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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	96,097	-	-	-	\$ 96,097
4	303	Other Intangible Plant	475,147	-	-	-	\$ 475,147
5		Total Intangible Plant	\$ 571,244	\$ -	\$ -	\$ -	\$ 571,244
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	365,385	-	-	-	\$ 365,385
16	316	Supply Mains	561,471	-	-	-	\$ 561,471
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 926,856	\$ -	\$ -	\$ -	\$ 926,856
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,120,351	233,059	-	-	\$ 1,353,410
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	5,941,843	153,907	(13,545)	(30,361)	\$ 6,051,844
25	325	Other Pumping Plant	1,311,813	766,205	(189)	30,361	\$ 2,108,190
26		Total Pumping Plant	\$ 8,374,007	\$ 1,153,171	\$ (13,734)	\$ -	\$ 9,513,444
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	311,951	159,472	-	-	\$ 471,422
30	332	Water Treatment Equipment	100,502	-	-	-	\$ 100,502
31		Total Water Treatment Plant	\$ 412,453	\$ 159,472	\$ -	\$ -	\$ 571,925

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	168,212	-	-	-	\$ 168,212
34	342	Reservoirs and Tanks	9,311,692	(97,862)	(1,086)	-	\$ 9,212,744
35	343	Transmission and Distribution Mains	20,013,962	403,005	(6,246)	-	\$ 20,410,722
36	344	Fire Mains	521,459	64,844	-	-	\$ 586,303
37	345	Services	5,723,112	539,074	(8,561)	-	\$ 6,253,624
38	346	Meters	2,010,764	76,926	(4,012)	-	\$ 2,083,678
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	2,870,554	86,561	(4,828)	-	\$ 2,952,287
41	349	Other Transmission and Distribution Plant	123,250	-	-	-	\$ 123,250
42		Total Transmission and Distribution Plant	\$ 40,743,004	\$ 1,072,549	\$ (24,733)	\$ -	\$ 41,790,820
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	125,762	7,138	-	-	\$ 132,900
46	372	Office Furniture and Equipment	105,775	10,234	-	-	\$ 116,009
47	373	Transportation Equipment	579,302	(10,857)	-	-	\$ 568,444
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	6,491	-	-	-	\$ 6,491
51	377	Power Operated Equipment	235,867	-	-	-	\$ 235,867
52	378	Tools, Shop and Garage Equipment	61,143	-	-	-	\$ 61,143
53	379	Other General Plant	55,000	-	-	-	\$ 55,000
54		Total General Plant	\$ 1,169,339	\$ 6,515	\$ -	\$ -	\$ 1,175,854
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	\$ 52,349,923	\$ 2,391,707	\$ (38,467)	\$ -	\$ 54,703,163

