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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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	3,016	-	-	-	3,016
4	303	Other Intangible Plant	9,126,005	(29,220)	-	-	9,096,785
5		Total Intangible Plant	\$ 9,129,021	\$ (29,220)	\$ -	\$ -	\$ 9,099,801
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,128,441	\$ -	\$ -	\$ -	\$ 1,128,441
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	9,147,337	163,802	(6,978)	-	9,304,161
16	316	Supply Mains	893,965	103,463	-	-	997,428
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 10,041,301	\$ 267,265	\$ (6,978)	\$ -	\$ 10,301,588
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,795,539	58,798	(23,245)	-	1,831,091
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	9,749,906	84,626	(450,609)	-	9,383,922
25	325	Other Pumping Plant	3,285,950	15,278	(16,453)	-	3,284,775
26		Total Pumping Plant	\$ 14,831,394	\$ 158,702	\$ (490,308)	\$ -	\$ 14,499,788
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	395,810	11,868	(84,128)	-	323,549
30	332	Water Treatment Equipment	1,832,144	307,493	(61,836)	-	2,077,801
31		Total Water Treatment Plant	\$ 2,227,954	\$ 319,360	\$ (145,964)	\$ -	\$ 2,401,350

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	344,729	-	(108,273)	-	\$ 236,456
34	342	Reservoirs and Tanks	5,776,600	56,119	(25,444)	-	\$ 5,807,275
35	343	Transmission and Distribution Mains	47,493,446	1,827,603	(28,456)	-	\$ 49,292,594
36	344	Fire Mains	922,939	124,464	-	-	\$ 1,047,403
37	345	Services	14,537,502	911,374	(29,806)	-	\$ 15,419,070
38	346	Meters	3,083,565	437,539	(10,030)	-	\$ 3,511,074
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	5,120,781	64,674	(1,635)	-	\$ 5,183,820
41	349	Other Transmission and Distribution Plant	71,601	-	-	-	\$ 71,601
42		Total Transmission and Distribution Plant	\$ 77,351,163	\$ 3,421,773	\$ (203,643)	\$ -	\$ 80,569,293
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	160,288	-	(26,783)	-	\$ 133,506
46	372	Office Furniture and Equipment	50,752	2,428	-	-	\$ 53,180
47	373	Transportation Equipment	512,268	363,175	(232,082)	-	\$ 643,361
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	159,010	72,279	-	-	\$ 231,289
52	378	Tools, Shop and Garage Equipment	72,673	-	-	-	\$ 72,673
53	379	Other General Plant	-	98,933	-	-	\$ 98,933
54		Total General Plant	\$ 954,990	\$ 536,816	\$ (258,865)	\$ -	\$ 1,232,941
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	\$ 115,665,600	\$ 4,674,695	\$ (1,105,757)	\$ -	\$ 119,234,538

SCHEDULE A-1b							
Account 101 - Recycled Water Utility Plant							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c					
Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5					
					Total \$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	119,422,624	115,853,686
3		Construction Work in Progress	21,808,874	14,991,461
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 141,231,498	\$ 130,845,147
6		Less Accumulated Depreciation		
7		Plant in Service	36,366,681	35,651,962
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 36,366,681	\$ 35,651,962
10		Less Other Reserves		
11		Deferred Income Taxes	12,580,997	12,522,170
12		Deferred Investment Tax Credit	31,182	35,106
13		Other Reserves	324,417	305,479
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 12,936,596	\$ 12,862,755
15		Less Adjustments		
16		Contributions in Aid of Construction	6,132,230	6,006,654
17		Advances for Construction	4,094,849	3,742,789
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 10,227,079	\$ 9,749,444
20		Add Materials and Supplies	224,388	162,212
21		Add Working Cash (=Line 34)	34,110	257,730
22		Add General Office, Regions, District Office and CSA allocation	2,737,022	2,210,743
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 84,696,661	\$ 75,211,671
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")	\$ 34,110	\$ 257,730
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

APPENDIX xx
GOLDEN STATE WATER COMPANY
RATEBASE - TEST YEARS 2025 - 2027
A.23-08-010
Region 3 - (RMA)

