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**2006**  
**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, 2006**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2007  
 (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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	0				0
3	302	Franchises and consents (Schedule A-1b)	900				900
4	303	Other intangible plant	233,821	183,719			417,540
5		Total intangible plant	<b>234,720</b>	<b>183,719</b>	<b>0</b>	<b>0</b>	<b>418,439</b>
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	<b>80,184</b>			<b>(61,038)</b>	<b>19,146</b>
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	0				0
12	312	Collecting and impounding reservoirs	0				0
13	313	Lake, river and other intakes	0				0
14	314	Springs and tunnels	0				0
15	315	Wells	363,397		(2,000)		361,397
16	316	Supply mains	16,678				16,678
17	317	Other source of supply plant	0				0
18		Total source of supply plant	<b>380,075</b>	<b>0</b>	<b>(2,000)</b>	<b>0</b>	<b>378,075</b>
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	309,789			61,038	370,827
22	322	Boiler plant equipment	0				0
23	323	Other power production equipment	0				0
24	324	Pumping equipment	2,621,851	199,963	(4,500)	3,692	2,821,005
25	325	Other pumping plant	249,201				249,201
26		Total pumping plant	<b>3,180,840</b>	<b>199,963</b>	<b>(4,500)</b>	<b>64,730</b>	<b>3,441,033</b>
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	952,632			7,219	959,850
30	332	Water treatment equipment	1,940,198	67,118	(2,300)	(18,860)	1,986,156
31		Total water treatment plant	<b>2,892,830</b>	<b>67,118</b>	<b>(2,300)</b>	<b>(11,642)</b>	<b>2,946,006</b>

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	1,453,417				1,453,417
4	343	Transmission and distribution mains	7,045,072	1,415,064	(35,142)	(1,707)	8,423,286
5	344	Fire mains	0				0
6	345	Services	3,855,619	775,030	(1,080)	(17,227)	4,612,343
7	346	Meters	783,784	30,541	(10,606)	17,145	820,864
8	347	Meter installations	0				0
9	348	Hydrants	852,781	101,956			954,737
10	349	Other transmission and distribution plant	134,326		(1,000)		133,326
11		Total transmission and distribution plant	<b>14,124,998</b>	<b>2,322,592</b>	<b>(47,828)</b>	<b>(1,789)</b>	<b>16,397,973</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	32,376				32,376
15	372	Office furniture and equipment	67,945	11,312	(200)		79,057
16	373	Transportation equipment	197,062		(58,599)	17,930	156,392
17	374	Stores equipment	0				0
18	375	Laboratory equipment	2,541	12,562	(8,288)	11,642	18,457
19	376	Communication equipment	12,575				12,575
20	377	Power operated equipment	18,103				18,103
21	378	Tools, shop and garage equipment	40,781	1,340			42,121
22	379	Other general plant	0				0
23		Total general plant	<b>371,382</b>	<b>25,214</b>	<b>(67,087)</b>	<b>29,572</b>	<b>359,081</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	0				0
27	391	Utility plant purchased	0				0
28	392	Utility plant sold	0				0
29		Total undistributed items	0	0	0	0	0
30		Total utility plant in service	<b>21,265,030</b>	<b>2,798,605</b>	<b>(123,715)</b>	<b>19,833</b>	<b>23,959,753</b>

