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2016  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

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(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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

## TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1b - Franchises and Consents	3
Schedule A-1c - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-10
Schedule B-4 - Taxes Charged During Year	11
Schedule D-1 - Sources of Supply and Water Developed	12
Schedule D-2 - Description of Storage Facilities	12
Schedule D-3 - Description of Transmission and Distribution Facilities	13
Schedule D-4 - Number of Active Service Connections	14
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts	16
Declaration	17
Index	18

**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)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	900	-	-	-	900
3	303	Other Intangible Plant	345,940	51,808	-	-	397,748
4		<b>Total intangible plant</b>	<b>346,840</b>	<b>51,808</b>	<b>-</b>	<b>-</b>	<b>398,648</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	19,146	-	-	-	19,146
		<b>Total Landed Capital</b>	<b>19,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,146</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	253,315	-	-	-	253,315
11	316	Supply Mains	237,221	-	-	7,335	244,556
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>544,572</b>	<b>-</b>	<b>-</b>	<b>7,335</b>	<b>551,907</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	322,204	-	-	-	322,204
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	1,895,402	22,808	(14,745)	-	1,903,465
18	325	Other Pumping Plant	257,275	-	-	-	257,275
19		<b>Total pumping plant</b>	<b>2,474,881</b>	<b>22,808</b>	<b>(14,745)</b>	<b>-</b>	<b>2,482,944</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	129,627	-	-	-	129,627
21	332	Water Treatment Equipment	64,006	44,109	(2,209)	-	105,906
22		<b>Total water treatment plant</b>	<b>193,633</b>	<b>44,109</b>	<b>(2,209)</b>	<b>-</b>	<b>235,533</b>

**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)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	26,745	-	-	-	26,745
24	342	Reservoirs and tanks	1,442,287	1,273,472	(137,908)	-	2,577,851
25	343	Transmission and distribution mains	11,008,579	891,809	(65,178)	(7,335)	11,827,875
26	344	Fire mains	24,612	-	-	-	24,612
27	345	Services	7,028,059	338,903	(34,467)	(409)	7,332,086
28	346	Meters	947,156	189,766	(430,299)	409	707,032
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	1,237,146	82,693	(5,047)	-	1,314,792
31	349	Other transmission and distribution plant	9,506	-	-	-	9,506
32		<b>Total transmission and distribution plant</b>	<b>21,724,090</b>	<b>2,776,643</b>	<b>(672,899)</b>	<b>(7,335)</b>	<b>23,820,499</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	32,376	-	-	-	32,376
34	372	Office furniture and equipment	52,993	257	-	-	53,250
35	373	Transportation equipment	164,289	34,415	(20,396)	-	178,308
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	19,904	12,758	-	-	32,662
40	378	Tools, shop and garage equipment	58,252	5,564	-	-	63,816
41	379	Other general plant	-	27,023	-	-	27,023
42		<b>Total general plant</b>	<b>346,281</b>	<b>80,017</b>	<b>(20,396)</b>	<b>-</b>	<b>405,902</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
47		<b>Total utility plant in service</b>	<b>25,649,443</b>	<b>2,975,385</b>	<b>(710,249)</b>	<b>-</b>	<b>27,914,579</b>

**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 <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5	Total				

<sup>1</sup> 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 12/31/2016 (c)	Balance 1/1/2016 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	27,914,575	25,649,440
3		Construction Work in Progress	286,487	1,676,095
4		General Office Prorate	746,983	746,983
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>28,948,046</b>	<b>28,072,518</b>
6		Less Accumulated Depreciation		
7		Plant in Service	8,328,656	8,599,579
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>8,328,656</b>	<b>8,599,579</b>
10		Less Other Reserves		
11		Deferred Income Taxes	3,872,233	3,044,047
12		Deferred Investment Tax Credit	45,688	48,388
13		Other Reserves	56,742	50,794
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>3,974,663</b>	<b>3,143,228</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,786,033	1,817,567
17		Advances for Construction	2,748,563	2,788,454
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>4,534,596</b>	<b>4,606,021</b>
20		<b>Add Materials and Supplies</b>	<b>7,728</b>	<b>10,214</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>(10,114)</b>	<b>202,500</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>387,206</b>	<b>412,626</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>12,494,952</b>	<b>12,349,030</b>

