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2018
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, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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, 2019**, 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, 2018, through December 31, 2018. 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	152,034	-	-	-	152,034
5		Total Intangible Plant	\$ 152,934	\$ -	\$ -	\$ -	\$ 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	341,498	-	-	-	341,498
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	1,963,332	8,125	(6,390)	-	1,965,067
25	325	Other Pumping Plant	257,275	-	-	-	257,275
26		Total Pumping Plant	\$ 2,562,105	\$ 8,125	\$ (6,390)	\$ -	\$ 2,563,840
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	133,992	-	-	-	133,992
30	332	Water Treatment Equipment	106,483	1,895	(1,850)	-	106,528
31		Total Water Treatment Plant	\$ 240,475	\$ 1,895	\$ (1,850)	\$ -	\$ 240,520

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	93,128	-	-	\$ 119,873
34	342	Reservoirs and Tanks	2,430,032	549,885	-	-	\$ 2,979,917
35	343	Transmission and Distribution Mains	12,033,450	1,043,978	(5,092)	-	\$ 13,072,336
36	344	Fire Mains	24,612	-	-	-	\$ 24,612
37	345	Services	7,570,620	277,587	(26,452)	-	\$ 7,821,755
38	346	Meters	776,446	36,592	(21,600)	-	\$ 791,438
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,339,674	58,712	(9,219)	-	\$ 1,389,167
41	349	Other Transmission and Distribution Plant	9,506	-	-	-	\$ 9,506
42		Total Transmission and Distribution Plant	\$ 24,211,085	\$ 2,059,882	\$ (62,363)	\$ -	\$ 26,208,604
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	32,376	-	-	-	\$ 32,376
46	372	Office Furniture and Equipment	53,250	2,419	(8,073)	-	\$ 47,596
47	373	Transportation Equipment	178,308	-	(22,789)	-	\$ 155,519
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	341	-	-	-	\$ 341
50	376	Communication Equipment	14,197	-	-	-	\$ 14,197
51	377	Power Operated Equipment	22,498	-	-	-	\$ 22,498
52	378	Tools, Shop and Garage Equipment	53,490	1,219	(1,297)	-	\$ 53,412
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 381,483	\$ 3,638	\$ (32,159)	\$ -	\$ 352,962
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	\$ 28,119,135	\$ 2,073,540	\$ (102,762)	\$ -	\$ 30,089,913

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 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	30,089,910	28,119,132
3		Construction Work in Progress	154,447	727,561
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 30,991,340	\$ 29,593,676
6		Less Accumulated Depreciation		
7		Plant in Service	8,743,593	8,299,982
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 8,743,593	\$ 8,299,982
10		Less Other Reserves		
11		Deferred Income Taxes	4,144,769	4,074,128
12		Deferred Investment Tax Credit	40,288	42,988
13		Other Reserves	56,512	55,832
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,241,569	\$ 4,172,948
15		Less Adjustments		
16		Contributions in Aid of Construction	1,676,538	1,728,871
17		Advances for Construction	2,804,670	2,907,244
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 4,481,208	\$ 4,636,116
20		Add Materials and Supplies	24,752	7,667
21		Add Working Cash (=Line 34)	(10,114)	(10,114)
22		Add General Office, Regions, District Office and CSA allocation	428,502	430,094
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 13,968,110	\$ 12,912,277
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	8,238,326	61,658			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	494,505	4,155			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	54,467	-			
7	(e) Charged to clearing accounts	4,423	-			
8	(f) Salvage recovered	396	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 553,791	\$ 4,155	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(102,762)	-			
13	(b) Cost of removal	(11,572)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (114,334)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,677,783	\$ 65,813	\$ -	\$ -	\$ -
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	(1,816)	(908)	-	-	\$ (2,724)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(105,455)	(7,929)	-	-	\$ (113,384)
7	316	Supply Mains	(47,302)	(6,285)	-	-	\$ (53,587)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (154,573)	\$ (15,122)	\$ -	\$ -	\$ (169,695)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(167,232)	(8,469)	-	-	\$ (175,701)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(706,435)	(58,730)	6,390	-	\$ (758,775)
16	325	Other Pumping Plant	(106,056)	(8,593)	-	-	\$ (114,649)
17		Total Pumping Plant	\$ (979,723)	\$ (75,792)	\$ 6,390	\$ -	\$ (1,049,125)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(201,000)	-	-	-	\$ (201,000)
21	332	Water Treatment Equipment	443,824	(20,247)	1,850	-	\$ 425,427
22		Total Water Treatment Plant	\$ 242,824	\$ (20,247)	\$ 1,850	\$ -	\$ 224,427
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	200,000	(38,952)	-	11,572	\$ 172,620
27	343	Transmission and Distribution Mains	(3,773,533)	(213,399)	5,092	-	\$ (3,981,840)
28	344	Fire Mains	(2,694)	(497)	-	-	\$ (3,191)
29	345	Services	(2,838,533)	(152,384)	26,452	-	\$ (2,964,465)
30	346	Meters	(360,514)	-	21,600	(396)	\$ (339,310)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(498,040)	(27,425)	9,219	-	\$ (516,246)
33	349	Other Transmission and Distribution Plant	50,443	(200)	-	-	\$ 50,243
34		Total Transmission and Distribution Plant	\$ (7,222,871)	\$ (432,857)	\$ 62,363	\$ 11,176	\$ (7,582,189)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(16,625)	(479)	-	-	\$ (17,104)
38	372	Office Furniture and Equipment	(17,504)	(2,384)	8,073	-	\$ (11,815)
39	373	Transportation Equipment	(36,103)	(4,423)	22,789	-	\$ (17,737)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(342)	-	-	-	\$ (342)
42	376	Communication Equipment	(10,177)	(236)	-	-	\$ (10,413)
43	377	Power Operated Equipment	(8,266)	-	-	-	\$ (8,266)
44	378	Tools, Shop and Garage Equipment	(34,966)	(1,855)	1,297	-	\$ (35,524)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (123,983)	\$ (9,377)	\$ 32,159	\$ -	\$ (101,201)
49		Total	\$ (8,238,326)	\$ (553,395)	\$ 102,762	\$ 11,176	\$ (8,677,783)