		Adopted		
		2025	2026	Attrition 1/ 2027
1	Description			
2	Utility Plant in Service	\$ 864,929.3	\$ 924,545.2	\$ 984,161.2
3	Utility Plant under Construction	\$ 63,980.0	\$ 63,980.0	\$ 63,980.0
3a	Acquisition Adjustment	\$ -	\$ -	\$ -
4	Total Utility Plant	\$ 928,909.3	\$ 988,525.2	\$ 1,048,141.2
5	Depreciation Reserve	\$ (214,586.7)	\$ (224,883.8)	\$ (236,306.5)
6	Net Utility Plant	\$ 714,322.6	\$ 763,641.4	\$ 811,834.6
7	Materials & Supplies	\$ 2,060.0	\$ 2,060.0	\$ 2,060.0
8	Advances	\$ (14,991.9)	\$ (14,140.6)	\$ (13,289.3)
9	Contributions	\$ (29,893.9)	\$ (29,063.9)	\$ (28,233.8)
10	Rate Base before Adjustments	\$ 671,496.8	\$ 722,497.0	\$ 772,371.6
11	Investment Tax Credit	\$ (427.2)	\$ (395.8)	\$ (364.4)
12	Deferred Income Taxes	\$ (59,080.6)	\$ (62,051.9)	\$ (65,003.5)
12a	Excess Deferred Taxes	\$ (25,167.8)	\$ (24,788.0)	\$ (24,408.3)
13	Deferred Revenues	\$ (2,479.1)	\$ (2,644.2)	\$ (2,809.3)
13a	Investments in Mutuals	\$ 31.6	\$ 31.6	\$ 31.6
14	Allowance for Working Cash	\$ 233.7	\$ 233.7	\$ 233.7
15	Common Utility Allocation	\$ 15,175.5	\$ 16,300.4	\$ 17,214.4
16	Weighted Average Rate Base	\$ 599,783.0	\$ 649,182.8	\$ 697,265.8

1/Tax Normalization Methodology - Settlement document - Section 18.2

Note: Region 3 consolidated working cash included Claremont, San Dimas, San Gabriel, Barstow, Calipatria, Orange and Desert districts.

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	26,464,802	9,617,050	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,818,030	36,068			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	145,857	-			
7	(e) Charged to clearing accounts	28,775	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	2			
10	Total credits	\$ 1,992,663	\$ 36,070	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,105,757)	-			
13	(b) Cost of removal	(208,254)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (1,314,011)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 27,143,454	\$ 9,653,119	\$ -	\$ -	\$ -
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						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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		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	(1,356,013)	(213,115)	6,978	-	\$ (1,562,150)
7	316	Supply Mains	(162,172)	(16,077)	-	-	\$ (178,249)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (1,518,185)	\$ (229,192)	\$ 6,978	\$ -	\$ (1,740,399)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(452,544)	(46,421)	23,245	348	\$ (475,372)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,690,934)	(301,358)	450,609	11,726	\$ (2,529,956)
16	325	Other Pumping Plant	(614,910)	(132,400)	16,453	-	\$ (730,857)
17		Total Pumping Plant	\$ (3,758,388)	\$ (480,179)	\$ 490,308	\$ 12,074	\$ (3,736,185)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(93,877)	(11,977)	84,128	299	\$ (21,428)
21	332	Water Treatment Equipment	(795,282)	(64,514)	61,836	9,921	\$ (788,039)
22		Total Water Treatment Plant	\$ (889,159)	\$ (76,491)	\$ 145,964	\$ 10,220	\$ (809,466)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(71,699)	(11,856)	108,273	-	\$ 24,718
26	342	Reservoirs and Tanks	(1,082,358)	(97,305)	25,444	-	\$ (1,154,219)
27	343	Transmission and Distribution Mains	(11,528,749)	(566,198)	28,456	68,946	\$ (11,997,547)
28	344	Fire Mains	(81,238)	(20,097)	-	-	\$ (101,336)
29	345	Services	(4,034,993)	(199,211)	29,806	102,459	\$ (4,101,940)
30	346	Meters	(1,330,202)	(192,564)	10,030	12,582	\$ (1,500,154)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,425,946)	(78,315)	1,635	1,752	\$ (1,500,874)
33	349	Other Transmission and Distribution Plant	(54,221)	(1,332)	-	-	\$ (55,553)
34		Total Transmission and Distribution Plant	\$ (19,609,407)	\$ (1,166,878)	\$ 203,643	\$ 185,738	\$ (20,386,905)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(11,971)	(3,115)	26,783	-	\$ 11,697
38	372	Office Furniture and Equipment	(42,156)	(1,439)	-	222	\$ (43,373)
39	373	Transportation Equipment	(286,796)	(28,775)	232,082	-	\$ (83,490)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	(1)	-	-	-	\$ (1)
43	377	Power Operated Equipment	(295,130)	(2,400)	-	-	\$ (297,531)
44	378	Tools, Shop and Garage Equipment	(68,356)	(2,536)	-	-	\$ (70,893)
45	379	Other General Plant	-	(1,657)	-	-	\$ (1,657)
46	390	Other Tangible Property	(1,335)	-	-	-	\$ (1,335)
47	391	Water Plant Purchased	16,083	-	-	-	\$ 16,083
48		Total General Plant	\$ (689,663)	\$ (39,923)	\$ 258,865	\$ 222	\$ (470,499)
49		Total	\$ (26,464,802)	\$ (1,992,663)	\$ 1,105,757	\$ 208,254	\$ (27,143,453)