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

GOLDEN STATE WATER COMPANY  
Bay Point Customer Service Area

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

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)		(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG	
		Table 4B	Input		calc
1 70400	OPERATING EXPENSES: PURCHASED WATER	1,876.7	40.7		76,410.8
2 72600	POWER FOR PUMPING	105.1	44.7		4,701.6
3 73500	PUMP TAXES	0.0	0.0		0.0
4 74400	CHEMICALS	2.9	0.0		0.0
5 77300	COMMON CUSTOMER ACCOUNT	102.6	25.0		2,566.7
6 77325	POSTAGE	0.0	0.0		0.0
7 77500	UNCOLLECTIBLES	33.6	0.0		0.0
8 78000	OPERATION LABOR	309.1	12.5		3,863.6
9 78100	ALL OTHER OPERATION EXPENSES	78.5	61.3		4,813.7
10 78700	MAINTENANCE LABOR	28.2	12.5		352.4
11 78800	ALL OTHER MAINTENANCE EXPENSES	101.4	45.2		4,584.0
12 79200	OFFICE SUPPLIES AND EXPENSE	50.6	22.7		1,149.4
13 79300	PROPERTY INSURANCE	0.0	0.0		0.0
14 79400	INJURIES AND DAMAGES	29.9	(165.1)		(4,937.2)
15 79500	PENSIONS AND BENEFITS	130.4	(1.8)		(234.7)
16 79600	BUSINESS MEALS	0.7	28.4		20.8
17 79700	REGULATORY COMMISSION	0.0	7.5		0.0
18 79800	OUTSIDE SERVICES	24.2	20.3		492.2
19 79900	MISCELLANEOUS	0.4	0.0		0.0
20 79910	ALLOCATED GENERAL OFFICE	651.1	6.1		3,951.1
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	3.6	13.6		49.8
22 81100	RENT	24.5	(16.5)		(403.7)
23 81500	A&G LABOR	40.8	12.5		509.5
24 50300	DEPRECIATION AND AMORTIZATION	486.8	0.0		0.0
25 50710	PROPERTY TAXES	125.0	40.0		4,998.9
26 50720	PAYROLL TAXES	31.6	13.5		426.0
27 50730	LOCAL TAXES	63.1	182.5		11,521.1
28	STATE INCOME TAX	81.2	96.0		7,799.9
29	FEDERAL INCOME TAX	314.5	106.0		33,334.6
30	TOTAL OPERATING EXPENSES	4,696.4			155,970.3
31	AVERAGE LAG ----->				33.21

