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2017
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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	900	-	-	-	\$ 900
4	303	Other Intangible Plant	397,748	-	(245,714)	-	\$ 152,034
5		Total Intangible Plant	\$ 398,648	\$ -	\$ (245,714)	\$ -	\$ 152,934
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 19,146	\$ -	\$ -	\$ -	\$ 19,146
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	54,036	-	-	-	\$ 54,036
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	253,315	-	-	-	\$ 253,315
16	316	Supply Mains	244,556	-	-	-	\$ 244,556
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 551,907	\$ -	\$ -	\$ -	\$ 551,907
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	322,204	24,760	(5,466)	-	\$ 341,498
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,903,465	64,176	(13,231)	8,922	\$ 1,963,332
25	325	Other Pumping Plant	257,275	-	-	-	\$ 257,275
26		Total Pumping Plant	\$ 2,482,944	\$ 88,936	\$ (18,697)	\$ 8,922	\$ 2,562,105
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	129,627	4,365	-	-	\$ 133,992
30	332	Water Treatment Equipment	105,906	577	-	-	\$ 106,483
31		Total Water Treatment Plant	\$ 235,533	\$ 4,942	\$ -	\$ -	\$ 240,475

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	26,745	-	-	-	\$ 26,745
34	342	Reservoirs and Tanks	2,577,851	(47,819)	(100,000)	-	\$ 2,430,032
35	343	Transmission and Distribution Mains	11,827,875	263,583	(48,586)	(9,422)	\$ 12,033,450
36	344	Fire Mains	24,612	-	-	-	\$ 24,612
37	345	Services	7,332,086	249,672	(11,138)	-	\$ 7,570,620
38	346	Meters	707,032	91,569	(22,155)	-	\$ 776,446
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,314,792	31,907	(7,025)	-	\$ 1,339,674
41	349	Other Transmission and Distribution Plant	9,506	-	-	-	\$ 9,506
42		Total Transmission and Distribution Plant	\$ 23,820,499	\$ 588,912	\$ (188,904)	\$ (9,422)	\$ 24,211,085
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	32,376	-	-	-	\$ 32,376
46	372	Office Furniture and Equipment	53,250	-	-	-	\$ 53,250
47	373	Transportation Equipment	178,308	-	-	-	\$ 178,308
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,327	-	(986)	-	\$ 341
50	376	Communication Equipment	17,140	-	(2,943)	-	\$ 14,197
51	377	Power Operated Equipment	32,662	-	(10,164)	-	\$ 22,498
52	378	Tools, Shop and Garage Equipment	63,816	702	(11,028)	-	\$ 53,490
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 405,902	\$ 702	\$ (25,121)	\$ -	\$ 381,483
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 27,914,579	\$ 683,492	\$ (478,436)	\$ (500)	\$ 28,119,135

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year 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 3.

