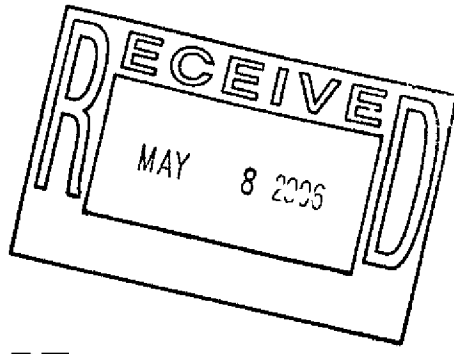


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2005
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

Name of District: Bay Point Location: Pittsburg, Contra Costa
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006
(FILE TWO COPIES IF THREE RECEIVED)

SCHEDULE A-1a
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					0
3	302	Franchises and consents (Schedule A-1b)	900				900
4	303	Other intangible plant	233,821				233,821
5		Total intangible plant	234,720	0	0	0	234,720
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	80,184				80,184
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements					0
12	312	Collecting and impounding reservoirs					0
13	313	Lake, river and other intakes					0
14	314	Springs and tunnels					0
15	315	Wells	355,592	7,805			363,397
16	316	Supply mains	16,678				16,678
17	317	Other source of supply plant					0
18		Total source of supply plant	372,270	7,805	0	0	380,075
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	309,789				309,789
22	322	Boiler plant equipment					0
23	323	Other power production equipment					0
24	324	Pumping equipment	2,616,861	10,081	(5,091)		2,621,851
25	325	Other pumping plant	249,201				249,201
26		Total pumping plant	3,175,850	10,081	(5,091)	0	3,180,840
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	952,632				952,632
30	332	Water treatment equipment	1,882,114	58,084			1,940,198
31		Total water treatment plant	2,834,746	58,084	0	0	2,892,830

SCHEDULE A-1a
Utility Plant in Service (Concluded)

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements					0
3	342	Reservoirs and tanks	1,453,417				1,453,417
4	343	Transmission and distribution mains	6,867,646	181,101	(3,675)		7,045,072
5	344	Fire mains					0
6	345	Services	3,689,152	166,467			3,855,619
7	346	Meters	774,894	16,303	(7,414)		783,784
8	347	Meter installations					0
9	348	Hydrants	852,781				852,781
10	349	Other transmission and distribution plant	134,326				134,326
11		Total transmission and distribution plant	13,772,216	363,871	(11,088)	0	14,124,998
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	32,376				32,376
15	372	Office furniture and equipment	67,945				67,945
16	373	Transportation equipment	199,370	20,396	(22,705)		197,062
17	374	Stores equipment					0
18	375	Laboratory equipment	2,541				2,541
19	376	Communication equipment	10,727	1,847			12,575
20	377	Power operated equipment	18,103				18,103
21	378	Tools, shop and garage equipment	40,376	405			40,781
22	379	Other general plant					0
23		Total general plant	371,439	22,648	(22,705)	0	371,382
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property					0
27	391	Utility plant purchased					0
28	392	Utility plant sold					0
29		Total undistributed items	0	0	0	0	0
30		Total utility plant in service	20,841,425	462,489	(38,884)	0	21,265,030