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	17,763,829	15,579,533	\$ 2,184,296
4		601-1.2 Metered Sales Low Income Discount (Debit)	(201,003)	(173,199)	\$ (27,804)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	204,200	175,350	\$ 28,850
6		601-2 Commercial Sales	7,680,157	7,049,600	\$ 630,557
7		601-3 Industrial Sales	205,059	189,385	\$ 15,674
8		601-4 Sales to Public Authorities	533,126	497,223	\$ 35,903
9		Sub-total	\$ 26,185,368	\$ 23,317,892	\$ 2,867,476
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	1,837,355	1,395,510	\$ 441,845
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,837,355	\$ 1,395,510	\$ 441,845
22	604	Private Fire Protection Service	111,518	89,925	\$ 21,593
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	380,253	230,859	\$ 149,394
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(14,711)	(29,093)	\$ 14,382
28		Sub-total	\$ 477,060	\$ 291,691	\$ 185,369
29		Total Water Service Revenues	\$ 28,499,783	\$ 25,005,093	\$ 3,494,690
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges <u>(1)</u>	343,920	96,822	\$ 247,098
32	611	Miscellaneous Service Revenues	72,894	71,895	\$ 999
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(239,187)	77,690	\$ (316,877)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 177,627	\$ 246,407	\$ (68,780)
38	501	Total operating revenues	\$ 28,677,410	\$ 25,251,500	\$ 3,425,910

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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		11,795	13,208	\$ (1,413)
4	701	Operation supervision, labor and expenses			C	-	-	\$ -
5	702	Operation labor and expenses	A	B		-	52	\$ (52)
6	703	Miscellaneous expenses	A			626	1,160	\$ (534)
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	7,010,322	5,935,701	\$ 1,074,621
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		11,796	11,436	\$ 360
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		3,444	19,956	\$ (16,512)
12	708	Maintenance of collect and impound reservoirs	A			5,457	3,115	\$ 2,342
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			18,890	22,382	\$ (3,492)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		3,051	1,145	\$ 1,906
19		Total source of supply expense				\$ 7,065,381	\$ 6,008,155	\$ 1,057,226
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		(1)	1,773	\$ (1,774)
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		81,577	66,480	\$ 15,097
28	725	Miscellaneous expenses	A			146,590	118,861	\$ 27,729
29	726	Fuel or power purchased for pumping	A	B	C	1,311,260	1,320,765	\$ (9,505)
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		8,432	-	\$ 8,432
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		197,179	147,800	\$ 49,379
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,745,037	\$ 1,655,679	\$ 89,358

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	(1)	1,773	\$ (1,774)	
41	741	Operation supervision, labor and expenses				-	\$ -	
42	742	Operation labor and expenses	A			154,278	\$ 63,912	
43	743	Miscellaneous expenses	A	B		138	\$ -	
44	744	Chemicals and filtering materials	A	B		90,941	\$ 64,912	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	\$ -	
47	746	Maintenance of structures and equipment				-	\$ -	
48	747	Maintenance of structures and improvements	A	B		17,379	\$ 67,997	
49	748	Maintenance of water treatment equipment	A	B		57,893	\$ 33,655	
50		Total water treatment expenses				\$ 320,628	\$ 232,249	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		26,977	\$ 18,971	
54	751	Operation supervision, labor and expenses				-	\$ -	
55	752	Storage facilities expenses	A			458	\$ 77	
56	752	Operation labor and expenses		B		-	\$ -	
57	753	Transmission and distribution lines expenses	A			2,258	\$ 1,563	
58	754	Meter expenses	A			56,805	\$ 40,362	
59	755	Customer installations expenses	A			61,786	\$ 30,639	
60	756	Miscellaneous expenses	A			139,441	\$ 158,696	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		26,978	\$ 18,380	
63	758	Maintenance of structures and plant				-	\$ -	
64	759	Maintenance of structures and improvements	A	B		-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B		968	\$ 2,920	
66	761	Maintenance of trans. and distribution mains	A			174,577	\$ 121,862	
67	761	Maintenance of mains		B		-	\$ -	
68	762	Maintenance of fire mains	A			-	\$ -	
69	763	Maintenance of services	A			145,358	\$ 88,033	
70	763	Maintenance of other trans. and distribution plant		B		-	\$ -	
71	764	Maintenance of meters	A			23,217	\$ 20,717	
72	765	Maintenance of hydrants	A			8,473	\$ 234	
73	766	Maintenance of miscellaneous plant	A			-	\$ -	
74		Total transmission and distribution expenses				\$ 667,296	\$ 502,454	

