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2015
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, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		I. INTANGIBLE PLANT					
1	301	Organization	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	900	-	-	-	900
3	303	Other Intangible Plant	345,940	-	-	-	345,940
4		Total intangible plant	346,840	-	-	-	346,840
		II. LANDED CAPITAL					
5	306	Land and Land Rights	19,146	-	-	-	19,146
		Total Landed Capital	19,146	-	-	-	19,146
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	54,036	-	-	-	54,036
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	265,215	-	(11,900)	-	253,315
11	316	Supply Mains	237,221	-	-	-	237,221
12	317	Other Source of Supply Plant	-	-	-	-	-
13		Total source of supply plant	556,472	-	(11,900)	-	544,572
		IV. PUMPING PLANT					
14	321	Structures and Improvements	322,204	-	-	-	322,204
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	1,625,486	274,380	(4,464)	-	1,895,402
18	325	Other Pumping Plant	195,856	74,367	(12,948)	-	257,275
19		Total pumping plant	2,143,546	348,747	(17,412)	-	2,474,881
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	116,559	13,068	-	-	129,627
21	332	Water Treatment Equipment	64,006	-	-	-	64,006
22		Total water treatment plant	180,565	13,068	-	-	193,633

**SCHEDULE A-1a
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
VI. TRANSMISSION AND DIST. PLANT							
23	341	Structures and improvements	26,745	-	-	-	26,745
24	342	Reservoirs and tanks	1,434,098	8,189	-	-	1,442,287
25	343	Transmission and distribution mains	10,602,624	407,759	(1,804)	-	11,008,579
26	344	Fire mains	24,612	-	-	-	24,612
27	345	Services	6,623,890	412,272	(8,103)	-	7,028,059
28	346	Meters	890,936	119,659	(63,439)	-	947,156
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	1,209,393	28,841	(1,088)	-	1,237,146
31	349	Other transmission and distribution plant	9,506	-	-	-	9,506
32		Total transmission and distribution plant	20,821,804	976,720	(74,434)	-	21,724,090
VII. GENERAL PLANT							
33	371	Structures and improvements	32,376	-	-	-	32,376
34	372	Office furniture and equipment	54,654	5,116	(6,777)	-	52,993
35	373	Transportation equipment	188,387	42,655	(66,753)	-	164,289
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,327	-	-	-	1,327
38	376	Communication equipment	17,140	-	-	-	17,140
39	377	Power operated equipment	17,837	2,067	-	-	19,904
40	378	Tools, shop and garage equipment	57,517	735	-	-	58,252
41	379	Other general plant	-	-	-	-	-
42		Total general plant	369,238	50,573	(73,530)	-	346,281
VIII. UNDISTRIBUTED ITEMS							
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	-	-	-	-	-
47		Total utility plant in service	24,437,611	1,389,108	(177,276)	-	25,649,443

**SCHEDULE A-1b
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)	Amount at which Carried in Account ¹ (e)
1					
2	Refer to Company Schedule A-1b				
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 10.

**SCHEDULE A-1c
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	25,649,440	24,437,610
3		Construction Work in Progress	1,676,095	399,443
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	28,072,518	25,584,036
6		Less Accumulated Depreciation		
7		Plant in Service	8,599,579	8,159,081
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	8,599,579	8,159,081
10		Less Other Reserves		
11		Deferred Income Taxes	3,044,047	2,587,410
12		Deferred Investment Tax Credit	48,388	51,088
13		Other Reserves	50,794	50,794
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	3,143,228	2,689,292
15		Less Adjustments		
16		Contributions in Aid of Construction	1,817,567	1,876,261
17		Advances for Construction	2,788,454	2,875,005
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	4,606,021	4,751,266
20		Add Materials and Supplies	10,214	13,804
21		Add Working Cash (=Line 34)	202,500	202,500
22		Add General Office, Rgions, District office, CSA allocation	412,626	302,922
23		TOTAL DISTRICT RATE BASE (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	12,349,030	10,503,624

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		"See attached schedule"

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

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GOLDEN STATE WATER COMPANY
Bay Point Customer Service Area

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND
TAXES AND ACCRUING DEPRECIATION**