**SCHEDULE A-1d
DISTRICT RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		DISTRICT RATE BASE			
2					
3		Utility Plant			
4		Plant in Service		21,265,030	20,841,425
5		Construction Work in Progress		853,697	735,519
6		Acquisition Adjustment		746,983	746,983
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		22,865,710	22,323,927
8					
9		Less Accumulated Depreciation			
10		Plant in Service		6,854,387	6,227,973
11		General Office Prorate			
12		Total Accumulated Depreciation (Line 10 + Line 11)		6,854,387	6,227,973
13					
14		Less Other Reserves			
15		Deferred Income Taxes		1,617,560	1,557,574
16		Deferred Investment Tax Credit		75,388	78,088
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		1,692,948	1,635,662
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,118,252	2,155,857
22		Advances for Construction		3,130,860	3,169,995
23		Other			
24		Total Adjustments (Line 21 + Line 22 + Line 23)		5,249,112	5,325,852
25					
26		Add Materials and Supplies		2,138	2,439
27					
28		Add Working Cash (From Schedule A-1d(2))		-35,600	-35,600
29		Add General Office, Regions, District office, CSA allocation		647,029	515,173
30		TOTAL DISTRICT RATE BASE		9,682,830	9,616,452
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+Line 29			
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SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncol.			
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing			
7		4. Other Revenues: Flat Rate Monthly Billing			
8		5. Total Revenues (3 + 4)			
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)			
10		7. $5/24 \times \text{Line 1} \times (100\% - \text{Line 6})$			
11		8. $1/24 \times \text{Line 1} \times \text{Line 6}$			
12		9. $1/12 \times \text{Line 2}$			
13		10. Operational Cash Requirement (7 + 8 - 9)	"See attached schedule"		
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
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**SOUTHERN CALIFORNIA WATER COMPANY
BAY POINT CUSTOMER SERVICE AREA**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION
(Dollars in Thousands)**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2001 PROPOSED	AVERAGE NUMBER OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
70400	PURCHASED WATER	1,475.2	18.4	27,143.4
72600	POWER FOR PUMPING	107.8	24.3	2,616.6
73500	PUMP TAXES	0.0	0.0	0.0
74400	CHEMICALS	86.4	23.5	2,031.4
77300	COMMON CUSTOMER ACCOUNT	42.7	10.7	454.8
77325	POSTAGE	0.0	0.0	0.0
77500	UNCOLLECTIBLES	41.8	0.0	0.0
78000	OPERATION LABOR	219.2	12.5	2,740.1
78100	OTHER OPERATION EXPENSES	100.7	21.6	2,175.4
78700	MAINTENANCE LABOR	41.4	12.5	517.4
78800	OTHER MAINTENANCE EXPENSES	112.1	35.1	4,271.0
79200	OFFICE SUPPLIES AND EXPENSES	64.0	18.6	1,562.4
79300	PROPERTY INSURANCE	0.0	(188.0)	0.0
79400	INJURIES AND DAMAGES	0.0	(149.0)	0.0
79500	PENSIONS AND BENEFITS	5.6	10.0	57.7
79600	BUSINESS MEALS	2.3	10.2	23.0
79700	REGULATORY COMMISSION	18.2	28.0	509.1
79800	OUTSIDE SERVICES	1.2	16.0	18.6
79900	MISCELLANEOUS	1.2	18.6	22.0
79910	ALLOCATED GENERAL OFFICE	242.2	10.7	2,580.1
80500	OTHER MAINTENANCE - GENERAL PLANT	23.6	37.8	891.1
81100	RENT	31.6	5.9	186.3
81900	A&G LABOR	90.6	12.5	1,134.6
50300	DEPRECIATION AND AMORTIZATION	506.2	0.0	0.0
50710	PROPERTY TAXES	62.9	40.0	3,315.8
50720	PAYROLL TAXES	27.8	4.0	111.2
50730	LOCAL TAXES	56.5	283.0	14,866.5
	STATE INCOME TAX	79.1	91.0	7,197.0
	FEDERAL INCOME TAX	334.6	143.0	47,654.6
	TOTAL OPERATING EXPENSES	3,816.2		122,284.6
	CPUC FEE (1.4% OF REVENUE)	65.9	90.0	5,928.7
	TOTAL	3,881.0		128,213.2
	AVERAGE LAG →			32.06

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

(1)	Average Lag in Collection of Revenues	28.70 days
(2)	Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	32.05 days
(3)	Excess of Collection Lag over Payment Lag	-3.35 days
(4)	Total of Expenses, Taxes and Depreciation	\$3,881.0
(5)	Daily Total of Expenses, Taxes and Depreciation	\$10.6
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	(\$35.6)