**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		<b>DISTRICT RATE BASE</b>			
2					
3		Utility Plant			
4		Plant in Service		23,959,753	21,265,030
5		Construction Work in Progress		243,213	853,697
6		General Office Prorate		746,983	746,983
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>		24,949,949	22,865,710
8					
9		Less Accumulated Depreciation			
10		Plant in Service		7,438,292	6,854,387
11		General Office Prorate			
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>		7,438,292	6,854,387
13					
14		Less Other Reserves			
15		Deferred Income Taxes		1,666,617	1,617,560
16		Deferred Investment Tax Credit		72,688	75,388
17		Other Reserves			
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>		1,739,305	1,692,948
19					
20		Less Adjustments			
21		Contributions in Aid of Construction		2,117,041	2,118,252
22		Advances for Construction		3,248,695	3,130,860
23		Other			
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>		5,365,736	5,249,112
25					
26		Add Materials and Supplies		1,770	2,138
27					
28		Add Working Cash (From Schedule A-1d(2))		(35,600)	(35,600)
29		Add General Office, Regions, District office, CSA allocation		550,762	647,029
30		<b>TOTAL DISTRICT RATE BASE</b>		10,923,548	9,682,830
31		=Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28+ Lin			
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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		<b>Working Cash</b>			
2					
3		<b>Determination of Operational Cash Requirement</b>			
4		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.			
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) 2001 PROPOSED	(c) AVERAGE NUMBER OF DAYS LAG	(d) THOUSAND DOLLAR-DAYS LAG
	<b>OPERATING EXPENSES:</b>			
70400	PURCHASED WATER	1,475.2	18.4	27,143.4
72800	POWER FOR PUMPING	107.8	24.3	2,618.6
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	21.8	2,175.4
78700	MAINTENANCE LABOR	41.4	12.5	517.4
78800	OTHER MAINTENANCE EXPENSES	112.1	38.1	4,271.0
79200	OFFICE SUPPLIES AND EXPENSES	84.0	18.8	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	8.8	10.0	57.7
79800	BUSINESS MEALS	2.3	10.2	23.0
79700	REGULATORY COMMISSION	18.2	28.0	509.1
79800	OUTSIDE SERVICES	1.2	18.0	18.8
79900	MISCELLANEOUS	1.2	18.8	22.0
79910	ALLOCATED GENERAL OFFICE	242.2	10.7	2,580.1
80500	OTHER MAINTENANCE - GENERAL PLANT	23.8	37.8	891.1
81100	RENT	31.8	5.8	186.3
81500	A&G LABOR	90.8	12.5	1,134.8
50300	DEPRECIATION AND AMORTIZATION	508.2	0.0	0.0
50710	PROPERTY TAXES	82.8	40.0	3,315.8
50720	PAYROLL TAXES	27.8	4.0	111.2
50730	LOCAL TAXES	58.5	283.0	14,888.5
	STATE INCOME TAX	78.1	91.0	7,197.0
	FEDERAL INCOME TAX	324.8	143.0	47,854.8
	<b>TOTAL OPERATING EXPENSES</b>	<b>3,818.2</b>		<b>122,284.8</b>
	CPUC FEE ( 1.4% OF REVENUE)	68.8	90.0	5,928.7
	<b>TOTAL</b>	<b>3,881.0</b>		<b>128,213.2</b>
	<b>AVERAGE LAG</b> →			<b>32.08</b>

**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	\$10.8
(6)	Average Amount of Working Cash Capital Required as a Result of Paying Expenses, Taxes and Depreciation in Advance of Collecting Revenues	<b>(\$35.8)</b>