	(a) CPUC WUDF ACCOUNT	DESCRIPTION	(b)		(c)	(d)
			2013 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		OPERATING EXPENSES:				
1	70400	PURCHASED WATER	2,004.9	40.7		81,631.9
2	72600	POWER FOR PUMPING	114.7	44.7		5,132.8
3	73500	PUMP TAXES	0.0	0.0		0.0
4	74400	CHEMICALS	2.0	0.0		0.0
5	77300	COMMON CUSTOMER ACCOUNT	76.1	25.0		1,903.8
6	77325	POSTAGE	0.0	0.0		0.0
7	77500	UNCOLLECTIBLES	26.2	0.0		0.0
8	78000	OPERATION LABOR	284.2	12.5		3,552.3
9	78100	ALL OTHER OPERATION EXPENSES	98.5	61.3		6,039.2
10	78700	MAINTENANCE LABOR	40.6	12.5		506.9
11	78800	ALL OTHER MAINTENANCE EXPENSES	114.8	45.2		5,190.7
12	79200	OFFICE SUPPLIES AND EXPENSE	55.0	22.7		1,250.1
13	79300	PROPERTY INSURANCE	0.0	0.0		0.0
14	79400	INJURIES AND DAMAGES	30.5	(165.1)		(5,031.7)
15	79500	PENSIONS AND BENEFITS	158.2	(1.8)		(284.8)
16	79600	BUSINESS MEALS	0.9	28.4		25.5
17	79700	REGULATORY COMMISSION	0.0	7.5		0.0
18	79800	OUTSIDE SERVICES	29.1	20.3		591.3
19	79900	MISCELLANEOUS	4.6	0.0		0.0
20	79910	ALLOCATED GENERAL OFFICE	295.4	8.0		2,355.7
21	80500	ALL OTHER MAINTENANCE GENERAL PLANT	3.2	13.6		43.2
22	81100	RENT	31.1	(16.5)		(513.5)
23	81500	A&G LABOR	18.4	12.5		230.3
24	50300	DEPRECIATION AND AMORTIZATION	544.2	0.0		0.0
25	50710	PROPERTY TAXES	98.4	40.0		3,937.3
26	50720	PAYROLL TAXES	28.2	4.0		112.7
27	50730	LOCAL TAXES	73.0	182.5		13,330.6
28		STATE INCOME TAX	94.4	96.0		9,059.1
29		FEDERAL INCOME TAX	347.6	106.0		36,849.8
30		TOTAL OPERATING EXPENSES	4,574.3			165,913.2
31		CPUC FEE (1.5% OF REVENUE)	88.2	58.4		5,148.1
32		TOTAL	4,662.5			171,061.3
33		AVERAGE LAG ----->				36.27

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

34	(1) Average Lag in Collection of Revenues	52.12 days
35	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	36.27 days
36	(3) Excess of Collection Lag over Payment Lag	15.85 days
37	(4) Total of Expenses, Taxes and Depreciation	\$4,662.5
38	(5) Daily Total of Expenses, Taxes and Depreciation	\$12.8
39	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$202.5</u>

NOTE: 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	7,906,584	252,498	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	533,767	21,128	-	-
4	(b) Charged to Account 265	67,695	-	-	-
5	(c) Charged to Clearing Accounts	-	-	-	-
6	(d) Salvage recovered	4,176	-	-	-
7	(e) All other credits ^{1/}	-	-	-	-
8	Total credits	605,638	21,128	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	177,277	-	-	-
11	(b) Cost of removal	8,991	-	-	-
12	(c) All other debits ^{1/}	-	-	-	-
13	Total debits	186,268	-	-	-
14	Balance in reserve at end of year	8,325,954	273,626	-	-
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/} General reclassifications and rate base adjustments				
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 Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(89,218)	(12,279)	11,900	-	(89,597)
6	316	Supply mains	(29,396)	(4,768)	-	-	(34,164)
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(118,614)	(17,047)	11,900	-	(123,761)
		II. PUMPING PLANT					
9	321	Structures and improvements	(150,269)	(7,862)	-	-	(158,131)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(578,119)	(52,178)	4,464	5,967	(619,866)
13	325	Other pumping plant	(94,062)	(7,756)	12,948	-	(88,870)
14		Total pumping plant	(822,450)	(67,796)	17,412	5,967	(866,867)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(201,000)	-	-	-	(201,000)
16	332	Water treatment equipment	479,784	(1,831)	-	-	477,953
17		Total water treatment plant	278,784	(1,831)	-	-	276,953
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(57,780)	(36,139)	-	-	(93,919)
20	343	Transmission and distribution mains	(3,311,784)	(201,450)	1,804	-	(3,511,430)
21	344	Fire mains	(912)	(788)	-	-	(1,700)
22	345	Services	(2,427,270)	(211,964)	8,103	3,023	(2,628,108)
23	346	Meters	(831,346)	(39,647)	63,440	(2,885)	(810,438)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(445,805)	(23,825)	1,088	-	(468,542)
26	349	Other transmission and distribution plant	51,061	(218)	-	-	50,843
27		Total trans. and distribution plant	(7,023,836)	(514,031)	74,435	138	(7,463,294)
		V. GENERAL PLANT					
28	371	Structures and improvements	(14,910)	(757)	-	-	(15,667)
29	372	Office furniture and equipment	(19,669)	-	6,777	-	(12,892)
30	373	Transportation equipment	(111,715)	-	66,753	(1,290)	(46,252)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,328)	-	-	-	(1,328)
33	376	Communication equipment	(12,575)	-	-	-	(12,575)
34	377	Power operated equipment	(18,430)	-	-	-	(18,430)
35	378	Tools, shop and garage equipment	(41,841)	-	-	-	(41,841)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		Total general plant	(220,468)	(757)	73,530	(1,290)	(148,985)
40		TOTAL	(7,906,584)	(601,462)	177,277	4,815	(8,325,954)