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				325,153	342,787	\$ (17,634)
78	771	Supervision	A	B		26,978	18,380	\$ 8,598
79	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
80	772	Meter reading expenses	A	B		136,008	101,686	\$ 34,322
81	773	Customer records and collection expenses	A			-	1,997	\$ (1,997)
82	773	Customer records and accounts expenses		B		-	-	\$ -
83	774	Miscellaneous customer accounts expenses	A			729	-	\$ 729
84	775	Uncollectible accounts	A	B	C	91,718	68,460	\$ 23,258
85		Total customer account expenses				\$ 580,586	\$ 533,310	\$ 47,276
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			495	1,185	\$ (690)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 495	\$ 1,185	\$ (690)
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	Allocation of A&G Expenses				3,244,949	3,214,507	\$ 30,442
102	791	Administrative and general salaries	A	B	C	29,300	31,089	\$ (1,789)
103	792	Office supplies and other expenses	A	B	C	73,038	69,546	\$ 3,492
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C	-	-	\$ -
106	794	Injuries and damages	A			67,991	41,658	\$ 26,333
107	795	Employees' pensions and benefits	A	B	C	233,088	179,658	\$ 53,430
108	796	Franchise requirements	A	B	C	1,200	263	\$ 937
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			10,515	285	\$ 10,230
111	798	Miscellaneous other general expenses		B		-	-	\$ -
112	798	Miscellaneous other general operation expenses			C	-	-	\$ -
113	799	Miscellaneous general expenses	A			40	-	\$ 40
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	16,771	4,695	\$ 12,076
116		Total administrative and general expenses				\$ 3,676,892	\$ 3,541,701	\$ 135,191
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				343,920	96,822	\$ 247,098
119	811	Rents	A	B	C	-	-	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 343,920	\$ 96,822	\$ 247,098
123		Total operating expenses				\$ 14,400,235	\$ 12,571,555	\$ 1,828,680

(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")	\$ 1,355,598	1,355,598
2	CA corp franchise taxes ("CCFT")(current)	\$ 617,151	617,151			
3	Property taxes	\$ 786,471	786,471			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 136,066	136,066			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (50,812)	(50,812)			
8	Payroll taxes	\$ 49,578	49,578			
9	Franchise taxes including licenses & filing fees	\$ 18,726	18,726			
10	Groundwater production assessments (pump taxes)	\$ 949,200	949,200			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 3,861,977	\$ 3,861,977	\$ -	\$ -	

**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						"None"	
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
	Three Valleys MWD			1,984,039			
	City of Upland			-			
	West End Water Consolidated (leased well)			35,149			
	Pomona College (leased wells)			455,099			
17	Annual quantities purchased			2,474,287 (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	2025 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Claremont	317 - Claremont	Alamosa Well 2	226.0		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	325	539	24	300	
Claremont	317 - Claremont	College 2 Well 2	356.0	720	830	16	1200	
Claremont	317 - Claremont	Del Monte Well 1			450	18	0	Out of Service
Claremont	317 - Claremont	Del Monte Well 2	358.0	316	644	16	375	
Claremont	317 - Claremont	Del Monte Well 4	272.0	401	775	16	0	Out of Service
Claremont	317 - Claremont	Dreher Well 1	139.0	178	364	16	200	
Claremont	317 - Claremont	Fairoaks Well 1	417.0		800	18	0	Out of Service
Claremont	317 - Claremont	Harrison Well 2	142.0	220	495	16	200	
Claremont	317 - Claremont	Indian Hill North Well 3	142.0	257	645	16	850	
Claremont	317 - Claremont	Indian Hill North Well 4	156.0	463	565	20	750	
Claremont	317 - Claremont	Margarita Well 2	444	746	745	20	1000	
Claremont	317 - Claremont	Marlboro Well 2	191.0	261	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		666	16	0	
Claremont	317 - Claremont	Mountain View Well 5	119.0	80.7	560	18	660	
Claremont	317 - Claremont	Pomello Well 5	188	0.39	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	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	-	-	26,697	-	46,110	26,117	3,939
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	1,762	-	-	5,477	-	9,014	20,828	8,001
16	Asbestos Cement	-	362	-	53	35,835	-	132,920	150,675	20,436
17	Ductile Iron	-	22	-	-	1,432	-	8,211	113,186	2,721
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	143	-	-	1,838	-	11,006	83,739	3,657
20										
21										
22	Total	-	2,295	-	53	71,278	-	207,260	394,545	38,753