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 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	54,703,158	52,349,918
3		Construction Work in Progress	8,138,625	3,127,414
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 62,841,783	\$ 55,477,332
6		Less Accumulated Depreciation		
7		Plant in Service	15,964,075	15,583,853
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 15,964,075	\$ 15,583,853
10		Less Other Reserves		
11		Deferred Income Taxes	5,203,964	5,119,577
12		Deferred Investment Tax Credit	26,981	28,613
13		Other Reserves	181,744	183,746
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,412,689	\$ 5,331,936
15		Less Adjustments		
16		Contributions in Aid of Construction	2,550,504	2,485,199
17		Advances for Construction	7,883,461	7,535,120
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 10,433,965	\$ 10,020,319
20		Add Materials and Supplies	266,058	157,436
21		Add Working Cash (=Line 34)	148,814	148,814
22		Add General Office, Regions, District Office and CSA allocation	1,554,642	1,458,041
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 33,000,569	\$ 26,305,514
		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	\$ 148,814
		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	15,250,075	451,729	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	864,618	23,165			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	45,680	-			
7	(e) Charged to clearing accounts	631	-			
8	(f) Salvage recovered	3,703	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 914,632	\$ 23,165	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(38,467)	-			
13	(b) Cost of removal	(519,109)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (557,576)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 15,607,131	\$ 474,894	\$ -	\$ -	\$ -
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						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		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	(246,355)	(4,567)	-	222,198	\$ (28,725)
7	316	Supply Mains	(288,355)	(8,141)	-	-	\$ (296,496)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (534,710)	\$ (12,709)	\$ -	\$ 222,198	\$ (325,221)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(279,031)	(28,943)	-	54,509	\$ (253,466)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,158,064)	(175,108)	6,671	54,530	\$ (2,271,971)
16	325	Other Pumping Plant	(476,691)	(66,519)	7,063	384	\$ (535,762)
17		Total Pumping Plant	\$ (2,913,787)	\$ (270,570)	\$ 13,734	\$ 109,423	\$ (3,061,199)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(28,637)	(12,534)	-	-	\$ (41,171)
21	332	Water Treatment Equipment	(15,790)	(3,045)	-	-	\$ (18,835)
22		Total Water Treatment Plant	\$ (44,427)	\$ (15,579)	\$ -	\$ -	\$ (60,007)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	12,392	(8,612)	-	-	\$ 3,780
26	342	Reservoirs and Tanks	(1,289,293)	(153,753)	1,086	109,964	\$ (1,331,996)
27	343	Transmission and Distribution Mains	(5,515,284)	(216,272)	6,246	16,215	\$ (5,709,095)
28	344	Fire Mains	(56,381)	(11,022)	-	4,801	\$ (62,602)
29	345	Services	(2,191,608)	(58,686)	8,561	44,637	\$ (2,197,096)
30	346	Meters	(905,498)	(105,841)	4,012	1,660	\$ (1,005,668)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,046,332)	(38,722)	4,828	4,702	\$ (1,075,524)
33	349	Other Transmission and Distribution Plant	(101,505)	(1,824)	-	-	\$ (103,329)
34		Total Transmission and Distribution Plant	\$ (11,093,509)	\$ (594,733)	\$ 24,733	\$ 181,980	\$ (11,481,529)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(113,997)	(1,099)	-	-	\$ (115,097)
38	372	Office Furniture and Equipment	(86,368)	(8,761)	-	1,806	\$ (93,324)
39	373	Transportation Equipment	(183,104)	(631)	-	-	\$ (183,735)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(6,491)	-	-	-	\$ (6,491)
43	377	Power Operated Equipment	(209,827)	613	-	-	\$ (209,213)
44	378	Tools, Shop and Garage Equipment	(50,928)	(2,544)	-	-	\$ (53,471)
45	379	Other General Plant	(10,692)	(4,906)	-	-	\$ (15,598)
46	390	Other Tangible Property	(2,237)	(10)	-	-	\$ (2,247)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (663,642)	\$ (17,339)	\$ -	\$ 1,806	\$ (679,175)
49		Total	\$ (15,250,075)	\$ (910,929)	\$ 38,467	\$ 515,406	\$ (15,607,131)

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	11,394,198	11,746,697	\$ (352,499)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(354,494)	(331,811)	\$ (22,683)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	359,047	336,326	\$ 22,721
6		601-2 Commercial Sales	2,812,604	3,232,792	\$ (420,188)
7		601-3 Industrial Sales	61,465	57,964	\$ 3,501
8		601-4 Sales to Public Authorities	928,971	692,289	\$ 236,682
9		Sub-total	\$ 15,201,791	\$ 15,734,257	\$ (532,466)
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	977,014	760,303	\$ 216,711
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 977,014	\$ 760,303	\$ 216,711
22	604	Private Fire Protection Service	94,166	113,408	\$ (19,242)
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	(6,556)	(4,727)	\$ (1,829)
28		Sub-total	\$ 87,610	\$ 108,681	\$ (21,071)
29		Total Water Service Revenues	\$ 16,266,415	\$ 16,603,241	\$ (336,826)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	400	1,824	\$ (1,424)
32	611	Miscellaneous Service Revenues	70,935	80,665	\$ (9,730)
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	\$ 71,335	\$ 82,490	\$ (11,155)
38	501	Total operating revenues	\$ 16,337,750	\$ 16,685,731	\$ (347,981)