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

32	(1) Average Lag in Collection of Revenues	Link to Working	32.42 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation		33.21 days
34	(3) Excess of Collection Lag over Payment Lag		-0.79 days
35	(4) Total of Expenses, Taxes and Depreciation		\$4,696.4
36	(5) Daily Total of Expenses, Taxes and Depreciation		\$12.9
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues		<u>(\$10.1)</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	8,325,954	273,626	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	447,283	19,706	-	-
4	(b) Charged to Account 265	54,024	-	-	-
5	(c) Charged to Clearing Accounts	4,539	-	-	-
6	(d) Salvage recovered	2,905	-	-	-
7	(e) All other credits <sup>1/</sup>	-	-	-	-
8	<b>Total credits</b>	508,751	19,706	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	710,249	-	-	-
11	(b) Cost of removal	89,130	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	799,379	-	-	-
14	Balance in reserve at end of year	8,035,326	293,332	-	-
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	<sup>1/</sup> 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)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	-	(908)	-	-	(908)
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	(89,597)	(7,929)	-	-	(97,526)
6	316	Supply mains	(34,164)	(6,190)	(663)	-	(41,017)
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(123,761)</b>	<b>(15,027)</b>	<b>(663)</b>	<b>-</b>	<b>(139,451)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(158,131)	(7,991)	-	-	(166,122)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(619,866)	(56,793)	14,745	-	(661,914)
13	325	Other pumping plant	(88,870)	(8,593)	-	-	(97,463)
14		<b>Total pumping plant</b>	<b>(866,867)</b>	<b>(73,377)</b>	<b>14,745</b>	<b>-</b>	<b>(925,499)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(201,000)	-	-	-	(201,000)
16	332	Water treatment equipment	477,953	(16,150)	2,209	-	464,012
17		<b>Total water treatment plant</b>	<b>276,953</b>	<b>(16,150)</b>	<b>2,209</b>	<b>-</b>	<b>263,012</b>
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(93,919)	(28,945)	137,908	59,557	74,601
20	343	Transmission and distribution mains	(3,511,430)	(194,110)	65,841	16,509	(3,623,190)
21	344	Fire mains	(1,700)	(497)	-	-	(2,197)
22	345	Services	(2,628,108)	(142,166)	34,608	9,251	(2,726,415)
23	346	Meters	(810,438)	-	430,158	(1,922)	(382,202)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	(468,542)	(25,647)	5,047	3,813	(485,329)
26	349	Other transmission and distribution plant	50,843	(200)	-	-	50,643
27		<b>Total trans. and distribution plant</b>	<b>(7,463,294)</b>	<b>(391,565)</b>	<b>673,562</b>	<b>87,208</b>	<b>(7,094,089)</b>
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(15,667)	(479)	-	-	(16,146)
29	372	Office furniture and equipment	(12,892)	(2,306)	-	-	(15,198)
30	373	Transportation equipment	(46,252)	(4,539)	20,396	(983)	(31,378)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,328)	-	-	-	(1,328)
33	376	Communication equipment	(12,575)	(285)	-	-	(12,860)
34	377	Power operated equipment	(18,430)	-	-	-	(18,430)
35	378	Tools, shop and garage equipment	(41,841)	(2,118)	-	-	(43,959)
36	379	Other general plant	-	-	-	-	-
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		<b>Total general plant</b>	<b>(148,985)</b>	<b>(9,727)</b>	<b>20,396</b>	<b>(983)</b>	<b>(139,299)</b>
40		<b>TOTAL</b>	<b>(8,325,954)</b>	<b>(505,846)</b>	<b>710,249</b>	<b>86,225</b>	<b>(8,035,326)</b>



**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		<b>I. WATER SERVICE REVENUES</b>	(1), (2)	(1)	
2	601	Metered sales to general customers			
3		601.1 Commercial sales	5,029,931	5,475,685	(445,753)
4		601.2 Industrial sales	145,665	159,208	(13,543)
5		601.3 Sales to public authorities	137,582	135,945	1,637
6		Sub-total	<b>5,313,179</b>	<b>5,770,837</b>	<b>(457,659)</b>
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	204,164	211,020	(6,856)
14		603.2 Unmetered sales	-	-	-
15		Sub-total	<b>204,164</b>	<b>211,020</b>	<b>(6,856)</b>
16	604	Private fire protection service	15,190	15,358	(168)
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	7,077	150	6,926
22		Sub-total	<b>22,267</b>	<b>15,509</b>	<b>6,758</b>
23		Total water service revenues	<b>5,539,610</b>	<b>5,997,366</b>	<b>(457,756)</b>
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	35,398	21,328	14,070
26	612	Rent from water property	5,147	20,588	(15,441)
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(3,044)	(6,227)	3,183
29		Total other water revenues	<b>37,500</b>	<b>35,689</b>	<b>1,812</b>
30	501	Total operating revenues	<b>5,577,110</b>	<b>6,033,055</b>	<b>(455,945)</b>

(1) 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 Golden State Water Company's (GSWC) February 2016 filing to the CPUC for recovery. During 2016, Bay Point recognized approximately \$10,000 of the \$30,000 as water revenues.