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	-	-	-	-	-	-	-	105,649
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	11,144	24	591	-	-	-	-	585	57,425
28	Asbestos Cement	36,257	4,337	-	-	-	-	-	-	380,874
29	Ductile Iron	39,757	621	3,052	-	-	-	-	-	169,002
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	16,268	-	106	-	-	-	-	-	116,756
32										-
33										-
34	Total	106,205	4,982	3,749	-	-	-	-	585	829,706

**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	10,168	10,171	-	-
Commercial	817	854	-	-
Industrial	10	10	-	-
Public authorities	21	20	-	-
Irrigation	282	282	-	-
Other	-	-	-	-
Contract	65	65	-	-
Subtotal	11,363	11,402	-	-
Private fire connections	-	-	196	198
Public fire hydrants	-	-	-	-
Total *	11,363	11,402	196	198

* Data run as of 1/2/2026 and 1/2/2025, 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	3,734	
3/4 - in	1,039	1,592
1 - in	6,171	9,004
1 1/2 - in	151	23
2 - in	465	646
3 - in	68	44
4 - in	29	130
6 - in	13	89
8 - in	5	69
Other	-	3
Total *	11,675	11,600

* Data run as of 1/2/2026 for meters and active service connections.

**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 . . .	705	
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	7,931	
2. More than 10, but less than 15 years	2,146	
3. More than 15 years	1,621	

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	159,502	127,115	99,941	126,184	155,810	187,536	216,961	1,073,049
Commercial	79,380	70,178	56,365	69,818	85,464	91,309	105,616	558,130
Industrial	2,397	2,115	1,616	1,694	2,198	2,597	2,357	14,974
Public authorities	6,699	3,372	1,336	4,690	5,810	7,396	9,893	39,196
Irrigation	20,598	11,893	7,423	17,749	29,314	31,970	42,040	160,987
Other	1,433	1,446	1,284	1,327	1,429	1,564	1,421	9,904
Contract	4,517	8,332	6,106	8,154	18,712	4,545	(4,783)	45,583
Total	274,526	224,451	174,071	229,616	298,737	326,917	373,505	1,901,823

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	229,419	230,624	189,687	165,802	115,144	930,676	2,003,725	1,912,417	
Commercial	108,983	118,673	101,765	91,396	61,831	482,648	1,040,778	1,023,016	
Industrial	2,647	3,155	3,471	2,339	1,869	13,481	28,455	29,131	
Public authorities	10,289	13,701	10,936	6,314	2,249	43,489	82,685	77,673	
Irrigation	44,569	44,316	36,237	19,044	8,448	152,614	313,601	269,087	
Other	1,545	1,692	1,552	1,701	1,490	7,980	17,884	15,798	
Contract	10,696	14,276	12,025	7,862	4,384	49,243	94,826	84,756	
Total	408,148	426,437	355,673	294,458	195,415	1,680,131	3,581,954	3,411,878	

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 _____ 47,819 *

* Assume 4.1223 per household times 11,600 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>224,388</u>
100-3	Construction Work in Progress	\$ <u>21,808,874</u>
241	Advances for Construction	\$ <u>4,094,849</u>
265	Contributions in Aid of Construction	\$ <u>6,132,230</u>

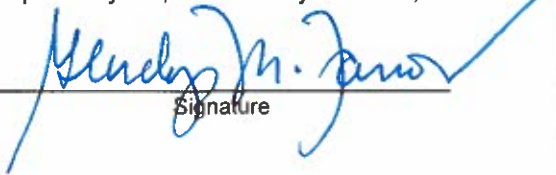
DECLARATION

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

I, the undersigned Gladys M 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)


Signature

909 394-3600
Telephone Number

May 29, 2026
Date

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