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

**SCHEDULE A-3
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)
1	Balance in reserves at beginning of year	6,189,078	38,895		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	591,556	10,523		
4	(b) Charged to Account 265	53,460			
5	(c) Charged to Clearing Accounts	37,154			
6	(d) Salvage recovered	-276			
7	(e) All other credits 1/				
8	Total credits	681,894	10,523	0	0
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	35,210			
11	(b) Cost of removal	30,794			
12	(c) All other debits 1/				
13	Total debits	66,004	0	0	0
14	Balance in reserve at end of year	6,804,968	49,418	0	0
15	State method of determining depreciation charges. Composite Rate				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ NOT AVAILABLE BY DISTRICT				
19	1/ Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(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					0
3	312	Collecting and impounding reservoirs					0
4	313	Lake, river and other intakes					0
5	314	Springs and tunnels					0
6	315	Wells	(72,869)	(12,303)			(85,172)
7	316	Supply mains	(3,795)	(364)			(4,159)
8	317	Other source of supply plant					0
9		Total source of supply plant	(76,664)	(12,667)	0	0	(89,331)
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	(88,683)	(7,683)			(96,366)
13	322	Boiler plant equipment					0
14	323	Other power production equipment					0
15	324	Pumping equipment	(1,060,059)	(95,254)	5,091	30,794	(1,119,428)
16	325	Other pumping plant	(61,726)	(6,978)			(68,704)
17		Total pumping plant	(1,210,468)	(109,915)	5,091	30,794	(1,284,498)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	(251,378)	(27,532)			(278,910)
21	332	Water treatment equipment	(1,019,525)	(128,360)			(1,147,885)
22		Total water treatment plant	(1,270,903)	(155,892)	0	0	(1,426,795)
23							

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)

(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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements					0
3	342	Reservoirs and tanks	(410,023)	(37,934)			(447,957)
4	343	Transmission and distribution mains	(1,661,775)	(146,280)		3,675	(1,804,380)
5	344	Fire mains					0
6	345	Services	(848,469)	(113,257)			(961,726)
7	346	Meters	(235,569)	(40,837)	7,414	(582)	(269,574)
8	347	Meter installations					0
9	348	Hydrants	(252,618)	(17,738)			(270,356)
10	349	Other transmission and distribution plant	(98,785)	(4,419)			(43,204)
11		Total trans. and distribution plant	(3,447,239)	(360,465)	7,414	3,093	(3,797,197)
12							
13		V. GENERAL PLANT					
14	371	Structures and improvements	(7,103)	(813)			(7,916)
15	372	Office furniture and equipment	(25,924)	(5,211)			(31,135)
16	373	Transportation equipment	(96,208)	(34,371)	22,705	(2,817)	(110,691)
17	374	Stores equipment					0
18	375	Laboratory equipment	(2,237)	(53)			(2,290)
19	376	Communication equipment	(10,727)				(10,727)
20	377	Power operated equipment	(17,156)	(1,249)			(18,405)
21	378	Tools, shop and garage equipment	(24,449)	(1,534)			(25,983)
22	379	Other general plant					0
23	390	Other tangible property					0
24	391	Water plant purchased					0
25		Total general plant	(183,804)	(43,231)	22,705	(2,817)	(207,147)
26		TOTAL	(6,189,078)	(682,170)	35,210	31,070	(6,804,968)

