,429,144 (Unit chosen) <sup>2</sup>		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.									

<b>SCHEDULE D-2</b> <b>Description of Storage Facilities</b>				
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	226.0	0	470	14	0	Out of Service
Claremont	317 - Claremont	Berkeley Well 2	0	0	154	14	0	Out of Service
Claremont	317 - Claremont	College 1 Well 1	179.0	0.39	539	24	300	
Claremont	317 - Claremont	College 2 Well 2	356.0	1060	830	16	1200	
Claremont	317 - Claremont	Del Monte Well 1		0	450	18	0	Out of Service
Claremont	317 - Claremont	Del Monte Well 2	358.0	264	644	16	375	
Claremont	317 - Claremont	Del Monte Well 4	272.0	14.6	775	16	0	Out of Service
Claremont	317 - Claremont	Dreher Well 1	139.0	269	364	16	200	
Claremont	317 - Claremont	Fairoaks Well 1	417.0	0	800	18	0	Out of Service
Claremont	317 - Claremont	Harrison Well 2	142	138	495	16	200	
Claremont	317 - Claremont	Indian Hill North Well 3	142.0	0.09	645	16	850	
Claremont	317 - Claremont	Indian Hill North Well 4	156.0	377	565	20	750	
Claremont	317 - Claremont	Margarita Well 1		0	742	20		Out of Service
Claremont	317 - Claremont	Margarita Well 2	444.0	1004	745	20	1000	
Claremont	317 - Claremont	Marlboro Well 2	191.0	615	776	16	330	
Claremont	317 - Claremont	Mills Well 1	78	0	309	18	0	Out of Service
Claremont	317 - Claremont	Miramar 3 Well 3	244.0	0.03	734	18	300	
Claremont	317 - Claremont	Miramar 5 Well 5	188.0	0	666	16	0	
Claremont	317 - Claremont	Mountain View Well 5	119.0	207	560	18	660	
Claremont	317 - Claremont	Pomello Well 5	188.0	0.32	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	



<div style="text-align: center;"> <b>SCHEDULE D-3</b>  <b>Description of Transmission and Distribution Facilities</b> </div>										
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>            Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____         </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued</b>            Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____         </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b> </div>										
Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	6	-	-	26,697	-	46,119	26,165	3,939
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	62	-	-	-	-	-	-	-	-
15	Steel	-	1,964	-	-	5,506	-	9,357	19,943	8,428
16	Asbestos Cement	-	362	-	53	35,867	-	133,483	150,998	20,442
17	Ductile Iron	-	22	-	-	1,464	-	8,412	113,811	1,975
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	20	143	-	-	1,838	-	10,959	82,770	3,657
20										
21										
22	Total	82	2,498	-	53	71,372	-	208,329	393,687	38,441
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued</b> </div>										
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	-	-	-	-	-	-	-	105,706
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	62
27	Steel	11,335	24	692	-	-	-	-	585	57,834
28	Asbestos Cement	37,103	4,337	-	-	-	-	-	-	382,645
29	Ductile Iron	38,970	621	3,044	-	-	-	-	-	168,319
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	16,081	-	106	-	-	-	-	-	115,573
32										-
33										-
34	Total	106,268	4,982	3,843	-	-	-	-	585	830,139

<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	10,128	10,168	-	-
Commercial	820	817	-	-
Industrial	9	10	-	-
Public authorities	21	21	-	-
Irrigation	281	282	-	-
Other	-	-	-	-
Contract	65	65	-	-
Subtotal	11,324	11,363	-	-
Private fire connections	-	-	195	196
Public fire hydrants	-	-	-	-
Total *	11,324	11,363	195	196

\* Data run as of 1/2/2025 and 1/2/2024, respectively.

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	3,734	
3/4 - in	1,020	1,598
1 - in	6,161	8,968
1 1/2 - in	152	23
2 - in	463	644
3 - in	66	39
4 - in	29	128
6 - in	14	89
8 - in	5	67
Other	-	3
Total *	11,644	11,559

\* Data run as of 12/31/2024 for meters and 1/2/2025 for active service connections, respectively.

<b>SCHEDULE D-6</b> <b>Meter Testing Data</b>	
<b>A. Number of Meters Tested During Year as Prescribed</b> in Section VI of General Order No. 103:	
1. New, after being received . . .	523
2. Used, before repair . . . . .	2
3. Used, after repair . . . . .	114
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	11,658
2. More than 10, but less than 15 years . . . . .	12
3. More than 15 years . . . . .	32

# **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	116,196	95,687	78,151	92,594	131,807	176,684	204,640	895,759
Commercial	56,039	58,061	47,577	58,841	74,558	88,799	104,395	488,270
Industrial	1,514	2,000	1,318	2,247	1,670	3,189	2,447	14,385
Public authorities	2,820	2,116	1,019	1,727	5,959	7,108	9,847	30,596
Irrigation	8,204	6,888	3,557	4,873	19,203	30,047	36,893	109,665
Other	1,171	1,312	1,163	1,254	1,253	1,421	1,229	8,803
Contract	2,677	4,754	3,717	4,414	5,763	5,738	9,714	36,777
Total	188,621	170,818	136,502	165,950	240,213	312,986	369,165	1,584,255

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	234,932	238,289	201,027	179,533	162,877	1,016,658	1,912,417	1,676,271
Commercial	117,093	119,743	117,710	95,148	85,052	534,746	1,023,016	911,498
Industrial	3,074	3,827	2,670	2,957	2,218	14,746	29,131	27,907
Public authorities	12,008	9,604	12,055	9,582	3,828	47,077	77,673	73,748
Irrigation	41,339	41,606	32,156	26,600	17,721	159,422	269,087	220,921
Other	1,366	1,481	1,253	1,351	1,544	6,995	15,798	14,156
Contract	11,140	12,228	10,495	8,621	5,495	47,979	84,756	79,258
Total	420,952	426,778	377,366	323,792	278,735	1,827,623	3,411,878	3,003,759

<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 \_\_\_\_\_ 47,830 \*

\* Assume 4.13789 per household times 11,559 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>162,212</u>
100-3	Construction Work in Progress	\$ <u>14,991,461</u>
241	Advances for Construction	\$ <u>3,742,789</u>
265	Contributions in Aid of Construction	\$ <u>6,006,654</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 M. Farrow  
Signature

909 394-3600  
Telephone Number

May 27, 2025  
Date

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