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2025  
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:  
**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: KEVIN TRUONG**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
6. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
7. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
8. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
9. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
10. This report must cover the calendar year from January 1, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	96,097	-	-	-	96,097
4	303	Other Intangible Plant	475,147	-	-	-	475,147
5		Total Intangible Plant	\$ 571,244	\$ -	\$ -	\$ -	\$ 571,244
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 150,773	\$ -	\$ -	\$ -	\$ 150,773
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	-	-	-	-	-
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	365,385	-	-	-	365,385
16	316	Supply Mains	561,471	3,952	-	-	565,423
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 926,856	\$ 3,952	\$ -	\$ -	\$ 930,808
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,353,410	26,963	-	-	1,380,374
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	6,051,844	-	(8,461)	-	6,043,383
25	325	Other Pumping Plant	2,108,190	34,430	(7,013)	-	2,135,607
26		Total Pumping Plant	\$ 9,513,444	\$ 61,393	\$ (15,473)	\$ -	\$ 9,559,364
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	471,422	(28,874)	(2,701)	-	439,848
30	332	Water Treatment Equipment	100,502	-	-	-	100,502
31		Total Water Treatment Plant	\$ 571,925	\$ (28,874)	\$ (2,701)	\$ -	\$ 540,350

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	168,212	-	-	-	\$ 168,212
34	342	Reservoirs and Tanks	9,212,744	25,317	-	-	\$ 9,238,061
35	343	Transmission and Distribution Mains	20,410,722	4,331,475	(123,876)	-	\$ 24,618,321
36	344	Fire Mains	586,303	49,246	-	-	\$ 635,549
37	345	Services	6,253,624	1,573,138	(19,830)	-	\$ 7,806,932
38	346	Meters	2,083,678	315,464	(104,675)	-	\$ 2,294,468
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,952,287	395,888	(32,850)	-	\$ 3,315,325
41	349	Other Transmission and Distribution Plant	123,250	-	-	-	\$ 123,250
42		Total Transmission and Distribution Plant	\$ 41,790,820	\$ 6,690,529	\$ (281,231)	\$ -	\$ 48,200,118
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	132,900	-	-	-	\$ 132,900
46	372	Office Furniture and Equipment	116,009	-	(12,440)	-	\$ 103,570
47	373	Transportation Equipment	568,444	41,125	(26,307)	-	\$ 583,263
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	\$ 1,175,854	\$ 41,125	\$ (38,746)	\$ -	\$ 1,178,233
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 54,703,163	\$ 6,768,125	\$ (338,151)	\$ -	\$ 61,133,137

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 <sup>1</sup> (e)
1	None				
2					
3					
4					
5					
					Total \$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	61,133,132	54,703,158
3		Construction Work in Progress	5,422,123	8,138,625
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 66,555,255</b>	<b>\$ 62,841,783</b>
6		Less Accumulated Depreciation		
7		Plant in Service	15,747,779	15,964,075
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 15,747,779</b>	<b>\$ 15,964,075</b>
10		Less Other Reserves		
11		Deferred Income Taxes	5,659,291	5,203,964
12		Deferred Investment Tax Credit	25,349	26,981
13		Other Reserves	180,344	181,744
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 5,864,984</b>	<b>\$ 5,412,689</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	2,511,498	2,550,504
17		Advances for Construction	7,539,489	7,883,461
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 10,050,987</b>	<b>\$ 10,433,965</b>
20		<b>Add Materials and Supplies</b>	<b>215,720</b>	<b>266,058</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>1,043,824</b>	<b>148,814</b>
22		Add General Office, Regions, District Office and CSA allocation	1,754,794	1,554,642
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 37,905,843</b>	<b>\$ 33,000,569</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	<b>\$ 1,043,824</b>	<b>\$ 148,814</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