SCHEDULE B-1
Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	4,083,318	4,158,472	(75,154)
4		601.2 Industrial sales	532,671	453,547	79,124
5		601.3 Sales to public authorities	172,244	182,232	(9,988)
6		Sub-total	4,788,233	4,794,251	(6,018)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			-
9		602.2 Industrial sales			-
10		602.3 Sales to public authorities			-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	114,634	40,670	73,964
14		603.2 Unmetered sales			-
15		Sub-total	114,634	40,670	73,964
16	604	Private fire protection service	(56,071)	32,617	(88,688)
17	605	Public fire protection service			-
18	606	Sales to other water utilities for resale			-
19	607	Sales to governmental agencies by contracts			-
20	608	Interdepartmental sales			-
21	609	Other sales or service			-
22		Sub-total	(56,071)	32,617	(88,688)
23		Total water service revenues	4,846,796	4,867,538	(20,742)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	12,903	5,975	6,928
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	7,678	3,042	4,636
29		Total other water revenues	20,581	9,017	11,564
30	501	Total operating revenues	4,867,377	4,876,555	(9,178)

SCHEDULE B-2
Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		(92,637)	(122,827)	30,190
4	701	Operation supervision, labor and expanses			C			
5	702	Operation labor and expenses	A	B		0	0	0
6	703	Miscellaneous expenses	A			0	0	0
7	704	Purchased water	A	B	C	1,592,324	1,425,121	167,203
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		0	0	0
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B		0	0	0
12	708	Maintenance of collect and impound reservoirs	A			4,025	3,368	657
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			0	294	(294)
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			68	2,988	(2,920)
17	712	Maintenance of supply mains	A			5,098	1,655	3,443
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		Total source of supply expense				1,508,878	1,310,599	198,279

SCHEDULE B-2
Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		II. PUMPING EXPENSES						
2		Operation						
3	721	Operation supervision and engineering	A	B		6,111	7,208	(1,097)
4	721	Operation supervision labor and expense			C			
5	722	Power production labor and expenses	A			0	0	0
6	722	Power production labor, expenses and fuel		B				
7	723	Fuel for power production	A			0	0	0
8	724	Pumping labor and expenses	A	B		13,540	14,543	(1,003)
9	725	Miscellaneous expenses	A			17	472	(455)
10	726	Fuel or power purchased for pumping	A	B	C	175,819	170,965	4,854
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B		7,156	6,485	671
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		488	421	67
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		13,489	17,775	(4,286)
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		Total pumping expenses				216,620	217,869	(1,249)
19		III. WATER TREATMENT EXPENSES						
20		Operation						
21	741	Operation supervision and engineering	A	B		7,702	7,088	614
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			221,582	176,773	44,809
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		107,391	73,353	34,038
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B		0	692	(692)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		10,874	43,626	(32,752)
30	748	Maintenance of water treatment equipment	A	B		28,098	22,786	5,312
31		Total water treatment expenses				375,647	324,318	51,329

SCHEDULED B-2
Operating Expenses - 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 (Brackets) (d)
			A	B	C			
1		IV. TRANS. AND DIST. EXPENSES						
2		Operation						
3	751	Operation supervision and engineering	A	B		4,141	4,455	(314)
4	751	Operation supervision, labor and expenses	A	B	C			
5	752	Storage facilities expenses	A			711	30	681
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A			6,483	5,027	1,456
8	754	Meter expenses	A			22,672	26,007	(3,335)
9	755	Customer installations expenses	A			5,794	4,854	940
10	756	Miscellaneous expenses	A			36,928	34,318	2,611
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		0	0	0
13	758	Maintenance of structures and plant	A	B	C			
14	758	Maintenance of structures and improvements	A	B		0	0	0
15	760	Maintenance of reservoirs and tanks	A	B		898	1,200	(302)
16	761	Maintenance of trans. and distribution mains	A			8,083	34,158	(26,075)
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			26,781	8,195	18,586
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A			9,805	6,795	3,110
22	765	Maintenance of hydrants	A			6,655	13,548	(6,893)
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				132,300	138,795	(6,495)