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 (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	5,475,685	5,268,062	207,623
4		601.2 Industrial sales	159,208	162,476	(3,268)
5		601.3 Sales to public authorities	135,945	176,318	(40,374)
6		Sub-total	5,770,837	5,606,856	163,981
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	211,020	282,025	(71,006)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	211,020	282,025	(71,006)
16	604	Private fire protection service	15,358	15,605	(247)
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	150	5,381	(5,231)
22		Sub-total	15,509	20,986	(5,478)
23		Total water service revenues	5,997,366	5,909,868	87,498
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	21,328	25,268	(3,940)
26	612	Rent from water property	20,588	-	20,588
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(6,227)	11,902	(18,129)
29		Total other water revenues	35,689	37,169	(1,480)
30	501	Total operating revenues *	6,033,055	5,947,037	86,018

* Amount excludes \$30,000 of 2015 WRAM under-collection, which is estimated to not be collected within 24 months as required for revenue recognition under the accounting guidance for alternative revenue programs. As a result, for 2015, Bay Point did not record \$30,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory asset. However, this amount was included in Bay Point's February 2016 filing to the CPUC for recovery.

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 (Parenthesis) (d)
			A	B	C			
I. SOURCE OF SUPPLY EXPENSE								
Operation								
1	701	Operation supervision and engineering	A	B		-	-	-
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing acco	A	B	C	2,049,324	2,041,072	8,252
Maintenance								
6	706	Maintenance supervision and engineering	A	B		-	-	-
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			-	47	(47)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			584	98	486
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		Total source of supply expense				2,049,907	2,041,217	8,690
II. PUMPING EXPENSES								
Operation								
17	721	Operation supervision and engineering	A	B		20,283	19,903	380
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	Pumping labor and expenses	A	B		26,819	23,533	3,286
22	725	Miscellaneous expenses	A			203	-	203
23	726	Fuel or power purchased for pumping	A	B	C	77,255	81,307	(4,052)
Maintenance								
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		15,837	22,285	(6,448)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		Total pumping expenses				140,396	147,027	(6,631)

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 (Parenthesis) (d)
			A	B	C			
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		-	-	-
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			32,664	41,236	(8,571)
34	743	Miscellaneous expenses	A	B		5,366	4,711	656
35	744	Chemicals and filtering materials	A	B		6,469	5,554	915
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		1,611	1,658	(46)
39	748	Maintenance of water treatment equipment	A	B		8,212	4,043	4,170
40		Total water treatment expenses				54,323	57,201	(2,878)
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		20,503	20,479	24
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			7,037	7,134	(97)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			484	2,222	(1,738)
46	754	Meter expenses	A			31,055	39,408	(8,353)
47	755	Customer installations expenses	A			2,189	4,011	(1,822)
48	756	Miscellaneous expenses	A			53,141	42,428	10,713
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		8,581	8,420	161
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		8,846	15,760	(6,914)
53	761	Maintenance of trans. and distribution mains	A			51,429	59,237	(7,808)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			29,777	13,545	16,233
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			8,952	10,937	(1,985)
59	765	Maintenance of hydrants	A			6,836	7,545	(709)
60	766	Maintenance of miscellaneous plant	A				-	-
61		Total transmission and distribution expenses				228,831	231,127	(2,296)