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

		<b>Adopted</b>		
				<b>Attrition 1/</b>
1	<b>Description</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
2	Utility Plant in Service	\$ 53,900.7	\$ 60,103.8	\$ 66,306.9
3	Utility Plant under Construction	\$ 4,580.5	\$ 4,580.5	\$ 4,580.5
3a	Acquisition Adjustment	\$ -	\$ -	\$ -
4	<b>Total Utility Plant</b>	<b>\$ 58,481.3</b>	<b>\$ 64,684.3</b>	<b>\$ 70,887.4</b>
5	Depreciation Reserve	\$ (16,839.1)	\$ (17,711.3)	\$ (18,704.4)
6	<b>Net Utility Plant</b>	<b>\$ 41,642.1</b>	<b>\$ 46,973.0</b>	<b>\$ 52,183.0</b>
7	Materials & Supplies	\$ 104.9	\$ 104.9	\$ 104.9
8	Advances	\$ (6,848.7)	\$ (6,477.4)	\$ (6,106.1)
9	Contributions	\$ (2,342.7)	\$ (2,284.0)	\$ (2,225.4)
10	<b>Rate Base before Adjustments</b>	<b>\$ 32,555.7</b>	<b>\$ 38,316.5</b>	<b>\$ 43,956.4</b>
11	Investment Tax Credit	\$ (26.2)	\$ (24.5)	\$ (22.9)
12	Deferred Income Taxes	\$ (3,704.8)	\$ (3,931.5)	\$ (4,135.9)
12a	Excess Deferred Taxes	\$ (1,710.2)	\$ (1,686.1)	\$ (1,662.1)
13	Deferred Revenues	\$ (301.1)	\$ (319.1)	\$ (337.1)
13a	Investments in Mutuals	\$ -	\$ -	\$ -
14	Allowance for Working Cash	\$ 1,043.8	\$ 1,043.8	\$ 1,043.8
15	Common Utility Allocation	\$ 1,522.7	\$ 1,609.4	\$ 1,678.6
16	<b>Weighted Average Rate Base</b>	<b>\$ 29,380.0</b>	<b>\$ 35,008.5</b>	<b>\$ 40,520.9</b>

1/Tax Normalization Methodology - Settlement document - Section 18.2

**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	15,607,131	474,894	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	980,775	19,388			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	52,010	-			
7	(e) Charged to clearing accounts	48,256	-			
8	(f) Salvage recovered	8,216	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 1,089,257	\$ 19,388	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(338,151)	-			
13	(b) Cost of removal	(986,789)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (1,324,940)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 15,371,448	\$ 494,282	\$ -	\$ -	\$ -
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						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(28,725)	(4,385)	-	511	\$ (32,599)
7	316	Supply Mains	(296,496)	(8,114)	-	564	\$ (304,046)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (325,221)	\$ (12,498)	\$ -	\$ 1,075	\$ (336,644)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(253,466)	(31,575)	-	8,988	\$ (276,053)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(2,271,971)	(169,333)	8,461	-	\$ (2,432,844)
16	325	Other Pumping Plant	(535,762)	(79,359)	7,013	4,275	\$ (603,834)
17		Total Pumping Plant	\$ (3,061,199)	\$ (280,267)	\$ 15,473	\$ 13,263	\$ (3,312,730)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(41,171)	(14,216)	2,701	50,831	\$ (1,855)
21	332	Water Treatment Equipment	(18,835)	(3,528)	-	-	\$ (22,363)
22		Total Water Treatment Plant	\$ (60,007)	\$ (17,744)	\$ 2,701	\$ 50,831	\$ (24,218)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	3,780	(7,973)	-	-	\$ (4,193)
26	342	Reservoirs and Tanks	(1,331,996)	(152,219)	-	-	\$ (1,484,215)
27	343	Transmission and Distribution Mains	(5,709,095)	(258,917)	123,876	269,055	\$ (5,575,081)
28	344	Fire Mains	(62,602)	(12,219)	-	-	\$ (74,820)
29	345	Services	(2,197,096)	(78,739)	19,830	505,912	\$ (1,750,093)
30	346	Meters	(1,005,668)	(146,449)	104,675	24,972	\$ (1,022,470)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(1,075,524)	(44,500)	32,850	120,654	\$ (966,520)
33	349	Other Transmission and Distribution Plant	(103,329)	(1,713)	-	-	\$ (105,042)
34		Total Transmission and Distribution Plant	\$ (11,481,529)	\$ (702,729)	\$ 281,231	\$ 920,593	\$ (10,982,435)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(115,097)	(2,764)	-	-	\$ (117,861)
38	372	Office Furniture and Equipment	(93,324)	(7,160)	12,440	-	\$ (88,044)
39	373	Transportation Equipment	(183,735)	(48,256)	26,307	(7,188)	\$ (212,873)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	1	-	-	-	\$ 1
42	376	Communication Equipment	(6,491)	-	-	-	\$ (6,491)
43	377	Power Operated Equipment	(209,213)	(566)	-	-	\$ (209,779)
44	378	Tools, Shop and Garage Equipment	(53,471)	(2,385)	-	-	\$ (55,856)
45	379	Other General Plant	(15,598)	(6,672)	-	-	\$ (22,269)
46	390	Other Tangible Property	(2,247)	-	-	-	\$ (2,247)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (679,175)	\$ (67,803)	\$ 38,746	\$ (7,188)	\$ (715,420)
49		Total	\$ (15,607,131)	\$ (1,081,041)	\$ 338,151	\$ 978,573	\$ (15,371,448)