SCHEDULED B-2
Operating Expenses - 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 (Brackets) (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
	790	Transferred Customer Expenses				43,378	46,216	(2,840)
3	771	Supervision	A	B		32,855	33,918	(1,063)
4	771	Superv., meter read., other customer acct expenses	A	B	C			
5	772	Meter reading expenses	A	B		61,250	56,270	4,980
6	773	Customer records and collection expenses	A			22,278	17,998	4,280
7	773	Customer records and accounts expenses	A	B				
8	774	Miscellaneous customer accounts expenses	A			0	0	0
9	775	Uncollectible accounts	A	B	C	37,028	20,374	16,654
10		Total customer account expenses				196,785	174,772	22,013
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B		0	0	0
14	781	Sales expenses	A	B	C			
15	782	Demonstrating and selling expenses	A			0	0	0
16	783	Advertising expenses	A			1,408	80	1,328
17	784	Miscellaneous sales expenses	A			0	0	0
18	785	Merchandising, jobbing and contract work	A			0	0	0
19		Total sales expenses				1,408	80	1,328

SCHEDULED B-2
Operating Expenses - Class A, B, and C Water Utilities (concluded)
(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 (Brackets) (d)
			A	B	C			
1		VII. ADMIN. AND GENERAL EXPENSES						
2		Operation						
	790	Allocation of A&G Expenses				521,078	456,151	65,027
3	791	Administrative and general salaries	A	B	C	4,016	5,086	(1,070)
4	792	Office supplies and other expenses	A	B	C	37,698	36,968	729
5	793	Property insurance	A			0	0	0
6	793	Property insurance, injuries and damages	A	B	C			
7	794	Injuries and damages	A			0	124	(124)
8	795	Employees' pensions and benefits	A	B	C	7,428	15	7,414
9	796	Franchise requirements	A	B	C	22,636	21,021	1,615
10	797	Regulatory commission expenses	A	B	C	3,259	26,732	(23,473)
11	798	Outside services employed	A			11,799	5,780	6,009
12	798	Miscellaneous other general expenses	A	B				
13	798	Miscellaneous other general operation expenses	A	B	C			
14	799	Miscellaneous general expenses	A			725	789	(74)
15		Maintenance						
16	805	Maintenance of general plant	A	B	C	20,475	17,603	2,872
17		Total administrative and general expenses				630,015	570,280	59,725
18		VIII. MISCELLANEOUS						
19	811	Rents	A	B	C	24,155	20,088	4,057
20	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
21	813	Duplicate charges - Cr.	A	B	C	0	0	0
22		Total miscellaneous				24,155	20,088	4,057
23		Total operating expenses				3,065,808	2,756,821	328,987

**SCHEDULE B-4
Taxes Charged During Year**

Line No.	Kind of tax (See system support for instructions) (a)	Total taxes charged during year (b)	Water (Account 507) (c)	Nonutility (Account 321) (d)	Other (Accounts) (e)	Capitalized (f)
1	Taxes on real and personal property	83,863	83,863			
2	State corporation franchise tax	40,910	40,910			
3	State unemployment insurance tax	1,020	1,020			
4	Other state and local taxes	53,100	53,100			
5	Federal unemployment insurance tax	294	294			
6	Federal insurance contributions act	25,381	25,381			
7	Other federal taxes	-	-			
8	Federal income tax	86,625	86,625			
9	Pump tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	291,193	291,193	-	-	-

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
1	2	3	Claim	Capacity	Max	Min			
4								"None"	
5									
6									
7									
8	WELLS					Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped CCF ____ (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	"Refer to Attached Schedule"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²		Annual Quantities Used ____ (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29	Purchased Water for Resale								
30	Purchased from				(Unit chosen) ²		"REFER TO COMPANY SCHEDULE D-1"		
31									
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons 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.