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	6,804,968	49,418		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	606,355	10523		
4	(b) Charged to Account 265	52,432			
5	(c) Charged to Clearing Accounts	35,824			
6	(d) Salvage recovered	2,488			
7	(e) All other credits <sup>1/</sup>				
8	Total credits	697,099	10,523		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	123,715			
11	(b) Cost of removal				
12	(c) All other debits <sup>1/</sup>				
13	Total debits	123,715	0		
14	Balance in reserve at end of year	7,378,352	59,941		
15	State method of determining depreciation charges.		<b>Composite Rate</b>		
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$ <b>NOT AVAILABLE BY DISTRICT</b>				
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	0				0
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	(85,172)	(12,574)	2,000		(95,746)
7	316	Supply mains	(4,159)	(364)			(4,523)
8	317	Other source of supply plant	0				0
9		Total source of supply plant	(89,331)	(12,938)	2,000	0	(100,269)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	(96,366)	(7,683)			(104,049)
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	(1,119,428)	(95,435)	4,500		(1,210,363)
16	325	Other pumping plant	(68,704)	(6,978)			(75,682)
17		Total pumping plant	(1,284,498)	(110,096)	4,500	0	(1,390,094)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	(278,910)	(27,531)			(306,441)
21	332	Water treatment equipment	(1,147,885)	(132,321)	2,300		(1,277,906)
22		Total water treatment plant	(1,426,795)	(159,852)	2,300	0	(1,584,347)
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		<b>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements	0				0
3	342	Reservoirs and tanks	(447,957)	(37,934)			(485,891)
4	343	Transmission and distribution mains	(1,804,380)	(150,060)	35,142		(1,919,298)
5	344	Fire mains	0				0
6	345	Services	(961,726)	(118,368)	1,080		(1,079,014)
7	346	Meters	(269,574)	(41,305)	10,606	(2,488)	(302,761)
8	347	Meter installations	0				0
9	348	Hydrants	(270,356)	(17,738)			(288,094)
10	349	Other transmission and distribution plant	(43,204)	(4,419)	1,000		(46,623)
11		Total trans. and distribution plant	(3,797,197)	(369,824)	47,828	(2,488)	(4,121,681)
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	(7,916)	(813)			(8,729)
15	372	Office furniture and equipment	(31,135)	(5,211)	200		(36,146)
16	373	Transportation equipment	(110,691)	(33,973)	58,599		(86,065)
17	374	Stores equipment	0				0
18	375	Laboratory equipment	(2,290)	(53)	8,288		5,945
19	376	Communication equipment	(10,727)				(10,727)
20	377	Power operated equipment	(18,405)	(301)			(18,706)
21	378	Tools, shop and garage equipment	(25,983)	(1,550)			(27,533)
22	379	Other general plant	0				0
23	390	Other tangible property	0				0
24	391	Water plant purchased	0				0
25		Total general plant	(207,147)	(41,901)	67,087	0	(181,961)
26		TOTAL	(6,804,968)	(694,611)	123,715	(2,488)	(7,378,352)

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	4,086,307	4,083,318	2,989
4		601.2 Industrial sales	614,884	532,671	82,213
5		601.3 Sales to public authorities	106,248	172,244	(65,996)
6		Sub-total	4,807,439	4,788,233	19,206
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	200,632	114,634	85,998
14		603.2 Unmetered sales			-
15		Sub-total	200,632	114,634	85,998
16	604	Private fire protection service	12,979	(56,071)	69,050
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	12,979	(56,071)	69,050
23		Total water service revenues	5,021,050	4,846,796	174,254
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	15,173	12,903	2,270
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	29,344	7,678	21,666
29		Total other water revenues	44,517	20,581	23,936
30	501	Total operating revenues	5,065,567	4,867,377	198,190

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		(177,729)	(92,637)	(85,092)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		111	0	111
6	703	Miscellaneous expenses	A			16	0	16
7	704	Purchased water	A	B	C	1,547,384	1,592,324	(44,940)
8		<b>Maintenance</b>						
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			1,639	4,025	(2,386)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			31	0	31
15	710	Maintenance of springs and tunnels	A			0	0	0
16	711	Maintenance of wells	A			226	68	158
17	712	Maintenance of supply mains	A			788	5,098	(4,310)
18	713	Maintenance of other source of supply plant	A	B		0	0	0
19		<b>Total source of supply expense</b>				<b>1,372,466</b>	<b>1,508,878</b>	<b>(136,412)</b>