(2) On December 15, 2016, the CPUC issued a final decision on GSWC's water general rate case. GSWC filed a general rate case application in July 2014 for all of its water ratemaking areas and the general office to determine new rates for the years 2016 - 2018. The new rates approved by the CPUC were retroactive to January 1, 2016. Due to the delay in approving the general rate case, year-to-date 2016 billed revenues were based on 2015 adopted rates established in the prior rate case. As authorized by the CPUC, GSWC tracked the rate difference between interim rates and final rates authorized by the CPUC in December, retroactive to January 1, 2016. As a result, GSWC has a retroactive rate receivable of \$235,070 related to Bay Point as of 12/31/2016. Surcharges will be implemented later in 2017 to recover the retroactive rate difference.

**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			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
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 account	A	B	C	1,889,359	2,049,324	(159,965)
<b>Maintenance</b>								
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			-	-	-
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	(584)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>1,889,359</b>	<b>2,049,907</b>	<b>(160,548)</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		19,385	20,283	(897)
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	<b>Pumping labor and expenses</b>	A	B		26,952	26,819	133
22	725	Miscellaneous expenses	A			-	203	(203)
23	726	Fuel or power purchased for pumping	A	B	C	92,437	77,255	15,182
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		224	-	224
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		20,221	15,837	4,385
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>159,220</b>	<b>140,396</b>	<b>18,824</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 (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B	-	-	-	
32	741	Operation supervision, labor and expenses					C	
33	742	Operation labor and expenses	A		34,754	32,664	2,090	
34	743	Miscellaneous expenses	A	B	6,155	5,366	788	
35	744	Chemicals and filtering materials	A	B	2,844	6,469	(3,625)	
		<b>Maintenance</b>						
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	1,679	1,611	68	
39	748	Maintenance of water treatment equipment	A	B	2,375	8,212	(5,837)	
40		<b>Total water treatment expenses</b>			<b>47,808</b>	<b>54,323</b>	<b>(6,516)</b>	
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	19,562	20,503	(941)	
42	751	Operation supervision, labor and expenses					C	
43	752	Storage facilities expenses	A		9,094	7,037	2,056	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		336	484	(148)	
46	754	Meter expenses	A		36,841	31,055	5,786	
47	755	Customer installations expenses	A		3,844	2,189	1,655	
48	756	Miscellaneous expenses	A		62,605	53,141	9,464	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	8,202	8,581	(380)	
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	14,064	8,846	5,218	
53	761	Maintenance of trans. and distribution mains	A		96,461	51,429	45,032	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		7,741	29,777	(22,037)	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		8,905	8,952	(47)	
59	765	Maintenance of hydrants	A		9,441	6,836	2,605	
60	766	Maintenance of miscellaneous plant	A			-	-	
61		<b>Total transmission and distribution expenses</b>			<b>277,094</b>	<b>228,831</b>	<b>48,263</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 (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses			50,761	51,655	(894)	
62	771	Supervision	A	B	27,587	28,864	(1,277)	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	28,434	23,327	5,107	
65	773	Customer records and collection expenses	A		71,624	69,625	1,999	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		129	16	113	
68	775	Uncollectible accounts	A	B	25,790	23,054	2,737	
69		<b>Total customer account expenses</b>			<b>204,325</b>	<b>196,540</b>	<b>7,785</b>	
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B	-	-	-	
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A		(5,308)	16,012	(21,319)	
73	783	Advertising expenses	A		625	142	483	
74	784	Miscellaneous sales expenses	A		-	-	-	
75	785	Merchandising, jobbing and contract work	A		-	-	-	
76		<b>Total sales expenses</b>			<b>(4,683)</b>	<b>16,153</b>	<b>(20,836)</b>	
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses			799,799	720,797	79,002	
77	791	Administrative and general salaries	A	B	2,309	5,161	(2,852)	
78	792	Office supplies and other expenses	A	B	47,763	47,824	(61)	
79	793	Property insurance	A		-	-	-	
80	793	Property insurance, injuries and damages		B				
81	794	Injuries and damages	A		6,854	7,712	(858)	
82	795	Employees' pensions and benefits	A	B	154,656	146,946	7,710	
83	796	Franchise requirements	A	B	448	436	11	
84	797	Regulatory commission expenses	A	B	-	-	-	
85	798	Outside services employed	A		2,363	3,905	(1,542)	
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses						
88	799	Miscellaneous general expenses	A		1,543	1,820	(277)	
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	14,486	2,075	12,411	
90		<b>Total administrative and general expenses</b>			<b>1,030,221</b>	<b>936,675</b>	<b>93,545</b>	
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	24,468	24,468	-	
92	812	Administrative expenses transferred - Credit	A	B	-	-	-	
93	813	Duplicate charges - Credit	A	B	-	-	-	
94		<b>Total miscellaneous</b>			<b>24,468</b>	<b>24,468</b>	<b>-</b>	
95		<b>Total operating expenses</b>			<b>3,627,812</b>	<b>3,647,294</b>	<b>(19,482)</b>	