(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		-	105	\$ (105)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		(51)	-	\$ (51)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	8,335,372	8,615,805	\$ (280,433)
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		-	211	\$ (211)
12	708	Maintenance of collect and impound reservoirs	A			106	43	\$ 63
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			-	8	\$ (8)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 8,335,427	\$ 8,616,172	\$ (280,745)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		25,554	25,377	\$ 177
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		41,866	10,964	\$ 30,902
28	725	Miscellaneous expenses	A			126,694	84,423	\$ 42,271
29	726	Fuel or power purchased for pumping	A	B	C	335,166	254,692	\$ 80,474
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		-	1,045	\$ (1,045)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		74,451	57,073	\$ 17,378
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 603,731	\$ 433,574	\$ 170,157

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		12,169	12,083	\$ 86
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			12,554	87,012	\$ (74,458)
43	743	Miscellaneous expenses	A	B		1,917	1,570	\$ 347
44	744	Chemicals and filtering materials	A	B		32	-	\$ 32
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		3,484	1,895	\$ 1,589
50		Total water treatment expenses				\$ 30,156	\$ 102,560	\$ (72,404)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		12,169	12,083	\$ 86
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			1,546	879	\$ 667
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			(1)	452	\$ (453)
59	755	Customer installations expenses	A			11,940	13,850	\$ (1,910)
60	756	Miscellaneous expenses	A			99,987	84,584	\$ 15,403
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		12,169	12,083	\$ 86
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		22,815	18,777	\$ 4,038
66	761	Maintenance of trans. and distribution mains	A			53,201	33,167	\$ 20,034
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			26,897	22,231	\$ 4,666
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			12,257	12,635	\$ (378)
72	765	Maintenance of hydrants	A			10,042	11,252	\$ (1,210)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 263,022	\$ 221,993	\$ 41,029

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				262,066	231,387	\$ 30,679
78	771	Supervision	A	B		26,771	26,586	\$ 185
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		56,125	72,360	\$ (16,235)
81	773	Customer records and collection expenses	A			2,249	(47)	\$ 2,296
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			61,295	71,668	\$ (10,373)
84	775	Uncollectible accounts	A	B	C	44,632	25,181	\$ 19,451
85		Total customer account expenses				\$ 453,138	\$ 427,135	\$ 26,003
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			27,334	53,390	\$ (26,056)
91	783	Advertising expenses	A			5,174	-	\$ 5,174
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 32,508	\$ 53,390	\$ (20,882)
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				2,438,340	2,189,816	\$ 248,524
102	791	Administrative and general salaries	A	B	C	29,151	27,751	\$ 1,400
103	792	Office supplies and other expenses	A	B	C	70,165	71,975	\$ (1,810)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			36,523	32,501	\$ 4,022
107	795	Employees' pensions and benefits	A	B	C	131,619	145,543	\$ (13,924)
108	796	Franchise requirements	A	B	C	1,288	865	\$ 423
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			780	(1,846)	\$ 2,626
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			3,850	3,643	\$ 207
114		Maintenance					-	
115	805	Maintenance of general plant	A	B	C	17,631	27,878	\$ (10,247)
116		Total administrative and general expenses				\$ 2,729,347	\$ 2,498,126	\$ 231,221
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				400	1,824	\$ (1,424)
119	811	Rents	A	B	C	50,743	46,780	\$ 3,963
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 51,143	\$ 48,604	\$ 2,539
123		Total operating expenses				\$ 12,498,472	\$ 12,401,554	\$ 96,918

(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")	\$ 207,507	207,507			
2	CA corp franchise taxes ("CCFT")(current)	\$ 99,581	99,581			
3	Property taxes	\$ 260,106	260,106			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 16,074	16,074			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 20,538	20,538			
8	Payroll taxes	\$ 34,568	34,568			
9	Franchise taxes including licenses & filing fees	\$ 132,421	132,421			
10	Groundwater production assessments (pump taxes)	\$ 100	100			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 770,895	\$ 770,895	\$ -	\$ -	\$ -