SCHEDULE B-1
Account 501 - 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)	
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,533,261	3,548,095	\$ (14,834)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(252,933)	(240,288)	\$ (12,645)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	256,915	243,443	\$ 13,472
6		601-2 Commercial Sales	1,439,723	1,371,415	\$ 68,308
7		601-3 Industrial Sales	201,882	185,468	\$ 16,414
8		601-4 Sales to Public Authorities	183,444	192,173	\$ (8,729)
9		Sub-total	\$ 5,362,292	\$ 5,300,306	\$ 61,986
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	259,079	258,433	\$ 646
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 259,079	\$ 258,433	\$ 646
22	604	Private Fire Protection Service	11,767	12,646	\$ (879)
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 (3)	(117,945)	645	\$ (118,590)
28		Sub-total	\$ (106,178)	\$ 13,291	\$ (119,469)
29		Total Water Service Revenues	\$ 5,515,193	\$ 5,572,030	\$ (56,837)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	30,701	714,307	\$ (683,606)
32	611	Miscellaneous Service Revenues	30,855	29,963	\$ 892
33	612	Rent from Water Property	6,492	6,836	\$ (344)
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	(1)	\$ 1
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 68,048	\$ 751,105	\$ (683,057)
38	501	Total operating revenues	\$ 5,583,241	\$ 6,323,135	\$ (739,894)

(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) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. For the year ended December 31, 2018, \$115,497 downward adjustments was recorded to water revenues vs. regulatory liability.

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		107	-	\$ 107
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	2,002,777	1,879,244	\$ 123,533
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				\$ 2,002,884	\$ 1,879,244	\$ 123,640
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		13,884	14,825	\$ (941)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A	B		-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		29,964	26,938	\$ 3,026
28	725	Miscellaneous expenses	A			249	410	\$ (161)
29	726	Fuel or power purchased for pumping	A	B	C	66,637	69,394	\$ (2,757)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
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		17,760	15,625	\$ 2,135
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 128,494	\$ 127,192	\$ 1,302

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			80,973	59,392	\$ 21,581
43	743	Miscellaneous expenses	A	B		12,773	10,431	\$ 2,342
44	744	Chemicals and filtering materials	A	B		3,431	2,973	\$ 458
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		2,027	1,927	\$ 100
49	748	Maintenance of water treatment equipment	A	B		7,170	10,098	\$ (2,928)
50		Total water treatment expenses				\$ 106,374	\$ 85,053	\$ 21,321
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		14,096	16,045	\$ (1,949)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			17,068	10,507	\$ 6,561
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	9	\$ (9)
58	754	Meter expenses	A			36,969	30,189	\$ 6,780
59	755	Customer installations expenses	A			6,183	7,427	\$ (1,244)
60	756	Miscellaneous expenses	A			45,138	59,104	\$ (13,966)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		5,723	6,086	\$ (363)
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		3,207	5,123	\$ (1,916)
66	761	Maintenance of trans. and distribution mains	A			52,761	78,866	\$ (26,105)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			11,158	38,458	\$ (27,300)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			11,101	8,573	\$ 2,528
72	765	Maintenance of hydrants	A			11,346	7,098	\$ 4,248
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 214,750	\$ 267,485	\$ (52,735)