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	28,119,132	27,914,575
3		Construction Work in Progress	727,561	286,487
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 29,593,676	\$ 28,948,046
6		Less Accumulated Depreciation		
7		Plant in Service	8,299,982	8,328,656
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 8,299,982	\$ 8,328,656
10		Less Other Reserves		
11		Deferred Income Taxes	4,074,128	3,872,233
12		Deferred Investment Tax Credit	42,988	45,688
13		Other Reserves	55,832	56,742
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,172,948	\$ 3,974,663
15		Less Adjustments		
16		Contributions in Aid of Construction	1,728,871	1,786,033
17		Advances for Construction	2,907,244	2,748,563
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 4,636,116	\$ 4,534,596
20		Add Materials and Supplies	7,667	7,728
21		Add Working Cash (=Line 34)	(10,114)	(10,114)
21		Add General Office, Rgions, District office, CSA allocation	430,094	387,206
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 12,912,277	\$ 12,494,952
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 ("See attached schedule")	\$ (10,114)	\$ (10,114)
		* 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
	OPERATING EXPENSES:	Table 4B	Input	calc
1 70400	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	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-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	8,035,326	293,332			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	474,501	14,040			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	54,310	-			
7	(e) Charged to clearing accounts	4,725	-			
8	(f) Salvage recovered	467	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 534,003	\$ 14,040	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(232,722)	(245,714)			
13	(b) Cost of removal	(98,277)	-			
14	(c) All other debits ¹	(4)	-			
15	Total debits	\$ (331,003)	\$ (245,714)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,238,326	\$ 61,658	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.	Composite Rate				
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	NOT AVAILABLE BY DISTRICT				
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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44						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve
(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(908)	(908)	-	-	\$ (1,816)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(97,526)	(7,929)	-	-	\$ (105,455)
7	316	Supply Mains	(41,017)	(6,285)	-	-	\$ (47,302)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (139,451)	\$ (15,122)	\$ -	\$ -	\$ (154,573)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(166,122)	(8,230)	5,466	1,654	\$ (167,232)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(661,914)	(57,809)	12,434	854	\$ (706,435)
16	325	Other Pumping Plant	(97,463)	(8,593)	-	-	\$ (106,056)
17		Total Pumping Plant	\$ (925,499)	\$ (74,632)	\$ 17,900	\$ 2,508	\$ (979,723)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(201,000)	-	-	-	\$ (201,000)
21	332	Water Treatment Equipment	464,012	(20,188)	-	-	\$ 443,824
22		Total Water Treatment Plant	\$ 263,012	\$ (20,188)	\$ -	\$ -	\$ 242,824
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	74,601	(36,057)	100,000	61,456	\$ 200,000
27	343	Transmission and Distribution Mains	(3,623,190)	(202,821)	49,387	3,091	\$ (3,773,533)
28	344	Fire Mains	(2,197)	(497)	-	-	\$ (2,694)
29	345	Services	(2,726,415)	(147,537)	11,138	24,281	\$ (2,838,533)
30	346	Meters	(382,202)	-	22,155	(467)	\$ (360,514)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(485,329)	(26,677)	7,025	6,941	\$ (498,040)
33	349	Other Transmission and Distribution Plant	50,643	(200)	-	-	\$ 50,443
34		Total Transmission and Distribution Plant	\$ (7,094,089)	\$ (413,789)	\$ 189,705	\$ 95,302	\$ (7,222,871)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(16,146)	(479)	-	-	\$ (16,625)
38	372	Office Furniture and Equipment	(15,198)	(2,306)	-	-	\$ (17,504)
39	373	Transportation Equipment	(31,378)	(4,725)	-	-	\$ (36,103)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1,328)	-	986	-	\$ (342)
42	376	Communication Equipment	(12,860)	(260)	2,943	-	\$ (10,177)
43	377	Power Operated Equipment	(18,430)	-	10,164	-	\$ (8,266)
44	378	Tools, Shop and Garage Equipment	(43,959)	(2,035)	11,028	-	\$ (34,966)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (139,299)	\$ (9,805)	\$ 25,121	\$ -	\$ (123,983)
49		Total	\$ (8,035,326)	\$ (533,536)	\$ 232,726	\$ 97,810	\$ (8,238,326)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c) (3)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales (2)	3,548,095	3,614,040	\$ (65,945)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(240,288)	(178,813)	\$ (61,475)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	243,443	181,543	\$ 61,900
6		601-2 Commercial Sales (2)	1,371,415	1,410,280	\$ (38,865)
7		601-3 Industrial Sales	185,468	145,581	\$ 39,887
8		601-4 Sales to Public Authorities	192,173	137,503	\$ 54,670
9		Sub-total	\$ 5,300,306	\$ 5,310,134	\$ (9,828)
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	258,433	204,164	\$ 54,269
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 258,433	\$ 204,164	\$ 54,269
22	604	Private Fire Protection Service	12,646	15,190	\$ (2,544)
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	645	7,077	\$ (6,432)
28		Sub-total	\$ 13,291	\$ 22,267	\$ (8,976)
29		Total Water Service Revenues	\$ 5,572,030	\$ 5,536,565	\$ 35,465