**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	157,484	157,484			
2	State income taxes	79,041	42,066		36,975	
3	Payroll taxes	31,218	31,218			
4	Other state and local taxes	69,015	69,015			
5	Other federal taxes	-	-			
6	Federal income tax	306,474	(83,535)		390,009	
7	Groundwater assessments	-	-			
	Total	643,232	216,248		426,984	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
1	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		____ (Unit) <sup>2</sup>	
2				Claim	Capacity	Max	Min		
3									
4									"None"
5									
6									
7									
8	WELLS						Pumping Capacity	Annual Quantities Pumped	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water	____ (Unit) <sup>2</sup>	____ (Unit) <sup>2</sup>		
10									
11	"REFER TO ATTACHED SCHEDULE"								
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>			Annual Quantities Used	Remarks	
18	Designation	Location	Number	Maximum	Minimum	____ (Unit) <sup>2</sup>			
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from		Contra Costa Water District						
30	Annual quantities purchased		616,455	(Unit chosen) <sup>2</sup>	CCF				
31									
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
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.	2016 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									
	Well 3 Pump																										
	Booster A	1989	107									Subm	Elec.	5	45	235						Boosts from Hill St. Zone to Madison Zone.					
	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.									
	Booster B	1994	393						VT	Elec	40	675	115														
	Reservoir 1	1985	394											0.400	Elev Resv	W. Steel	Float on the Evora Resv Zone										
	Reservoir 2	1990	394											0.500	Elev Resv	W. Steel	Float on the Evora Resv Zone										
Hill Street Resvs	Well No. 2	1995	165	60	02N01W15B01M	500	6	375										Well to Hill Street Resv									
	Well 2 Pump																										
	Reservoir 1	pre-1964	187										Subm	Elec	15	88	415				0.127	Elev Resv	W. Steel	Out of Service			
	Reservoir 2	pre-1964	181																			0.500	Elev Resv	W. Steel	Out of Service		
	Reservoir 3	1989	171															1.000	Elev Resv	W. Steel	Floats on Hill Street Zone						
Hill Street WTP	Well No. 1	1993	105	143	02N01W15G01M	250	10	150?										Well to Hill Street Resv									
	Well 1 Pump																					DWT	Elec	20	177	306	
	Treated Water Conn			1,325																							
Madison	Reservoir		239												0.519	Elev Resv	Concrete	Floats on Madison Zone									
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									
	Booster B	1984	133						VT	Elec	30	250	226														
	Booster C	1990	133						VT	Elec	20	300	226														
	PRV Station 2																	Evora Resv Zone to Riverside Zone									
Pacifica	Booster A	2000	62						VT	Elec	50	650	220					Hill St. Zone to Evora Reservoir.									
	Booster B	2006	62						VT	Elec	50	650	220					VFD on B									
Port Chicago	CCWD Connection			90														Interconnection w/ CCWD									
	Booster A	1999	53						VT	Elec	15	700	57					Pump from CCWD to Hill St Zone									
	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									
PRV Station 6 - Madison & North																		Madison Resv 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.	2016 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
Skyline	Reservoir	1994	495											1.000	Elev Resv	W. Steel	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 1000	Over 1000	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	71,256	7,550
17	Ductile Iron	-	-	-	301	-	1,693	12,570	820
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	440	-	1,040	25,500	3,000
20									
21									
22	Total	-	470	-	21,299	-	65,759	110,386	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	-	-	-	-	-	159,960
29	Ductile Iron	12,797	-	4,330	-	-	-	-	-	32,511
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,898	-	1,150	-	-	-	-	-	51,028
32										-
33										-
34	Total	33,145	-	5,520	-	-	-	-	-	252,094

