

Received _____
Examined _____

U# _____



2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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 APRIL 30, 2023**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	96,097	-	-	-	\$ 96,097
4	303	Other Intangible Plant	465,207	(1,347)	-	-	\$ 463,861
5		Total Intangible Plant	\$ 561,304	\$ (1,347)	\$ -	\$ -	\$ 559,958
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 150,773	\$ -	\$ -	\$ -	\$ 150,773
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	366,672	-	(1,287)	-	\$ 365,385
16	316	Supply Mains	561,913	-	-	-	\$ 561,913
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 928,585	\$ -	\$ (1,287)	\$ -	\$ 927,298
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,122,962	10,763	(10,359)	-	\$ 1,123,365
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	6,040,021	65,087	(24,166)	-	\$ 6,080,942
25	325	Other Pumping Plant	1,321,146	-	-	-	\$ 1,321,146
26		Total Pumping Plant	\$ 8,484,129	\$ 75,850	\$ (34,526)	\$ -	\$ 8,525,453
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	68,905	239,270	-	-	\$ 308,175
30	332	Water Treatment Equipment	51,901	65,505	-	-	\$ 117,406
31		Total Water Treatment Plant	\$ 120,806	\$ 304,775	\$ -	\$ -	\$ 425,581

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	101,080	67,455	-	-	\$ 168,535
34	342	Reservoirs and Tanks	5,328,152	-	-	-	\$ 5,328,152
35	343	Transmission and Distribution Mains	16,853,847	2,443,289	(8,359)	0	\$ 19,288,777
36	344	Fire Mains	398,632	122,827	-	-	\$ 521,459
37	345	Services	5,172,636	444,001	(3,878)	-	\$ 5,612,760
38	346	Meters	1,993,825	154,238	(102,902)	-	\$ 2,045,161
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,741,911	126,135	(6,042)	-	\$ 2,862,004
41	349	Other Transmission and Distribution Plant	123,250	-	-	-	\$ 123,250
42		Total Transmission and Distribution Plant	\$ 32,713,333	\$ 3,357,945	\$ (121,181)	\$ 0	\$ 35,950,097
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	87,235	-	-	38,527	\$ 125,762
46	372	Office Furniture and Equipment	105,775	-	-	-	\$ 105,775
47	373	Transportation Equipment	411,794	208,780	(91,669)	-	\$ 528,905
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	6,491	-	-	-	\$ 6,491
51	377	Power Operated Equipment	217,377	18,490	-	-	\$ 235,867
52	378	Tools, Shop and Garage Equipment	74,515	6,207	-	-	\$ 80,722
53	379	Other General Plant	55,000	-	-	-	\$ 55,000
54		Total General Plant	\$ 958,187	\$ 233,477	\$ (91,669)	\$ 38,527	\$ 1,138,522
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	\$ 43,919,364	\$ 3,970,700	\$ (248,662)	\$ 38,527	\$ 47,679,929