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	714,307	822,680	\$ (108,373)
32	611	Miscellaneous Service Revenues	29,963	35,398	\$ (5,435)
33	612	Rent from Water Property	6,836	5,147	\$ 1,689
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1)	1	\$ (2)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 751,105	\$ 863,226	\$ (112,121)
38	501	Total operating revenues	\$ 6,323,135	\$ 6,399,791	\$ (76,656)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) As required for revenue recognition under the accounting guidance for alternative revenue program, GSWC did not record \$30,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory assets. This amount was recognized as revenue when it was determined that it would be collected within 24 months. Approximately \$10,000 of the 2015 WRAM was recognized in 2016 and the remaining \$20,000 was recognized in 2017. (3) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	1,879,244	1,889,359	\$ (10,115)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 1,879,244	\$ 1,889,359	\$ (10,115)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		14,825	19,385	\$ (4,560)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		26,938	26,952	\$ (14)
28	725	Miscellaneous expenses	A			410	-	\$ 410
29	726	Fuel or power purchased for pumping	A	B	C	69,394	92,437	\$ (23,043)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	224	\$ (224)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		15,625	20,221	\$ (4,596)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 127,192	\$ 159,219	\$ (32,027)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		220	-	\$ 220
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			59,392	34,754	\$ 24,638
43	743	Miscellaneous expenses	A	B		10,431	6,155	\$ 4,276
44	744	Chemicals and filtering materials	A	B		2,973	2,844	\$ 129
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		12	-	\$ 12
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		1,927	1,679	\$ 248
49	748	Maintenance of water treatment equipment	A	B		10,098	2,375	\$ 7,723
50		Total water treatment expenses				\$ 85,053	\$ 47,807	\$ 37,246
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		16,045	19,562	\$ (3,517)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			10,507	9,094	\$ 1,413
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			9	336	\$ (327)
58	754	Meter expenses	A			30,189	36,841	\$ (6,652)
59	755	Customer installations expenses	A			7,427	3,844	\$ 3,583
60	756	Miscellaneous expenses	A			59,104	62,605	\$ (3,501)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		6,086	8,202	\$ (2,116)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		5,123	14,064	\$ (8,941)
66	761	Maintenance of trans. and distribution mains	A			78,866	96,461	\$ (17,595)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			38,458	7,741	\$ 30,717
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,573	8,905	\$ (332)
72	765	Maintenance of hydrants	A			7,098	9,441	\$ (2,343)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 267,485	\$ 277,096	\$ (9,611)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c) (2)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				51,776	50,761	\$ 1,015
78	771	Supervision	A	B		20,471	27,587	\$ (7,116)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		39,322	28,434	\$ 10,888
81	773	Customer records and collection expenses	A			72,156	71,624	\$ 532
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			218	129	\$ 89
84	775	Uncollectible accounts	A	B	C	29,176	25,790	\$ 3,386
85		Total customer account expenses				\$ 213,119	\$ 204,325	\$ 8,794
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			19,565	(5,308)	\$ 24,873
91	783	Advertising expenses	A			300	625	\$ (325)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 19,865	\$ (4,683)	\$ 24,548
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				715,842	799,799	\$ (83,957)
102	791	Administrative and general salaries	A	B	C	4,077	2,309	\$ 1,768
103	792	Office supplies and other expenses	A	B	C	42,999	47,763	\$ (4,764)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			6,026	6,854	\$ (828)
107	795	Employees' pensions and benefits	A	B	C	128,680	154,656	\$ (25,976)
108	796	Franchise requirements	A	B	C	298	448	\$ (150)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			9,734	2,363	\$ 7,371
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			150	1,543	\$ (1,393)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	1,952	14,486	\$ (12,534)
116		Total administrative and general expenses				\$ 909,758	\$ 1,030,221	\$ (120,463)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				714,307	822,680	\$ (108,373)
119	811	Rents	A	B	C	24,468	24,468	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 738,775	\$ 847,148	\$ (108,373)
123		Total operating expenses				\$ 4,240,491	\$ 4,450,492	\$ (210,001)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact. (2) Prior year amounts have been adjusted to conform to the new Uniform System of Accounts.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ 100,915	100,915			
2	CA corp franchise taxes ("CCFT")(current)	\$ 36,975	36,975			
3	Property taxes	\$ 171,160	171,160			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ 244,527	244,527			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ 56,545	56,545			
8	Payroll taxes	\$ 27,750	27,750			
9	Franchise taxes including licenses & filing fees	\$ 63,107	63,107			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 700,978	\$ 700,978	\$ -	\$ -	\$ -

