

Received _____

Examined _____

U# _____

2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Simi Valley Location: Simi Valley, Ventura
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	96,097	-	-	-	96,097
4	303	Other Intangible Plant	406,940	-	-	-	406,940
5		Total Intangible Plant	\$ 503,037	\$ -	\$ -	\$ -	\$ 503,037
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 152,578	\$ -	\$ -	\$ -	\$ 152,578
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	374,462	-	-	-	374,462
16	316	Supply Mains	561,913	-	-	-	561,913
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 936,375	\$ -	\$ -	\$ -	\$ 936,375
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,015,808	-	-	-	1,015,808
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	6,370,878	6,851	-	15	6,377,744
25	325	Other Pumping Plant	574,773	-	-	(15)	574,758
26		Total Pumping Plant	\$ 7,961,459	\$ 6,851	\$ -	\$ -	\$ 7,968,310
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	68,905	-	-	-	68,905
30	332	Water Treatment Equipment	52,995	-	-	-	52,995
31		Total Water Treatment Plant	\$ 121,900	\$ -	\$ -	\$ -	\$ 121,900

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	12,067	(134)	-	-	\$ 11,933
34	342	Reservoirs and Tanks	4,712,240	260,881	-	-	\$ 4,973,121
35	343	Transmission and Distribution Mains	13,490,754	408,252	(3,318)	-	\$ 13,895,688
36	344	Fire Mains	176,191	26,891	-	-	\$ 203,082
37	345	Services	4,177,335	60,314	(1,641)	-	\$ 4,236,008
38	346	Meters	1,824,589	43,211	(27,909)	-	\$ 1,839,891
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,313,984	6,902	-	-	\$ 2,320,886
41	349	Other Transmission and Distribution Plant	148,099	-	-	-	\$ 148,099
42		Total Transmission and Distribution Plant	\$ 26,855,259	\$ 806,317	\$ (32,868)	\$ -	\$ 27,628,708
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	87,235	-	-	-	\$ 87,235
46	372	Office Furniture and Equipment	119,243	3,211	-	-	\$ 122,454
47	373	Transportation Equipment	346,642	26,307	(24,953)	-	\$ 347,996
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	6,491	-	-	-	\$ 6,491
51	377	Power Operated Equipment	217,377	-	-	-	\$ 217,377
52	378	Tools, Shop and Garage Equipment	68,306	4,804	-	-	\$ 73,110
53	379	Other General Plant	55,000	-	-	-	\$ 55,000
54		Total General Plant	\$ 900,294	\$ 34,322	\$ (24,953)	\$ -	\$ 909,663
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	2,247	-	-	-	\$ 2,247
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,247	\$ -	\$ -	\$ -	\$ 2,247
61		Total Utility Plant in Service	\$ 37,433,149	\$ 847,490	\$ (57,821)	\$ -	\$ 38,222,818

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					
2	Refer to Company Schedule A-1b				
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 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	38,222,811	37,433,144
3		Construction Work in Progress	1,130,358	477,430
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 39,353,169	\$ 37,910,574
6		Less Accumulated Depreciation		
7		Plant in Service	13,972,226	13,284,550
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 13,972,226	\$ 13,284,550
10		Less Other Reserves		
11		Deferred Income Taxes	4,740,904	4,786,070
12		Deferred Investment Tax Credit	36,773	38,405
13		Other Reserves	45,290	18,548
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,822,967	\$ 4,843,023
15		Less Adjustments		
16		Contributions in Aid of Construction	1,581,268	1,469,004
17		Advances for Construction	7,216,165	7,472,592
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 8,797,433	\$ 8,941,597
20		Add Materials and Supplies	81,247	90,677
21		Add Working Cash (=Line 34)	435,139	435,139
22		Add General Office, Regions, District Office and CSA allocation	1,151,722	1,175,628
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 13,428,652	\$ 12,542,849
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")	\$ 435,139	\$ 435,139
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