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	47,679,924	43,919,359
3		Construction Work in Progress	4,580,545	1,486,439
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 52,260,468	\$ 45,405,798
6		Less Accumulated Depreciation		
7		Plant in Service	15,225,515	15,042,362
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 15,225,515	\$ 15,042,362
10		Less Other Reserves		
11		Deferred Income Taxes	4,874,901	4,738,548
12		Deferred Investment Tax Credit	30,245	31,877
13		Other Reserves	180,397	234,149
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,085,543	\$ 5,004,573
15		Less Adjustments		
16		Contributions in Aid of Construction	2,470,880	2,190,818
17		Advances for Construction	7,869,660	8,203,735
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 10,340,540	\$ 10,394,553
20		Add Materials and Supplies	96,102	72,398
21		Add Working Cash (=Line 34)	148,814	946,275
22		Add General Office, Regions, District Office and CSA allocation	1,350,885	1,431,030
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 23,204,672	\$ 17,414,012
		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")	\$ 148,814	\$ 946,275
		* 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	14,633,941	407,282	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	724,000	10,580			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	40,109	-			
7	(e) Charged to clearing accounts	-	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	59,545	-			
10	Total credits	\$ 823,654	\$ 10,580	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(248,662)	-			
13	(b) Cost of removal	(283,330)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (531,992)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 14,925,603	\$ 417,862	\$ -	\$ -	\$ -
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	(238,500)	(4,941)	1,287	-	\$ (242,154)
7	316	Supply Mains	(272,504)	(8,485)	-	-	\$ (280,989)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (511,004)	\$ (13,426)	\$ 1,287	\$ -	\$ (523,143)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(254,346)	(26,619)	10,359	510	\$ (270,096)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,009,645)	(185,451)	24,166	20,803	\$ (2,150,127)
16	325	Other Pumping Plant	(409,407)	(54,167)	-	-	\$ (463,574)
17		Total Pumping Plant	\$ (2,673,398)	\$ (266,237)	\$ 34,525	\$ 21,313	\$ (2,883,797)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(17,717)	(6,052)	-	-	\$ (23,769)
21	332	Water Treatment Equipment	(27,450)	(2,616)	-	-	\$ (30,066)
22		Total Water Treatment Plant	\$ (45,167)	\$ (8,668)	\$ -	\$ -	\$ (53,835)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	12,036	-	-	-	\$ 12,036
26	342	Reservoirs and Tanks	(1,081,288)	(82,053)	-	-	\$ (1,163,341)
27	343	Transmission and Distribution Mains	(5,354,055)	(191,556)	8,359	115,541	\$ (5,421,711)
28	344	Fire Mains	(36,849)	(9,201)	-	-	\$ (46,050)
29	345	Services	(2,199,265)	(50,691)	3,878	47,370	\$ (2,198,708)
30	346	Meters	(976,955)	(86,030)	102,902	92,283	\$ (867,800)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(987,942)	(38,387)	6,042	6,823	\$ (1,013,464)
33	349	Other Transmission and Distribution Plant	(97,856)	(1,923)	-	-	\$ (99,779)
34		Total Transmission and Distribution Plant	\$ (10,722,174)	\$ (459,841)	\$ 121,181	\$ 262,017	\$ (10,798,817)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(52,478)	(916)	(59,545)	-	\$ (112,939)
38	372	Office Furniture and Equipment	(69,729)	(6,508)	-	-	\$ (76,237)
39	373	Transportation Equipment	(275,459)	-	91,669	-	\$ (183,790)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(6,491)	-	-	-	\$ (6,491)
43	377	Power Operated Equipment	(211,029)	-	-	-	\$ (211,029)
44	378	Tools, Shop and Garage Equipment	(63,986)	(4,308)	-	-	\$ (68,294)
45	379	Other General Plant	(880)	(4,136)	-	-	\$ (5,016)
46	390	Other Tangible Property	(2,147)	(69)	-	-	\$ (2,216)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (682,198)	\$ (15,937)	\$ 32,124	\$ -	\$ (666,011)
49		Total	\$ (14,633,941)	\$ (764,109)	\$ 189,117	\$ 283,330	\$ (14,925,603)

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	10,640,835	10,508,185	\$ 132,650
4		601-1.2 Metered Sales Low Income Discount (Debit)	(316,607)	(270,644)	\$ (45,963)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	320,278	274,134	\$ 46,144
6		601-2 Commercial Sales	3,066,297	2,375,695	\$ 690,602
7		601-3 Industrial Sales	53,319	63,688	\$ (10,369)
8		601-4 Sales to Public Authorities	725,280	1,126,982	\$ (401,702)
9		Sub-total	\$ 14,489,402	\$ 14,078,040	\$ 411,362
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	782,456	995,248	\$ (212,792)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 782,456	\$ 995,248	\$ (212,792)
22	604	Private Fire Protection Service	69,556	67,116	\$ 2,440
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	(2,606)	66,131	\$ (68,737)
28		Sub-total	\$ 66,950	\$ 133,247	\$ (66,297)
29		Total Water Service Revenues	\$ 15,338,808	\$ 15,206,535	\$ 132,273
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	-	-	\$ -
32	611	Miscellaneous Service Revenues	37,580	6,850	\$ 30,730
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	(1)	\$ 1
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 37,580	\$ 6,849	\$ 30,731
38	501	Total operating revenues	\$ 15,376,388	\$ 15,213,384	\$ 163,004