SCHEDULE D-1 Sources of Supply and Water Developed

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

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

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11			
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from Contra Costa Water District		
17	Annual quantities purchased	716,419 (Unit chosen) ²	CCF
18			
19			

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

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			"REFER TO ATTACHED SCHEDULE"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

Golden State Water Company
 Bay Point
 Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2017 Prod (AF)	(ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Bay Point	Bay Point	Chadwick Well 3	104	10	300	8	45	Well to system
Bay Point	Bay Point	Hill Street Resv Well 2	149	39	500	6	88	Well to Hill Street Resv
Bay Point	Bay Point	Hill Street WTP Well 1	380	43	250	10	177	Well to Hill Street Resv

Golden State Water Company
 Bay Point
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Bay Point	Bay Point	Evora Reservoir 1	0.400	Elev Resv	Steel	Float on the Evora Resv Zone
Bay Point	Bay Point	Evora Reservoir 2	0.500	Elev Resv	Steel	Float on the Evora Resv Zone
Bay Point	Bay Point	Hill Street Reservoir 1	0.127	Elev Resv	Steel	Out of Service
Bay Point	Bay Point	Hill Street Reservoir 2	0.500	Elev Resv	Steel	Out of Service
Bay Point	Bay Point	Hill Street Reservoir 3	1.000	Elev Resv	Steel	Floats on Hill Street Zone
Bay Point	Bay Point	Madison Reservoir	0.519	Elev Resv	Concrete	Floats on Madison Zone
Bay Point	Bay Point	Skyline Reservoir	1.000	Elev Resv	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.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	1,060	4,055
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	470	-	-	2,480	-	440	-	90
16	Asbestos Cement	-	-	-	-	18,078	-	62,572	71,256	7,550
17	Ductile Iron	-	-	-	-	301	-	1,693	12,570	820
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	440	-	1,054	27,454	3,000
20										
21										
22	Total	-	470	-	-	21,299	-	65,759	112,340	15,515

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	5,115
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,480
28	Asbestos Cement	450	-	40	-	-	-	-	-	159,946
29	Ductile Iron	12,797	-	4,330	-	-	-	-	-	32,511
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,898	-	1,150	-	-	-	-	-	52,996
32										-
33										-
34	Total	33,145	-	5,520	-	-	-	-	-	254,048

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	4,718	4,773	-	-
Commercial	208	213	-	-
Industrial	6	6	-	-
Public authorities	17	17	-	-
Irrigation	40	42	-	-
Other	2	-	-	-
Contract	-	-	-	-
Subtotal	4,991	5,051	-	-
Private fire connections	-	-	32	32
Public fire hydrants	-	-	-	-
Total *	4,991	5,051	32	32

* Data run as of 1/4/2017 and 1/3/2018, respectively.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	4,902	
3/4 - in	-	3,049
1 - in	142	1,877
1 1/2 - in	13	16
2 - in	78	97
3 - in	7	2
4 - in	4	6
6 - in	5	24
8 - in	3	12
Oth	-	-
Total *	5,154	5,083

* Data run as of 1/3/2018

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	18
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,331
2. More than 10, but less than 15 years	1,058
3. More than 15 years	765

SCHEDULE D-7

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

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December		Subtotal	Total
Residential	29,900	27,204	25,601	30,536	29,838	39,927	44,427	38,198	42,824	36,080	33,495	30,096	180,693	408,126	388,044
Commercial	14,362	13,100	11,935	14,837	14,392	17,358	21,323	17,036	18,501	16,730	14,874	13,875	81,016	188,323	192,004
Industrial	1,520	1,979	1,878	2,218	2,018	3,524	3,635	2,630	3,280	2,764	2,090	1,998	12,762	29,534	25,154
Public authorities	501	624	437	522	1,660	3,193	4,883	4,393	3,134	2,337	1,313	701	11,878	23,698	16,317
Irrigation	851	776	650	1,073	2,646	4,436	4,807	3,783	4,177	3,508	2,404	828	14,700	29,939	24,197
Other	12	17	15	465	666	631	1,012	796	873	706	450	(827)	1,998	4,816	4,428
Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	47,146	43,700	40,516	49,651	51,220	69,069	80,087	66,836	72,789	62,125	54,626	46,671	303,047	684,436	650,144

Classification of Service	During Current Year												Total
	August	September	October	November	December	Subtotal	Total	Prior Year					
Residential	38,198	42,824	36,080	33,495	30,096	180,693	408,126	388,044					
Commercial	17,036	18,501	16,730	14,874	13,875	81,016	188,323	192,004					
Industrial	2,630	3,280	2,764	2,090	1,998	12,762	29,534	25,154					
Public authorities	4,393	3,134	2,337	1,313	701	11,878	23,698	16,317					
Irrigation	3,783	4,177	3,508	2,404	828	14,700	29,939	24,197					
Other	796	873	706	450	(827)	1,998	4,816	4,428					
Contract	-	-	-	-	-	-	-	-					
Total	66,836	72,789	62,125	54,626	46,671	303,047	684,436	650,144					

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 _____ * Assumes 4.2411 per household. 21,558 *

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u>7,667</u>
100-3	Construction Work in Progress	\$ <u>727,561</u>
241	Advances for Construction	\$ <u>2,907,244</u>
265	Contributions in Aid of Construction	\$ <u>1,728,871</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

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


Signature

909 394-3600
Telephone Number

May 18, 2018
Date

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