GOLDEN STATE WATER COMPANY
Simi Valley Customer Service Area

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	7,460.8	44.5	331,765.2
2 72600	POWER FOR PUMPING	131.3	41.1	5,396.1
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	2.1	32.2	68.8
5 77300	COMMON CUSTOMER ACCOUNT	279.6	25.0	6,993.2
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	35.9	0.0	0.0
8 78000	OPERATION LABOR	324.5	12.5	4,056.5
9 78100	ALL OTHER OPERATION EXPENSES	107.4	63.3	6,800.8
10 78700	MAINTENANCE LABOR	96.9	12.5	1,210.7
11 78800	ALL OTHER MAINTENANCE EXPENSES	70.2	59.2	4,154.7
12 79200	OFFICE SUPPLIES AND EXPENSE	41.4	26.3	1,088.2
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	50.8	(165.1)	(8,392.7)
15 79500	PENSIONS AND BENEFITS	184.4	(1.8)	(331.9)
16 79600	BUSINESS MEALS	0.9	28.4	25.8
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	7.7	33.5	257.0
19 79900	MISCELLANEOUS	5.9	4.1	24.4
20 79910	ALLOCATED GENERAL OFFICE	1,767.1	6.1	10,722.9
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	6.6	32.2	211.6
22 81100	RENT	36.3	(17.6)	(640.9)
23 81500	A&G LABOR	95.5	12.5	1,193.8
24 50300	DEPRECIATION AND AMORTIZATION	586.2	0.0	0.0
25 50710	PROPERTY TAXES	144.2	40.0	5,766.1
26 50720	PAYROLL TAXES	43.1	13.5	582.4
27 50730	LOCAL TAXES	147.5	182.5	26,924.2
28	STATE INCOME TAX	101.6	96.0	9,749.0
29	FEDERAL INCOME TAX	318.4	106.0	33,751.3
30	TOTAL OPERATING EXPENSES	12,046.3		441,377.3
31	AVERAGE LAG ----->			36.64

**AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION
IN ADVANCE OF COLLECTING REVENUES**
(\$ in Thousands)

32	(1) Average Lag in Collection of Revenues	49.82 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	36.64 days
34	(3) Excess of Collection Lag over Payment Lag	13.18 days
35	(4) Total of Expenses, Taxes and Depreciation	\$12,046.3
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$33.0
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$435.1</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

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	12,908,257	376,292			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	695,470	7,281			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	37,920	-			
7	(e) Charged to clearing accounts	9,864	-			
8	(f) Salvage recovered	1,814	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 745,068	\$ 7,281	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(57,821)	-			
13	(b) Cost of removal	(6,853)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (64,674)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 13,588,651	\$ 383,573	\$ -	\$ -	\$ -
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	(222,250)	(9,137)	-	-	\$ (231,387)
7	316	Supply Mains	(231,709)	(15,340)	-	-	\$ (247,049)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (453,959)	\$ (24,477)	\$ -	\$ -	\$ (478,436)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(161,204)	(24,684)	-	-	\$ (185,888)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,625,016)	(195,054)	(1)	-	\$ (1,820,071)
16	325	Other Pumping Plant	(201,665)	(22,186)	1	-	\$ (223,850)
17		Total Pumping Plant	\$ (1,987,885)	\$ (241,924)	\$ -	\$ -	\$ (2,229,809)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(9,276)	(1,805)	-	-	\$ (11,081)
21	332	Water Treatment Equipment	(22,544)	(1,171)	-	-	\$ (23,715)
22		Total Water Treatment Plant	\$ (31,820)	\$ (2,976)	\$ -	\$ -	\$ (34,796)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(906,544)	(74,093)	-	-	\$ (980,637)
27	343	Transmission and Distribution Mains	(4,799,587)	(227,307)	3,318	-	\$ (5,023,576)
28	344	Fire Mains	(14,930)	(3,831)	-	-	\$ (18,761)
29	345	Services	(2,048,877)	(78,244)	1,641	6,853	\$ (2,118,627)
30	346	Meters	(977,854)	(19,239)	27,909	-	\$ (969,184)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(851,413)	(45,190)	-	-	\$ (896,603)
33	349	Other Transmission and Distribution Plant	(114,140)	(2,444)	-	-	\$ (116,584)
34		Total Transmission and Distribution Plant	\$ (9,713,345)	\$ (450,348)	\$ 32,868	\$ 6,853	\$ (10,123,972)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(49,286)	(942)	-	-	\$ (50,228)
38	372	Office Furniture and Equipment	(65,750)	(8,884)	-	-	\$ (74,634)
39	373	Transportation Equipment	(331,737)	(9,864)	24,953	(1,814)	\$ (318,462)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(6,491)	-	-	-	\$ (6,491)
43	377	Power Operated Equipment	(210,725)	(304)	-	-	\$ (211,029)
44	378	Tools, Shop and Garage Equipment	(55,405)	(3,450)	-	-	\$ (58,855)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	(1,855)	(85)	-	-	\$ (1,940)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (721,248)	\$ (23,529)	\$ 24,953	\$ (1,814)	\$ (721,638)
49		Total	\$ (12,908,257)	\$ (743,254)	\$ 57,821	\$ 5,039	\$ (13,588,651)