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 Calleguas MWD		
17	Annual quantities purchased	1,919,254 (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	82.2	652	550	16	850	
Simi Valley	167 - Simi Valley	Sycamore Well 2						Out of service
Simi Valley	167 - Simi Valley	Sycamore Well 3	88.4	414	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	1,118	54
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	54	637	189
16	Asbestos Cement	-	-	-	-	29,873	-	279,111	177,760	61,280
17	Ductile Iron	40	340	-	-	93	-	9,425	64,968	657
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	40	-	-	1,078	-	3,410	9,814	673
20										
21										
22	Total	40	380	-	-	31,054	-	292,095	254,298	62,854

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	424	-	290	-	-	-			1,990
24	Cement Lined Steel	-	-	-	-	-	-			-
25	Concrete	-	-	-	-	-	-			-
26	Copper	-	-	-	-	-	-			-
27	Steel	1,114	-	159	-	-	792			2,945
28	Asbestos Cement	25,677	2,650	10,047	-	-	-			586,398
29	Ductile Iron	42,033	-	3,178	-	-	28			120,764
30	HDPE	-	-	-	-	-	-			-
31	PVC	8,382	-	-	-	-	-			23,398
32										-
33										-
34	Total	77,631	2,650	13,674	-	-	819	-	-	735,496

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	12,827	12,812	-	-
Commercial	643	644	-	-
Industrial	26	26	-	-
Public authorities	86	86	-	-
Irrigation	136	137	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	13,718	13,705	-	-
Private fire connections	-	-	189	190
Public fire hydrants	-	-	-	-
Total *	13,718	13,705	189	190

* Data run as of 1/2/2025 and 1/2/2024, 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	12,620	
3/4 - in	9	10,784
1 - in	755	2,304
1 1/2 - in	147	206
2 - in	430	393
3 - in	18	21
4 - in	4	42
6 - in	5	65
8 - in	3	64
Other	-	16
Total *	13,991	13,895

* Data run as of 12/31/2024 for meters and 1/2/2025 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 . . .	161
2. Used, before repair	-
3. Used, after repair	29
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	13,976
2. More than 10, but less than 15 years	1
3. More than 15 years	72

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	105,590	95,948	85,300	94,777	123,060	147,495	154,158	806,328
Commercial	30,493	(887)	17,480	20,782	26,506	33,278	32,218	159,870
Industrial	301	265	291	306	325	307	350	2,145
Public authorities	5,938	3,165	3,418	4,075	7,477	13,728	19,483	57,284
Irrigation	4,213	2,194	1,560	3,008	11,017	16,723	18,633	57,348
Other	13	3	-	-	5	208	87	316
Contract	-	-	-	-	-	-	-	-
Total	146,548	100,688	108,049	122,948	168,390	211,739	224,929	1,083,291

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	167,059	187,478	140,570	151,707	123,843	770,657	1,576,985	1,425,875
Commercial	34,718	41,311	32,971	36,553	27,852	173,405	333,275	323,358
Industrial	395	589	406	520	470	2,380	4,525	4,214
Public authorities	21,780	25,884	18,303	18,748	12,573	97,288	154,572	122,503
Irrigation	20,224	27,210	17,997	18,178	10,019	93,628	150,976	122,080
Other	241	263	83	197	59	843	1,159	50
Contract	-	-	-	-	-	-	-	-
Total	244,417	282,735	210,330	225,903	174,816	1,138,201	2,221,492	1,998,080

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 _____ 57,496 *

* Assume 4.13789 per household times 13,895 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>266,058</u>
100-3	Construction Work in Progress	\$ <u>8,138,625</u>
241	Advances for Construction	\$ <u>7,883,461</u>
265	Contributions in Aid of Construction	\$ <u>2,550,504</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, Suite 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)

909 394-3600
Telephone Number

Gladys H. Farrow
Signature
May 27, 2025
Date

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