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 (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
	790	Transferred Customer Expenses				51,655	48,107	3,548
62	771	Supervision	A	B		28,864	28,323	541
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		23,327	22,913	414
65	773	Customer records and collection expenses	A			69,625	75,633	(6,008)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			16	65	(49)
68	775	Uncollectible accounts	A	B	C	23,054	22,289	765
69		Total customer account expenses				196,540	197,329	(790)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			16,012	7,821	8,191
73	783	Advertising expenses	A			142	325	(183)
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		Total sales expenses				16,153	8,146	8,007
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
	790	Allocation of A&G Expenses				720,797	726,587	(5,790)
77	791	Administrative and general salaries	A	B	C	5,161	4,272	889
78	792	Office supplies and other expenses	A	B	C	47,824	54,331	(6,507)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			7,712	9,731	(2,020)
82	795	Employees' pensions and benefits	A	B	C	146,946	134,415	12,532
83	796	Franchise requirements	A	B	C	436	178	258
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			3,905	12,894	(8,989)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			1,820	1,153	667
		Maintenance						
89	805	Maintenance of general plant	A	B	C	2,075	5,980	(3,905)
90		Total administrative and general expenses				936,675	949,541	(12,866)
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	24,468	23,394	1,074
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		Total miscellaneous				24,468	23,394	1,074
95		Total operating expenses				3,647,294	3,654,983	(7,690)

**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)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	148,542	148,542			
2	State income taxes	142,414	96,228		46,186	
3	Payroll taxes	28,553	28,553			
4	Other state and local taxes	74,849	74,849			
5	Other federal taxes	-	-			
6	Federal income tax	451,037	279,784		171,253	
7	Groundwater assessments	-	-			
8						
	Total	845,396	627,957		217,439	

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			
Claim				Capacity	Max	Min			
1									
2									
3									
4									"None"
5									
6									
7									
8	WELLS					Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped ____ (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions in Water	³ Depth				
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	Purchased Water for Resale								
27									
28									
29	Purchased from		Contra Costa Water District						
30	Annual quantities purchased		631,118	(Unit chosen) ²	CCF				
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 foot; 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
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	Concrete			
11	Earth			
12	Wood			
13	Steel			
	Total			

Plant Facility Index

Region: I

District: Northern

CSA: Bay Point

System: 124 - Bay Point

Plant	Major Facility	Year Built	Base Elev.	2015 Prod (AF)	Wells				Pumps					Tanks			Remarks					
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material						
Chadwick	Well No.3	1993	104	61	Unknown	300	8										Well to system Boosts from Hill St. Zone to Madison Zone.					
	Well 3 Pump																					
	Booster A	1989	107										Subm	Elec.	5	45		235				
	Booster B	1989	107					E.S.	Elec	5	125	80										
City of Pittsburg Connection	Connection			0													Emergency connection with City of Pittsburg					
Evora	Booster A	1994	393						VT	Elec	40	675	115				Boosts from Evora reservoir to Skyline reservoir. Float on the Evora Resv Zone Float on the Evora Resv Zone					
	Booster B	1994	393						VT	Elec	40	675	115									
	Reservoir 1	1985	394										0.400	Elev Resv	W. Steel							
	Reservoir 2	1990	394										0.500	Elev Resv	W. Steel							
Hill Street Resvs	Well No. 2	1995	165	62	02N01W15B01M	500	6	375									Well to Hill Street Resv Out of Service Out of Service Floats on Hill Street Zone					
	Well 2 Pump																					
	Reservoir 1	pre-1964	187											Subm	Elec	15		88	415	0.127	Elev Resv	W. Steel
	Reservoir 2	pre-1964	181																	0.500	Elev Resv	W. Steel
	Reservoir 3	1989	171											1.000	Elev Resv	W. Steel						
Hill Street WTP	Well No. 1	1993	105	63	02N01W15G01M	250	10	150?									Well to Hill Street Resv From CCWD to Hill St Resv Zone					
	Well 1 Pump																					
	Treated Water Conn			1,366					DWT	Elec	20	177	306									
Madison	Reservoir		239											0.519	Elev Resv	Concrete	Floats on Madison Zone. Out of Service					
Marcia	Booster A	1988	137						E.S.	Elec	2	40	85				Boosts water from Hill St Zone to Marcia Zone					
Mota	Booster A	1984	133						VT	Elec	20	250	226				All boosters pump from Hill St Zone to Evora Resv Zone. Standby Evora Resv Zone to Riverside Zone					
	Booster B	1984	133						VT	Elec	30	250	226									
	Booster C	1990	133						VT	Elec	20	300	226									
	PRV Station 2																					
Pacifica	Booster A	2000	62						VT	Elec	50	650	220				Hill St. Zone to Evora Reservoir. VFD on B					
	Booster B	2006	62						VT	Elec	50	650	220									
Port Chicago	CCWD Connection			83													Interconnection w/ CCWD Pump from CCWD to Hill St Zone					
	Booster A	1999	53							VT	Elec	15	700	57								
	Booster B	1999	56							VT	Elec	15	700	57								
PRV Station 1 - Driftwood Dr																	Skyline Resv Zone to Evora Resv Zone					
PRV Station 3 - Mariners Cove N of Riverside																	Riverside Zone to Hill St Resv Zone					