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)	
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	8,864,973	8,620,800	\$ 244,173
4		601-1.2 Metered Sales Low Income Discount (Debit)	(245,220)	(231,779)	\$ (13,441)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	249,091	234,787	\$ 14,304
6		601-2 Commercial Sales	2,630,675	2,596,124	\$ 34,551
7		601-3 Industrial Sales	72,810	73,140	\$ (330)
8		601-4 Sales to Public Authorities	985,721	918,669	\$ 67,052
9		Sub-total	\$ 12,558,050	\$ 12,211,741	\$ 346,309
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Unmetered Sales 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	629,396	531,453	\$ 97,943
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 629,396	\$ 531,453	\$ 97,943
22	604	Private Fire Protection Service	64,054	62,408	\$ 1,646
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service (3)	(132,056)	(8,181)	\$ (123,875)
28		Sub-total	\$ (68,002)	\$ 54,227	\$ (122,229)
29		Total Water Service Revenues	\$ 13,119,444	\$ 12,797,421	\$ 322,023
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	6,778	125,381	\$ (118,603)
32	611	Miscellaneous Service Revenues	45,950	43,703	\$ 2,247
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 52,728	\$ 169,084	\$ (116,356)
38	501	Total operating revenues	\$ 13,172,172	\$ 12,966,505	\$ 205,667

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

(2) As required for revenue recognition under the accounting guidance for alternative revenue program, GSWC did not record \$10,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory assets. This amount was recognized as revenue when it was determined that it would be collected within 24 months. \$10,000 of the 2015 WRAM was recognized in 2017.

(3) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. For the year ended December 31, 2018, \$130,666 downward adjustments was recorded to water revenues vs. regulatory liability.

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		-	341	\$ (341)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	32	\$ (32)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	7,672,913	7,229,527	\$ 443,386
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		564	-	\$ 564
12	708	Maintenance of collect and impound reservoirs	A			-	226	\$ (226)
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			1,075	145	\$ 930
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 7,674,552	\$ 7,230,271	\$ 444,281
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,425	22,638	\$ (1,213)
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		48,274	63,032	\$ (14,758)
28	725	Miscellaneous expenses	A			61,007	41,164	\$ 19,843
29	726	Fuel or power purchased for pumping	A	B	C	179,296	171,627	\$ 7,669
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		118	-	\$ 118
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		50,996	46,794	\$ 4,202
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 361,116	\$ 345,255	\$ 15,861