**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		<b>II. PUMPING EXPENSES</b>						
2		<b>Operation</b>						
3	721	Operation supervision and engineering	A	B		8,077	6,111	1,966
4	721	Operation supervision labor and expense			C			
5	722	Power production labor and expense	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		9,760	13,540	(3,780)
9	725	Miscellaneous expenses	A			1,243	17	1,226
10	726	Fuel or power purchased for pumping	A	B	C	170,602	175,819	(5,217)
11		<b>Maintenance</b>						
12	729	Maintenance supervision and engineering	A	B		9,347	7,156	2,191
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		298	488	(190)
15	731	Maintenance of power production equipment	A	B		0	0	0
16	732	Maintenance of pumping equipment	A	B		16,913	13,489	3,424
17	733	Maintenance of other pumping plant	A	B		0	0	0
18		<b>Total pumping expenses</b>				<b>216,240</b>	<b>216,620</b>	<b>(380)</b>
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		<b>Operation</b>						
21	741	Operation supervision and engineering	A	B		4,073	7,702	(3,629)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			171,569	221,582	(50,013)
24	743	Miscellaneous expenses	A	B		0	0	0
25	744	Chemicals and filtering materials	A	B		96,141	107,391	(11,250)
26		<b>Maintenance</b>						
27	746	Maintenance supervision and engineering	A	B		104	0	104
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B		14,518	10,874	3,644
30	748	Maintenance of water treatment equipment	A	B		31,039	28,098	2,941
31		<b>Total water treatment expenses</b>				<b>317,444</b>	<b>375,647</b>	<b>(58,203)</b>

**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		<b>IV. TRANS. AND DIST. EXPENSES</b>						
2		Operation						
3	751	Operation supervision and engineering	A	B		5,531	4,141	1,390
4	751	Operation supervision, labor and expenses	A		C			
5	752	Storage facilities expenses	A			578	711	(133)
6	752	Operation labor and expenses	A	B				
7	753	Transmission and distribution lines expenses	A			3,831	6,483	(2,652)
8	754	Motor expenses	A			32,547	22,072	9,875
9	755	Customer installations expenses	A			5,331	5,784	(463)
10	756	Miscellaneous expenses	A			33,067	39,929	(6,862)
11		Maintenance						
12	758	Maintenance supervision and engineering	A	B		217	0	217
13	758	Maintenance of structures and plant	A		C			
14	759	Maintenance of structures and improvements	A	B		0	0	0
15	760	Maintenance of reservoirs and tanks	A	B		1,152	836	318
16	761	Maintenance of trans. and distribution mains	A			16,795	8,083	8,712
17	761	Maintenance of mains	A	B				
18	762	Maintenance of fire mains	A			0	0	0
19	763	Maintenance of services	A			34,399	26,791	7,608
20	763	Maintenance of other trans. and distribution plant	A	B				
21	764	Maintenance of meters	A			8,842	8,805	(1,063)
22	765	Maintenance of hydrants	A			3,400	6,955	(3,546)
23	766	Maintenance of miscellaneous plant	A			0	0	0
24		Total transmission and distribution expenses				145,489	132,300	13,189

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
3	790	Tranferred Customer Expenses				42,362	43,376	(994)
4	771	Supervision	A	B		28,473	32,655	(3,382)
5	771	Superv., meter read., other customer acct expenses	A		C			
6	772	Meter reading expenses	A	B		70,434	81,250	(9,184)
7	773	Customer records and collection expenses	A			20,922	22,276	(1,354)
8	773	Customer records and accounts expenses	A	B				
9	774	Miscellaneous customer accounts expenses	A			0	0	0
10	775	Uncollectible accounts	A	B	C	31,824	37,028	(5,204)
11		Total customer account expenses				195,035	196,785	(1,750)
12		<b>VI. SALES EXPENSES</b>						
13		Operation						
14	781	Supervision	A	B		0	0	0
15	781	Sales expenses	A		C			
16	782	Demonstrating and selling expenses	A			0	0	0
17	783	Advertising expenses	A			195	1,408	(1,213)
18	784	Miscellaneous sales expenses	A			0	0	0
19	785	Merchandising, jobbing and contract work	A			0	0	0
20		Total sales expenses				195	1,408	(1,213)