³ Average depth to water surface below ground surface.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			"Refer to Attached Schedule"
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

GOLDEN STATE WATER COMPANY

Region I Plant Facility Index Wells

System	Major Facility	Year Built	Base Elev.	Unit No.	Status		Wells		Production 2005 (CCF)	Pumps			Remarks	
					Inactive	Active	Depth (ft)	Casing Diam (in)		Pump Setting	Energy Type	Pump Type		Size (HP)
BAY POINT	Hill Street No.1 02N01W15GD1M	1993	105.0	Well No. 1		Active	250	10	1507	37,561				Well to Hill Street reservoirs @ HSTP. New pump/motor in 1997.
	Hill Street No.2 02N01W15B01	1995	165.0	Well No. 2		Active	500	6	375	18,911				Pumps into Hill St reservoirs @ res. site. New pump/motor in 1999.
	Chadwick No. 3 0710002-006	1993	104.0	Well No.3		Active	300	8		27,786				Well to system. Replacement pump/motor in 2003.

GOLDEN STATE WATER COMPANY									
Region I Plant Facility Index									
February 26, 2006									
Reservoirs									
System	Major Facility	Year Built	Base Elev	Unit No.	Status	Volume (MG)	Type	Material	Remarks
BAY POINT									
	Evora	1985	393.5	Reservoir 1	Active	0.40	Weld	Steel	Reservoirs float on the Evora Resv. Gradient.
		1990	393.5	Reservoir 2	Active	0.50	Weld	Steel	
	Hill Street Treatment Plant	pre-1964	187.0	Reservoir 1	Active	0.13	Weld	Steel	Boosters pump from sed basin through filters to reservoir, that only acts as a clearwell. Reservoir has baffles installed.
		pre-1964	181.3	Reservoir 2	Active	0.50	Weld	Steel	Floats on Hill Street Zone
		1989	171.0	Reservoir 3	Active	1.00	Weld	Steel	Floats on Hill Street Zone
	Madison		239.0	Reservoir	Active	0.52	Ground	Concrete	Floats on Madison Zone.
	Skyline	1994	495.0	Reservoir	Active	1.00	Weld	Steel	Floats on Skyline Zone.

GOLDEN STATE WATER COMPANY											
Region I Plant Facility Index											
February 26, 2006											
Boosters											
System	Major Facility	Year Built	Base Elev.	Unit No.	Status	Pump Type	Energy Type	Pumps Size (HP)	Design Flow (gpm)	Design Head (ft)	Remarks
BAY POINT											
	Hill St. WTP	1987	107.0	Booster A	Active	VT	Elec	75	1,100	180	
		1987	107.0	Booster B	Active	VT	Elec	75	1,100	180	
		1987	107.0	Booster C	Active	VT	Elec	75	800	180	new bowls installed summer 97 -to maximize TP & well use
		1990	107.0	Booster D	Active	VT	Elec	50	1,200	180	
	Chadwick										
		1989	107.0	Booster A	Active	End Suction	Elec	5	125	80	Boosts from Hill St. Zone to Madison Zone.
		1989	107.0	Booster B	Active	End Suction	Elec	5	125	80	Upgraded pumps/motors installed in 1994.
	Evora										
		1984	393.0	Booster A	Active	VT	Elec	50	675	115	Boosters pump from Evora reservoir to Skyline reservoir.
		1994	393.0	Booster B	Active	VT	Elec	50	675	115	
	Mola										
		1984	133.0	Booster A	Active	VT	Elec	20	250	226	Boosts water from Hill St. gradient to Evora Reservoir.
		1984	133.0	Booster B	Active	VT	Elec	20	250	226	
		1990	133.0	Booster C	Active	VT	Elec	30	300	226	
	Marcia										
		1988	137.0	Booster A	Active	Horizon End Suction	Elec	2	25		Boosts water from Hill St. Gradient to increase pressure in Marcia Gradient.
	Pacific										
		2000	62.0	Booster A	Active	VT	Elec	50	650	220	Boosts water from Hill St. Gradient to Evora Reservoir.
	Port Chicago										
		1998		Booster A	Active		Elec				Interconnection w/ CCWD

**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	Totals								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)									
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	Totals								