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		10,202	10,535	\$ (333)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			82,272	59,874	\$ 22,398
43	743	Miscellaneous expenses	A	B		688	1,342	\$ (654)
44	744	Chemicals and filtering materials	A	B		-	-	\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		7,172	7,280	\$ (108)
50		Total water treatment expenses				\$ 100,334	\$ 79,031	\$ 21,303
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		12,439	12,157	\$ 282
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			1,574	3,069	\$ (1,495)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			82	-	\$ 82
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			15,324	16,304	\$ (980)
60	756	Miscellaneous expenses	A			43,237	79,642	\$ (36,405)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,202	10,314	\$ (112)
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		11,450	2,120	\$ 9,330
66	761	Maintenance of trans. and distribution mains	A			51,852	(1,777)	\$ 53,629
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			24,694	47,206	\$ (22,512)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			12,291	13,697	\$ (1,406)
72	765	Maintenance of hydrants	A			23,670	29,166	\$ (5,496)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 206,815	\$ 211,898	\$ (5,083)

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				142,808	141,081	\$ 1,727
78	771	Supervision	A	B		27,066	27,528	\$ (462)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		50,935	50,810	\$ 125
81	773	Customer records and collection expenses	A			42,655	34,213	\$ 8,442
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			94,963	64,858	\$ 30,105
84	775	Uncollectible accounts	A	B	C	27,188	24,438	\$ 2,750
85		Total customer account expenses				\$ 385,615	\$ 342,928	\$ 42,687
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			33,962	82,738	\$ (48,776)
91	783	Advertising expenses	A			2,167	-	\$ 2,167
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 36,129	\$ 82,738	\$ (46,609)
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				1,904,759	1,938,496	\$ (33,737)
102	791	Administrative and general salaries	A	B	C	22,096	25,727	\$ (3,631)
103	792	Office supplies and other expenses	A	B	C	82,974	53,874	\$ 29,100
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			22,216	8,927	\$ 13,289
107	795	Employees' pensions and benefits	A	B	C	208,071	188,269	\$ 19,802
108	796	Franchise requirements	A	B	C	1,047	1,140	\$ (93)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			11,533	7,050	\$ 4,483
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			4,968	4,808	\$ 160
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	32,115	24,277	\$ 7,838
116		Total administrative and general expenses				\$ 2,289,779	\$ 2,252,568	\$ 37,211
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				6,778	125,381	\$ (118,603)
119	811	Rents	A	B	C	40,712	39,390	\$ 1,322
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 47,490	\$ 164,771	\$ (117,281)
123		Total operating expenses				\$ 11,101,830	\$ 10,709,460	\$ 392,370

(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")	\$ 148,877	148,877			
2	CA corp franchise taxes ("CCFT")(current)	\$ 59,870	59,870			
3	Property taxes	\$ 207,030	207,030			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (54,397)	(54,397)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (10,929)	(10,929)			
8	Payroll taxes	\$ 42,064	42,064			
9	Franchise taxes including licenses & filing fees	\$ 155,394	155,394			
10	Groundwater production assessments (pump taxes)	\$ 100	100			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 548,009	\$ 548,009	\$ -	\$ -	\$ -

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

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

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

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

Purchased Water for Resale

16	Purchased from	Calleguas MWD					
17	Annual quantities purchased			2,365,689	(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
 Simi Valley
 Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2018 Prod		Well Diam (in)	Design Flow (gpm)	Remarks
				(AF)	(ft)			
Simi Valley	Simi Valley	Niles Well 1	81	392	550	16	700	
Simi Valley	Simi Valley	Sycamore Well 2						Out of service
Simi Valley	Simi Valley	Sycamore Well 3	88	397	534	12	700	