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	12,834,036	11,394,198	\$ 1,439,838
4		601-1.2 Metered Sales Low Income Discount (Debit)	(411,732)	(354,494)	\$ (57,238)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	418,430	359,047	\$ 59,383
6		601-2 Commercial Sales	3,125,550	2,812,604	\$ 312,946
7		601-3 Industrial Sales	83,417	61,465	\$ 21,952
8		601-4 Sales to Public Authorities	998,678	928,971	\$ 69,707
9		Sub-total	\$ 17,048,379	\$ 15,201,791	\$ 1,846,588
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	1,048,883	977,014	\$ 71,869
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 1,048,883	\$ 977,014	\$ 71,869
22	604	Private Fire Protection Service	114,506	94,166	\$ 20,340
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	(4,444)	(6,556)	\$ 2,112
28		Sub-total	\$ 110,062	\$ 87,610	\$ 22,452
29		Total Water Service Revenues	\$ 18,207,324	\$ 16,266,415	\$ 1,940,909
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <u>(1)</u>	123,618	400	\$ 123,218
32	611	Miscellaneous Service Revenues	56,529	70,935	\$ (14,406)
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	\$ 180,148	\$ 71,335	\$ 108,813
38	501	Total operating revenues	\$ 18,387,472	\$ 16,337,750	\$ 2,049,722

(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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		309	-	\$ 309
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 ICBA/supply cost balancing accounts	A	B	C	9,306,467	8,335,372	\$ 971,095
8		<b>Maintenance</b>						
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		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			106	106	\$ 0
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			-	-	\$ -
17	712	Maintenance of supply mains	A			261	-	\$ 261
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 9,307,143	\$ 8,335,427	\$ 971,716
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		25,093	25,554	\$ (461)
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		60,095	41,866	\$ 18,229
28	725	Miscellaneous expenses	A			52,474	126,694	\$ (74,220)
29	726	Fuel or power purchased for pumping	A	B	C	365,582	335,166	\$ 30,416
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		76,748	74,451	\$ 2,297
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 579,992	\$ 603,731	\$ (23,739)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B	11,949	12,169	\$ (220)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		112,758	12,554	\$ 100,204	
43	743	Miscellaneous expenses	A	B	1,171	1,917	\$ (746)	
44	744	Chemicals and filtering materials	A	B	1,216	32	\$ 1,184	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	2,603	3,484	\$ (881)	
50		<b>Total water treatment expenses</b>			\$ 129,697	\$ 30,156	\$ 99,541	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B	12,100	12,169	\$ (69)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		3,078	1,546	\$ 1,532	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		-	-	\$ -	
58	754	Meter expenses	A		768	(1)	\$ 769	
59	755	Customer installations expenses	A		9,111	11,940	\$ (2,829)	
60	756	Miscellaneous expenses	A		115,266	99,987	\$ 15,279	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B	11,949	12,169	\$ (220)	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	11,752	22,815	\$ (11,063)	
66	761	Maintenance of trans. and distribution mains	A		79,289	53,201	\$ 26,088	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		30,642	26,897	\$ 3,745	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		13,677	12,257	\$ 1,420	
72	765	Maintenance of hydrants	A		2,287	10,042	\$ (7,755)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		<b>Total transmission and distribution expenses</b>			\$ 289,919	\$ 263,022	\$ 26,897	

**SCHEDULE B-2**  
**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				243,176	262,066	\$ (18,890)
78	771	Supervision	A	B		26,288	26,771	\$ (483)
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		89,573	56,125	\$ 33,448
81	773	Customer records and collection expenses	A			20	2,249	\$ (2,229)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			83,877	61,295	\$ 22,582
84	775	Uncollectible accounts	A	B	C	66,526	44,632	\$ 21,894
85		<b>Total customer account expenses</b>				\$ 509,460	\$ 453,138	\$ 56,322
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			23,415	27,334	\$ (3,919)
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		<b>Total sales expenses</b>				\$ 23,415	\$ 32,508	\$ (9,093)
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				2,462,789	2,438,340	\$ 24,449
102	791	Administrative and general salaries	A	B	C	30,802	29,151	\$ 1,651
103	792	Office supplies and other expenses	A	B	C	78,002	70,165	\$ 7,837
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			52,512	36,523	\$ 15,989
107	795	Employees' pensions and benefits	A	B	C	222,157	131,619	\$ 90,538
108	796	Franchise requirements	A	B	C	1,212	1,288	\$ (76)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			2,154	780	\$ 1,374
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			4,168	3,850	\$ 318
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	9,848	17,631	\$ (7,783)
116		<b>Total administrative and general expenses</b>				\$ 2,863,644	\$ 2,729,347	\$ 134,297
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				123,618	400	\$ 123,218
119	811	Rents	A	B	C	50,747	50,743	\$ 4
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 174,365	\$ 51,143	\$ 123,222
123		<b>Total operating expenses</b>				\$ 13,877,635	\$ 12,498,472	\$ 1,379,163