(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		-	-	\$ -
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	8,857,655	8,618,718	\$ 238,937
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		(1)	205	\$ (206)
12	708	Maintenance of collect and impound reservoirs	A			-	134	\$ (134)
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			-	190	\$ (190)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 8,857,654	\$ 8,619,247	\$ 238,407
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		10,865	15,029	\$ (4,164)
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		44,701	42,024	\$ 2,677
28	725	Miscellaneous expenses	A			93,795	73,226	\$ 20,569
29	726	Fuel or power purchased for pumping	A	B	C	287,186	293,799	\$ (6,613)
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		-	1,688	\$ (1,688)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		51,708	49,127	\$ 2,581
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 488,255	\$ 474,893	\$ 13,362

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		5,195	7,157	\$ (1,962)
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			94,929	72,436	\$ 22,493
43	743	Miscellaneous expenses	A	B		1,305	993	\$ 312
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		286	1,892	\$ (1,606)
50		Total water treatment expenses				\$ 101,715	\$ 82,478	\$ 19,237
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		5,195	7,157	\$ (1,962)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			1,115	1,096	\$ 19
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			12,011	9,124	\$ 2,887
60	756	Miscellaneous expenses	A			67,577	35,479	\$ 32,098
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		5,195	7,157	\$ (1,962)
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		9,285	29,759	\$ (20,474)
66	761	Maintenance of trans. and distribution mains	A			62,421	63,610	\$ (1,189)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			16,411	9,558	\$ 6,853
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			15,398	17,404	\$ (2,006)
72	765	Maintenance of hydrants	A			3,943	27,410	\$ (23,467)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 198,551	\$ 207,754	\$ (9,203)

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				180,874	150,730	\$ 30,144
78	771	Supervision	A	B		11,363	19,323	\$ (7,960)
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		69,644	46,726	\$ 22,918
81	773	Customer records and collection expenses	A			16,121	27,958	\$ (11,837)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			80,506	106,019	\$ (25,513)
84	775	Uncollectible accounts	A	B	C	42,291	40,915	\$ 1,376
85		Total customer account expenses				\$ 400,799	\$ 391,671	\$ 9,128
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			31,247	122,248	\$ (91,001)
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 31,247	\$ 122,248	\$ (91,001)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				2,197,426	2,192,679	\$ 4,747
102	791	Administrative and general salaries	A	B	C	13,338	22,812	\$ (9,474)
103	792	Office supplies and other expenses	A	B	C	79,950	68,229	\$ 11,721
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			39,773	21,926	\$ 17,847
107	795	Employees' pensions and benefits	A	B	C	95,775	136,444	\$ (40,669)
108	796	Franchise requirements	A	B	C	483	405	\$ 78
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			3,007	1,298	\$ 1,709
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			3,309	4,646	\$ (1,337)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	35,635	24,169	\$ 11,466
116		Total administrative and general expenses				\$ 2,468,696	\$ 2,472,608	\$ (3,912)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				-	-	\$ -
119	811	Rents	A	B	C	44,740	44,736	\$ 4
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 44,740	\$ 44,736	\$ 4
123		Total operating expenses				\$ 12,591,657	\$ 12,415,635	\$ 176,022

(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")	\$ 170,950	170,950			
2	CA corp franchise taxes ("CCFT")(current)	\$ 78,629	78,629			
3	Property taxes	\$ 173,821	173,821			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 50,652	50,652			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 590	590			
8	Payroll taxes	\$ 32,339	32,339			
9	Franchise taxes including licenses & filing fees	\$ 161,087	161,087			
10	Groundwater production assessments (pump taxes)	\$ 100	100			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 668,169	\$ 668,169	\$ -	\$ -	\$ -

**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			1,751,142 (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	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Simi Valley	167 - Simi Valley	Niles Well 1	87.3	799	550	16	850	
Simi Valley	167 - Simi Valley	Sycamore Well 2						Out of service
Simi Valley	167 - Simi Valley	Sycamore Well 3	93.6	445	534	12	700	