**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		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
3	790	Allocation of A&G Expenses				512,771	521,978	(9,207)
4	781	Administrative and general salaries	A	B	C	4,595	4,018	580
5	782	Office supplies and other expenses	A	B	C	43,464	37,698	5,766
6	783	Property insurance	A			0	0	0
7	783	Property insurance, injuries and damages	A	B	C			
8	784	Injuries and damages	A			0	0	0
9	785	Employees' pensions and benefits	A	B	C	5,991	7,429	(1,438)
10	786	Franchise requirements	A	B	C	25,966	22,636	3,330
11	787	Regulatory commission expenses	A	B	C	7,854	3,259	4,595
12	788	Outside services employed	A			39,183	11,799	27,384
13	788	Miscellaneous other general expenses		B				
14	788	Miscellaneous other general operation expenses		B	C			
15	789	Miscellaneous general expenses	A			626	725	(99)
16		Maintenance						
17	805	Maintenance of general plant	A	B	C	16,272	20,475	(4,203)
18		Total administrative and general expenses				656,723	630,015	26,708
19		<b>VIII. MISCELLANEOUS</b>						
20	811	Rents	A	B	C	32,826	24,155	8,471
21	812	Administrative expenses transferred - Cr.	A	B	C	0	0	0
22	813	Duplicate charges - Cr.	A	B	C	0	0	0
23		Total miscellaneous				32,826	24,155	8,471
24		Total operating expenses				2,936,228	3,085,608	(149,580)

**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	94,462	94,462			
2	State corporation franchise tax	74,501	74,501			
3	State unemployment insurance tax	1,051	1,051			
4	Other state and local taxes	60,463	60,463			
5	Federal unemployment insurance tax	317	317			
6	Federal insurance contributions act	26,688	26,688			
7	Other federal taxes	-	-			
8	Federal income tax	166,181	166,181			
9	Pump tax	-	-			
10						
11						
12						
13						
14						
15						
16						
17	Totals	423,663	423,663	-	-	-

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

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

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> 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.

<sup>3</sup> 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  
February 23, 2006  
Wells

System	Major Facility	Year Built	Base Elev.	Unit No.	Status		Wells		Pumps				Remarks			
					Inactive	Active	Depth (ft)	Casing Diam (in)	Pump Setting	2006 (CCF)	Pump Type	Energy Type		Size (HP)	Design Flow (gpm)	Design Head (ft)
<b>BAY POINT</b>																
	Hill Street No.1 02N01W15G01M	1993	105.0	Well No. 1		Active	250	10	1507	62,536	DWT	Elec	30	310	234	Well to Hill Street reservoirs @ HSSTP. New pump/motor in 1997. Pumps into Hill St reservoirs @ res. site. New pump/motor in 1999. Well to system. Replacement pump/motor in 2003.
	Hill Street No.2 02N01W15B01	1995	165.0	Well No. 2		Active	500	6	375	27,358	SUB	Elec	15	88	415	
	Chadwick No. 3 0710002-006	1993	104.0	Well No.3		Active	300	8		27,648	SUB	Elec.	5	45	235	
					<b>3</b>	<b>0</b>				<b>117,542</b>	<b>subtotal</b>	<b>3</b>	<b>wells</b>	<b>443</b>		

GOLDEN STATE WATER COMPANY											
Region I Plant Facility Index											
February 23, 2006											
Boosters											
System	Major	Year	Base	Unit	Status	Pump	Energy	Pumps			Remarks
	Facility	Built	Elev.	No.		Type	Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	
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 IP & 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										
		1994	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	
	Mcta										
		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.
	Pacifica										
		2000	62.0	Booster A	Active	VT	Elec	50	650	220	Boosts water from Hill St. Gradient to Evora Reservoir.
		2006	62.0	Booste B	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
		1999		Booster B	Active		Elec				
						subtotal	16	boosters	7,926		