(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")	\$ 331,473	331,473			
2	CA corp franchise taxes ("CCFT")(current)	\$ 150,907	150,907			
3	Property taxes	\$ 293,033	293,033			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 33,271	33,271			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (12,425)	(12,425)			
8	Payroll taxes	\$ 38,077	38,077			
9	Franchise taxes including licenses & filing fees	\$ 227,300	227,300			
10	Groundwater production assessments (pump taxes)	\$ 100	100			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 1,061,736	\$ 1,061,736	\$ -	\$ -	\$ -

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

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

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

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	Calleguas MWD	
17	Annual quantities purchased	1,911,343 (Unit chosen) <sup>2</sup>	CCF
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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	2025 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Simi Valley	167 - Simi Valley	Niles Well 1	82.2	757	550	16	850	
Simi Valley	167 - Simi Valley	Sycamore Well 2						Out of service
Simi Valley	167 - Simi Valley	Sycamore Well 3	88.4	392	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	-	-	-	-	29,768	-	263,974	176,940	61,277
17	Ductile Iron	40	340	-	-	93	-	9,467	64,971	619
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	40	-	-	1,078	-	3,419	25,172	686
20										
21										
22	Total	40	380	-	-	30,950	-	277,008	268,838	62,823

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	417	-	290	-	-	-			1,983
24	Cement Lined Steel	-	-	-	-	-	-			-
25	Concrete	-	-	-	-	-	-			-
26	Copper	-	-	-	-	-	-			-
27	Steel	1,114	-	159	-	-	792			2,945
28	Asbestos Cement	25,666	2,650	10,047	-	-	-			570,322
29	Ductile Iron	42,148	-	3,178	-	-	28			120,884
30	HDPE	-	-	-	-	-	-			-
31	PVC	8,382	-	-	-	-	-			38,776
32										-
33										-
34	Total	77,727	2,650	13,674	-	-	819	-	-	734,910

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	12,812	12,808	-	-
Commercial	644	638	-	-
Industrial	26	26	-	-
Public authorities	86	86	-	-
Irrigation	137	140	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	13,705	13,698	-	-
Private fire connections	-	-	190	190
Public fire hydrants	-	-	-	-
Total *	13,705	13,698	190	190

\* Data run as of 1/2/2026 and 1/2/2025, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	12,621	
3/4 - in	10	10,426
1 - in	754	2,653
1 1/2 - in	147	207
2 - in	429	395
3 - in	18	20
4 - in	4	42
6 - in	5	66
8 - in	3	63
Other	-	16
Total *	13,991	13,888

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

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	369
2. Used, before repair . . . . .	1
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	7,223
2. More than 10, but less than 15 years . . . . .	3,663
3. More than 15 years . . . . .	3,090

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	139,294	108,013	103,496	114,267	134,713	154,182	160,948	914,913
Commercial	32,150	23,054	21,229	25,140	29,979	35,158	33,096	199,806
Industrial	377	542	316	330	391	353	371	2,680
Public authorities	14,363	8,374	6,462	8,006	12,239	16,779	20,525	86,748
Irrigation	9,794	5,702	4,963	8,929	14,345	16,260	18,825	78,818
Other	64	281	17	21	10	15	19	427
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>196,042</b>	<b>145,966</b>	<b>136,483</b>	<b>156,693</b>	<b>191,677</b>	<b>222,747</b>	<b>233,784</b>	<b>1,283,392</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	158,306	177,703	135,675	138,158	109,143	718,985	1,633,898	1,576,985	
Commercial	48,014	25,190	32,036	32,118	23,488	160,846	360,652	333,275	
Industrial	596	369	321	335	279	1,900	4,580	4,525	
Public authorities	23,104	24,819	16,277	14,583	9,273	88,056	174,804	154,572	
Irrigation	19,246	23,512	14,888	12,372	6,445	76,463	155,281	150,976	
Other	14	22	45	143	22	246	673	1,159	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>249,280</b>	<b>251,615</b>	<b>199,242</b>	<b>197,709</b>	<b>148,650</b>	<b>1,046,496</b>	<b>2,329,888</b>	<b>2,221,492</b>	

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 57,251 \*

\* Assume 4.1223 per household times 13,888 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>215,720</u>
100-3	Construction Work in Progress	\$ <u>5,422,123</u>
241	Advances for Construction	\$ <u>7,539,489</u>
265	Contributions in Aid of Construction	\$ <u>2,511,498</u>

**DECLARATION**

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

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

  
Signature

909 394-3600  
Telephone Number

May 29, 2026  
Date

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