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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Simi Valley	167 - Simi Valley	Alamo Reservoir	1.500	Elev Resv	Steel	
Simi Valley	167 - Simi Valley	Lautenschlager Resv 1 (North)	0.500	Elev Resv	Steel	
Simi Valley	167 - Simi Valley	Lautenschlager Resv 2 (South)	0.500	Elev Resv	Steel	
Simi Valley	167 - Simi Valley	Niles Reservoir	0.040	Forebay	Steel	
Simi Valley	167 - Simi Valley	Pineview Reservoir	2.000	Elev Resv	Steel	
Simi Valley	167 - Simi Valley	Tapo Reservoir Reservoir	3.000	Ground	Steel	
Simi Valley	167 - Simi Valley	White Bark Reservoir	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	-	-	-	-	10	-	94	1,139	54
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	37	563	114
16	Asbestos Cement	-	-	-	-	30,203	-	280,511	179,949	61,298
17	Ductile Iron	40	340	-	-	93	-	9,697	64,562	604
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	40	-	-	1,072	-	3,343	6,402	599
20										
21										
22	Total	40	380	-	-	31,379	-	293,682	252,614	62,670

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	422	-	290	-	-	-			2,009
24	Cement Lined Steel	-	-	-	-	-	-			-
25	Concrete	-	-	-	-	-	-			-
26	Copper	-	-	-	-	-	-			-
27	Steel	913	-	-	-	-	633			2,261
28	Asbestos Cement	25,711	2,650	10,044	-	-	-			590,366
29	Ductile Iron	39,814	-	3,188	-	-	11			118,350
30	HDPE	-	-	-	-	-	-			-
31	PVC	8,322	-	-	-	-	-			19,778
32										-
33										-
34	Total	75,182	2,650	13,522	-	-	644	-	-	732,763

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	12,779	12,814	-	-
Commercial	650	646	-	-
Industrial	26	26	-	-
Public authorities	89	85	-	-
Irrigation	121	135	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	13,665	13,706	-	-
Private fire connections	-	-	180	188
Public fire hydrants	-	-	-	-
Total *	13,665	13,706	180	188

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

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	12,617	
3/4 - in	12	10,811
1 - in	749	2,276
1 1/2 - in	147	207
2 - in	427	393
3 - in	18	22
4 - in	4	40
6 - in	5	66
8 - in	3	64
Other	-	15
Total *	13,982	13,894

* Data run as of 3/15/2023 for meters and 1/3/2023 for active service connections, respectively.

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1,030
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	8,039
2. More than 10, but less than 15 years	2,198
3. More than 15 years	3,733

* Data run as of 1/4/23

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	126,774	114,862	138,704	125,539	153,939	130,270	152,677	942,765
Commercial	21,934	28,861	26,598	34,637	31,002	35,237	30,227	208,496
Industrial	310	420	333	392	290	276	304	2,325
Public authorities	4,984	8,875	9,228	11,515	14,152	13,400	13,792	75,946
Irrigation	1,963	9,255	7,779	16,715	9,004	20,378	8,834	73,928
Other	16	-	2	7	7	5	21	58
Contract	-	-	-	-	-	-	-	-
Total	155,981	162,273	182,644	188,805	208,394	199,566	205,855	1,303,518
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	132,562	192,174	88,338	155,758	88,375	657,207	1,599,972	1,912,685
Commercial	28,698	50,562	29,081	9,891	24,267	142,499	350,995	425,220
Industrial	348	359	337	354	292	1,690	4,015	6,289
Public authorities	11,106	14,883	15,052	10,970	8,750	60,761	136,707	233,054
Irrigation	19,374	12,978	13,189	9,497	5,699	60,737	134,665	194,339
Other	26	28	1	14	12	81	139	215
Contract	-	-	-	-	-	-	-	-
Total	192,114	270,984	145,998	186,484	127,395	922,975	2,226,493	2,771,802

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 _____ 57,219 *

* Assume 4.11826 per household times 13,894 active service connections (see schedule D5)

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$	<u><u>96,102</u></u>
100-3	Construction Work in Progress	\$	<u><u>4,580,545</u></u>
241	Advances for Construction	\$	<u><u>7,869,660</u></u>
265	Contributions in Aid of Construction	\$	<u><u>2,470,880</u></u>

DECLARATION

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

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

of 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)

Gladys M. Farrow Digitally signed by Gladys M. Farrow
Date: 2023.05.26 07:54:09 -07'00'
Signature

909 394-3600
Telephone Number

May 31, 2023
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