GOLDEN STATE WATER COMPANY									
Region I Plant Facility Index									
February 23, 2006									
Reservoirs									
System	Major Facility	Year Built	Base Elev.	Unit No.	Status	Volume (MG)	Tanks		Remarks
							Type	Material	
<b>BAY POINT</b>									
	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.
				subtotal		4.05	7		

**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	Lines 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)						110		60
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Steel								121
17	Screw or Welded Casing								
18	Cement - Asbestos						3,883		44,789
19	Welded Steel								
20	Polyvinylchloride					40	110		727
21	Other - Plastic						738		744
22	Totals	-	-	-	-	40	4,821	-	46,421

**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
								24	30	
23	Cast Iron	130								130
24	Ductile iron (cement lined)	7,279	501	5,133		5,090				18,173
25	Concrete									-
26	Copper									-
27	Riveted Steel									-
28	Standard Steel	429	319			126		120		1,115
29	Screw or Welded Casing									-
30	Cement - Asbestos	45,306	7,094							101,032
31	Welded Steel									-
32	Polyvinylchloride	25,583	24	11,804		899				38,987
33	Other - Plastic	4,215	2,664	8,866						17,227
33a	Unclassified								(6,419)	(6,419)
34	Totals	82,942	10,602	25,603	-	6,115	-	120	(6,419)	170,245

**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)	4,861	4,842		
Industrial	7	7		
Public authorities	15	15		
Irrigation	44	44		
Other (specify)				
Subtotal	4,927	4,908	-	-
Private fire connections			31	30
Public fire hydrants				
<b>Total</b>	<b>4,927</b>	<b>4,908</b>	<b>31</b>	<b>30</b>

**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	4,962
3/4 - in		
1 - in	66	59
1 1/2 - in	13	12
2 - in	110	92
3 - in	29	35
4 - in	4	2
6 - in	8	2
8 - in	3	1
Other	9	8
<b>Total</b>	<b>5,181</b>	<b>5,173</b>

**SCHEDULE D-6  
Meter Testing Data**

<p>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</p>	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
<p>B. Number of Meters in Service Since Last Test</p>	
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	53,223	50,329	46,821	51,978	58,142	86,060	102,555
Industrial	16,679	15,673	13,851	13,110	15,129	17,805	20,464	112,711
Public authorities	635	673	607	682	1,019	2,360	4,368	10,344
Irrigation	328	475	508	332	2,646	6,942	8,382	19,613
Other (specify)								-
<b>Total</b>	<b>70,865</b>	<b>67,150</b>	<b>61,787</b>	<b>66,102</b>	<b>76,936</b>	<b>113,167</b>	<b>135,769</b>	<b>591,776</b>

  

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	Commercial	92,953	95,201	77,312	67,155	52,892	385,513	834,621
Industrial	15,927	18,251	16,532	17,497	15,152	83,359	196,070	173,208
Public authorities	4,426	3,059	2,972	1,669	731	12,857	23,201	42,131
Irrigation	8,108	8,761	6,561	4,201	963	28,594	48,207	30,667
Other (specify)						-	-	-
<b>Total</b>	<b>121,414</b>	<b>125,272</b>	<b>103,377</b>	<b>90,522</b>	<b>69,738</b>	<b>510,323</b>	<b>1,102,099</b>	<b>1,124,918</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 19,752

### 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>1,770</u>
100.3	Construction work in progress . . . . .	\$	<u>243,213</u>
241	Advances for construction . . . . .	\$	<u>3,248,695</u>
265	Contributions in aid of construction . . . . .	\$	<u>2,117,041</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, 2006, to December 31, 2006.

*Melody Jones*  
 Signature  
 Controller  
 Title  
5/8/07  
 Date

**INDEX**

	<i>PAGE</i>
Acres Irrigated	12
Advances for construction	4
Balances in selected balance sheet accounts	16
Construction work in progress	12
Contributions in aid of construction	12
Depreciation and amortization reserves	6 - 7
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	9 - 10
Operating revenues	8
Population served	15
Rate Base	4
Service connections, active	14
Signature	16
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2 & 3