Plant Facility Index

Region: I

District: Northern

CSA: Bay Point

System: 124 - Bay Point

Plant	Major Facility	Year Built	Base Elev.	2015 Prod (AF)	Wells				Pumps					Tanks			Remarks	
					Well No.	Depth (ft)	Casing Diam (in)	Column Setting	Pump Type	Energy Type	Size (HP)	Design Flow (gpm)	Design Head (ft)	Volume (MG)	Type	Material		
PRV Station 6 - Madison & North Skyline	Reservoir	1994	495												1.000	Weld	Steel	Madison Resv Zone to Hill St Resv Zone Floats on Skyline Zone.

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.	Description	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.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1,000	Over 1,000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping

Line No.	Description	1	2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	1,060	4,055
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	470	-	2,480	-	440	-	90
16	Asbestos Cement	-	-	-	18,078	-	62,586	72,572	7,550
17	Ductile Iron	-	-	-	301	-	1,673	11,932	820
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	440	-	1,040	25,500	3,000
20									
21									
22	Total	-	470	-	21,299	-	65,739	111,064	15,515

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping (Continued)

Line No.	Description	12	14	16	18	20	24	Other Sizes		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	5,115
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,480
28	Asbestos Cement	450	-	40	-	-	-	-	-	161,276
29	Ductile Iron	11,647	-	4,330	-	-	-	-	-	30,703
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,898	-	1,150	-	-	-	-	-	51,028
32										-
33										-
34	Total	31,995	-	5,520	-	-	-	-	-	251,602

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year *	Prior Year	Current Year *
Residential	4,707	4,716	-	-
Commercial (including domestic)	218	207	-	-
Industrial	11	6	-	-
Public authorities	18	17	-	-
Irrigation	43	42	-	-
Other	2	2	-	-
Subtotal	4,999	4,990	-	-
Private fire connections	-	-	32	32
Public fire hydrants	-	-	-	-
Total	4,999	4,990	32	32

* data run as of 1/5/2016

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services *
5/8 x 3/4 - in	4,893	
3/4 - in	-	3,119
1 - in	90	1,740
1 1/2 - in	12	16
2 - in	81	104
3 - in	7	1
4 - in	4	7
6 - in	5	23
8 - in	3	12
Other	-	-
Total	5,095	5,022

* data run as of 1/5/2016

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	12
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,488
2. More than 10, but less than 15 years	887
3. More than 15 years	720

SCHEDULE D-7

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	42,723	47,697	44,289	48,660	50,568	48,212	51,608
Industrial	1,725	2,266	2,092	2,118	2,287	2,277	2,722	15,487
Public authorities	873	895	814	1,443	1,427	1,547	1,935	8,934
Irrigation	488	827	1,152	1,812	2,759	3,627	1,863	12,528
Other	10	12	185	597	781	258	305	2,148
Contract	-	-	-	-	-	-	-	-
Total	45,819	51,697	48,532	54,630	57,822	55,921	58,433	372,854

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	53,774	50,173	47,453	46,555	41,724	239,679	573,436
Industrial	3,022	2,500	2,695	2,409	1,936	12,562	28,049	29,184
Public authorities	2,011	2,155	1,511	1,246	746	7,669	16,603	26,173
Irrigation	3,222	2,528	2,517	2,025	908	11,200	23,728	39,860
Other	413	507	477	78	108	1,583	3,731	4,885
Contract	-	-	-	-	-	-	-	-
Total	62,442	57,863	54,653	52,313	45,422	272,693	645,547	733,874

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 _____ 20,990 *

* Assumes 4.1797 per household.

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><u>10,214</u></u>
100.3	Construction Work in Progress	\$	<u><u>1,676,095</u></u>
241	Advances for Construction	\$	<u><u>2,788,454</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,817,567</u></u>

DECLARATION

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

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

of Bay Point District
Name of District

of Golden State Water Company
Name of Utility

at 53-B Manor Drive, Baypoint, CA 94565
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2015, through December 31,

Vice President - Finance, Treasurer and
Assistant Secretary
Title (Please Print)


Signature

909 394-3600
Telephone Number

April 27, 2016
Date

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