Golden State Water Company
 Simi Valley
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Simi Valley	Simi Valley	Alamo Reservoir	1.500	Elev Resv	Steel	
Simi Valley	Simi Valley	Lautenschlager Reservoir 1	0.500	Elev Resv	Steel	
Simi Valley	Simi Valley	Lautenschlager Reservoir 2	0.500	Elev Resv	Steel	
Simi Valley	Simi Valley	Niles Forebay	0.040	Forebay	Steel	
Simi Valley	Simi Valley	Pineview Resv	2.000	Elev Resv	Steel	
Simi Valley	Simi Valley	Tapo Reservoir Resv	3.000	Weld	Steel	
Simi Valley	Simi Valley	White Bark Resv	2.000	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	-	-	-	-	-	-	-	277	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	186	-
16	Asbestos Cement	-	7,580	-	-	21,364	-	277,018	164,938	62,241
17	Ductile Iron	-	-	-	-	150	-	7,429	45,805	67
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	60	-	-	555	-	4,111	3,585	1,066
20										
21										
22	Total	-	7,640	-	-	22,069	-	288,558	214,791	63,374

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	440	-	-	-	-	-	-	-	717
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	186
28	Asbestos Cement	27,102	2,147	11,431	1,270	-	-	-	-	575,091
29	Ductile Iron	20,735	10	-	-	-	-	-	-	74,196
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	8,000	-	-	-	-	-	-	-	17,377
32										
33										
34	Total	56,277	2,157	11,431	1,270	-	-	-	-	667,567

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	12,507	12,566	-	-
Commercial	645	653	-	-
Industrial	28	28	-	-
Public authorities	108	97	-	-
Irrigation	84	86	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	13,372	13,430	-	-
Private fire connections	-	-	170	174
Public fire hydrants	-	-	-	-
Total *	13,372	13,430	170	174

* Data run as of 1/3/2018 and 1/2/2019, 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	12,612	
3/4 - in	8	10,824
1 - in	475	2,005
1 1/2 - in	153	207
2 - in	424	380
3 - in	15	19
4 - in	5	33
6 - in	4	63
8 - in	3	59
Other	-	14
Total *	13,699	13,604

* Data run as of 1/2/2019

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 . . .	-
2. Used, before repair	3
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	7,590
2. More than 10, but less than 15 years	3,359
3. More than 15 years	2,750

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	152,935	121,836	129,385	100,834	143,254	142,293	188,877		979,414
Commercial	36,917	35,875	27,347	29,772	34,851	42,537	43,470		250,769
Industrial	966	863	704	551	716	873	841		5,514
Public authorities	15,872	12,591	11,565	7,567	18,052	20,067	25,004		110,718
Irrigation	5,906	19,018	3,621	8,315	5,269	18,204	7,220		67,553
Other	13	9	7	6	9	8	8		60
Contract	-	-	-	-	-	-	-		-
Total	212,609	190,192	172,629	147,045	202,151	223,982	265,420		1,414,028

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	185,509	179,531	152,443	167,845	127,962	813,290	1,792,704	1,693,396	
Commercial	51,126	45,710	42,559	37,289	35,218	211,902	462,671	452,840	
Industrial	964	1,048	901	982	861	4,756	10,270	9,722	
Public authorities	27,725	28,544	20,764	19,485	14,706	111,224	221,942	208,496	
Irrigation	22,005	8,591	18,906	6,984	12,780	69,266	136,819	113,301	
Other	8	9	9	7	9	42	102	20,126	
Contract	-	-	-	-	-	-	-	-	
Total	287,337	263,433	235,582	232,592	191,536	1,210,480	2,624,508	2,497,881	

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 _____ 57,511 *

* Assumes 4.2275 per household.

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>81,247</u>
100-3	Construction Work in Progress	\$	<u>1,130,358</u>
241	Advances for Construction	\$	<u>7,216,165</u>
265	Contributions in Aid of Construction	\$	<u>1,581,268</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 Simi Valley District
Name of District
of Golden State Water Company
Name of Utility
at 4680 E. Los Angeles Avenue, Unit H, Simi Valley, CA 93063
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 10, 2019
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5