B. Footages of Pipe by inside Diameters in Inches - Not Including Service Piping									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								
12	Ductile iron (cement lined)			1			110		60
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel						1		120
17	Screw or Welded Casing								
18	Cement - Asbestos						3,863		44,769
19	Welded Steel								
20	Polyvinylchloride					40	110		727
21	Other - Plastic						738		744
22	Totals	-	-	1	-	40	4,822	-	46,420

B. Footages of Pipe by inside Diameters in Inches - Not Including Service Piping - (Concluded)									
Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron	130							130
24	Ductile iron (cement lined)	4,310	501	5,133		5,090			15,205
25	Concrete								-
26	Copper								-
27	Riveted Steel								-
28	Standard Steel	429	319			126			1,115
29	Screw or Welded Casing								-
30	Cement - Asbestos	46,160	7,094						101,886
31	Welded Steel								-
32	Polyvinylchloride	25,583	24	11,604		899			38,987
33	Other - Plastic	4,215	2,664	8,866					17,227
33a	Unclassified	369	(12,211)						(11,842)
34	Totals	81,196	(1,609)	25,603	-	6,115	-		162,708

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	4,848	4,861		
Industrial	6	7		
Public authorities	25	15		
Irrigation	12	44		
Other (specify)				
Subtotal	4,891	4,927	-	-
Private fire connections			26	31
Public fire hydrants				
Total	4,891	4,927	26	31

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	4,939	4,959
3/4 - in		
1 - in	64	59
1 1/2 - in	13	12
2 - in	106	92
3 - in	29	31
4 - in	4	2
6 - in	8	2
Other	3	1
Unclassified	9	8
Total	5,175	5,166

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years In CCF (Unit Chosen):

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Commercial	55,164	53,663	50,667	63,050	66,392	88,733	102,193
Industrial	12,655	13,694	12,019	13,348	13,364	15,492	13,800	94,372
Public authorities	1,394	1,596	1,170	1,407	4,550	4,897	10,909	25,923
Irrigation	5	15	5	109	520	1,122	1,426	3,202
Other (specify)								-
Total	69,218	68,968	63,861	77,914	84,826	110,244	128,328	603,359

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	91,145	98,277	84,132	69,107	56,389	399,050	878,912
Industrial	15,391	18,162	16,317	15,832	13,134	78,836	173,208	151,030
Public authorities	8,305	3,582	2,476	1,215	630	16,208	42,131	46,470
Irrigation	5,592	8,999	6,992	4,306	1,576	27,465	30,667	11,836
Other (specify)						-	-	-
Total	120,433	129,020	109,917	90,460	71,729	521,559	1,124,918	1,150,274

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 19,708

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 on hand	\$	<u>2,138</u>
100.3	Construction work in progress	\$	<u>853,697</u>
241	Advances for construction	\$	<u>3,130,859</u>
265	Contributions in aid of construction	\$	<u>2,118,252</u>

SIGNATURE

District Management

Name of District Manager Paul T. Schubert Telephone: (925) 458-2090

Address 53-B Manor Drive, Baypoint, CA 94565

This report sets forth book or allocated figures and other data pertaining to the Baypoint district for the period from January 1, 2005, to December 31, 2005.

Gladys Farrow
 Signature
Controller
 Title
5/3/06
 Date

INDEX

	<i>PAGE</i>
Acres Irrigated	12
Advances for construction	13
Balances in selected balance sheet accounts	13
Construction work in progress	13
Contributions in aid of construction	13
Depreciation and amortization reserves	3 - 4
Materials and supplies on hand	13
Meters and services on pipe system	11
Operating expenses	6 - 7
Operating revenues	5
Population served	12
Rate Base	2a & 2b
Service connections, active	11
Signature	13
Source of supply and water developed	9
Storage facilities	9
Taxes	8
Transmission and distribution facilities	10
Utility plant in service	1 & 2