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	4,716	4,718	-	-
Commercial (including domestic)	207	208	-	-
Industrial	6	6	-	-
Public authorities	17	17	-	-
Irrigation	42	40	-	-
Other	2	2	-	-
Contract	-	-	-	-
Subtotal	<b>4,990</b>	<b>4,991</b>	-	-
Private fire connections	-	-	32	32
Public fire hydrants	-	-	-	-
<b>Total *</b>	<b>4,990</b>	<b>4,991</b>	<b>32</b>	<b>32</b>

\* Data run as of 1/5/2016 and 1/4/2017, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services</b>
5/8 x 3/4 - in	4,896	
3/4 - in	-	3,061
1 - in	91	1,809
1 1/2 - in	13	16
2 - in	78	94
3 - in	7	2
4 - in	4	6
6 - in	5	23
8 - in	3	12
Other	-	-
<b>Total *</b>	<b>5,097</b>	<b>5,023</b>

\* Data run as of 1/4/2017

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	-
2. Used, before repair	35
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,379
2. More than 10, but less than 15 years	974
3. More than 15 years	744

**SCHEDULE D-7**

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	42,341	41,085	40,844	46,533	46,550	54,230	60,174
Industrial	1,975	2,291	1,908	1,984	2,063	2,266	2,523	15,010
Public authorities	510	557	468	475	1,251	2,480	2,479	8,220
Irrigation	606	581	397	659	1,710	3,368	3,848	11,189
Other	64	27	17	66	383	529	30	1,116
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>45,496</b>	<b>44,541</b>	<b>43,634</b>	<b>49,717</b>	<b>51,957</b>	<b>62,893</b>	<b>69,054</b>	<b>367,292</b>

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	53,169	56,769	53,992	42,141	42,220	248,291	580,048
Industrial	2,054	2,381	2,542	1,573	1,594	10,144	25,154	28,049
Public authorities	2,139	2,409	2,185	957	407	8,097	16,317	16,603
Irrigation	3,695	3,860	3,265	1,345	843	13,008	24,197	23,728
Other	1,590	990	581	10	141	3,312	4,428	3,731
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>62,647</b>	<b>66,409</b>	<b>62,565</b>	<b>46,026</b>	<b>45,205</b>	<b>282,852</b>	<b>650,144</b>	<b>645,547</b>

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

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

Total population served \_\_\_\_\_ 20,983 \*

\* Assumes 4.1773 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>7,728</u></u>
100.3	Construction Work in Progress	\$	<u><u>286,487</u></u>
241	Advances for Construction	\$	<u><u>2,748,563</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,786,033</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, 2016, through December 31, 2016.

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

909 394-3600  
Telephone Number

  
Signature

April 28, 2017  
Date

## INDEX

	<u>PAGE</u>
Acres Irrigated	15
Advances for construction	16
Construction work in progress	16
Contributions in aid of construction	16
Depreciation and amortization reserves	5
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	8-10
Operating revenues	7
Population served	15
Rate Base	4
Service connections, active	14
Signature	17
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2-3