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			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				52,624	51,776	\$ 848
78	771	Supervision	A	B		19,249	20,471	\$ (1,222)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		50,760	39,322	\$ 11,438
81	773	Customer records and collection expenses	A			77,311	72,156	\$ 5,155
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	218	\$ (218)
84	775	Uncollectible accounts	A	B	C	30,434	29,176	\$ 1,258
85		Total customer account expenses				\$ 230,378	\$ 213,119	\$ 17,259
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			11,136	19,565	\$ (8,429)
91	783	Advertising expenses	A			2,329	300	\$ 2,029
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 13,465	\$ 19,865	\$ (6,400)
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	Allocation of A&G Expenses				714,969	715,842	\$ (873)
102	791	Administrative and general salaries	A	B	C	1,267	4,077	\$ (2,810)
103	792	Office supplies and other expenses	A	B	C	51,395	42,999	\$ 8,396
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			12,449	6,026	\$ 6,423
107	795	Employees' pensions and benefits	A	B	C	134,419	128,680	\$ 5,739
108	796	Franchise requirements	A	B	C	506	298	\$ 208
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			6,843	9,734	\$ (2,891)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			650	150	\$ 500
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	3,183	1,952	\$ 1,231
116		Total administrative and general expenses				\$ 925,681	\$ 909,758	\$ 15,923
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				30,701	714,307	\$ (683,606)
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				\$ 55,169	\$ 738,775	\$ (683,606)
123		Total operating expenses				\$ 3,677,195	\$ 4,240,491	\$ (563,296)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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")	\$ 218,122	218,122			
2	CA corp franchise taxes ("CCFT")(current)	\$ 87,716	87,716			
3	Property taxes	\$ 176,599	176,599			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (79,698)	(79,698)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (16,013)	(16,013)			
8	Payroll taxes	\$ 25,115	25,115			
9	Franchise taxes including licenses & filing fees	\$ 61,346	61,346			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 473,187	\$ 473,187	\$ -	\$ -	\$ -

**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							"None"				
12											
13											
14											
15											
Purchased Water for Resale											
16	Purchased from Contra Costa Water District										
17	Annual quantities purchased					739,600 (Unit chosen) ²		CCF			
18											
19											
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>											

**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	2018		Well Diam (in)	Design Flow		Remarks
				Prod (AF)	(ft)		(gpm)		
Bay Point	Bay Point	Chadwick Well 3	103	5	300	8	45	Leased	
Bay Point	Bay Point	Hill Street Resv Well 2	80	11	500	6	88		
Bay Point	Bay Point	Hill Street WTP Well 1	362	10	250	10	125		

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

RMA	System	Reservoir	Volume		Material	Remarks
			(MG)	Type		
Bay Point	Bay Point	Evora Reservoir 1	0.400	Elev Resv	Steel	
Bay Point	Bay Point	Evora Reservoir 2	0.500	Elev Resv	Steel	
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	
Bay Point	Bay Point	Madison Reservoir	0.519	Elev Resv	Concrete	
Bay Point	Bay Point	Skyline Reservoir	1.000	Elev Resv	Steel	

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	-	62,530	71,228	7,530
17	Ductile Iron	-	-	-	-	301	-	1,701	12,575	820
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	443	-	1,090	27,468	3,020
20										
21										
22	Total	-	470	-	-	21,302	-	65,761	112,331	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	-	-	-	-	-	159,856
29	Ductile Iron	12,797	-	4,330	-	-	-	-	-	32,524
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,898	-	1,150	-	-	-	-	-	53,069
32										
33										
34	Total	33,145	-	5,520	-	-	-	-	-	254,044

**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	4,773	4,788	-	-
Commercial	213	212	-	-
Industrial	6	6	-	-
Public authorities	17	17	-	-
Irrigation	42	41	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,051	5,064	-	-
Private fire connections	-	-	32	32
Public fire hydrants	-	-	-	-
Total *	5,051	5,064	32	32

* Data run as of 1/3/2018 and 1/2/2019, 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	4,899	
3/4 - in	-	3,036
1 - in	146	1,908
1 1/2 - in	13	14
2 - in	77	95
3 - in	7	1
4 - in	4	6
6 - in	5	23
8 - in	3	13
Other	-	-
Total *	5,154	5,096

* Data run as of 1/2/2019

**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	26
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,133
2. More than 10, but less than 15 years	1,297
3. More than 15 years	724

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	
Residential	30,103	28,604	26,107	29,774	32,597	40,085	40,902	228,172
Commercial	13,736	12,045	12,551	13,890	15,554	17,770	18,754	104,300
Industrial	2,236	2,207	2,476	2,623	2,758	3,001	3,205	18,506
Public authorities	613	647	460	521	1,983	3,250	3,423	10,897
Irrigation	772	718	940	850	1,968	3,326	4,891	13,465
Other	-	111	143	191	414	548	-	1,407
Contract	-	-	-	-	-	-	-	-
Total	47,460	44,332	42,677	47,849	55,274	67,980	71,175	376,747

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	43,025	38,575	34,397	36,651	31,592	184,240	412,412	408,126	
Commercial	17,469	17,940	16,103	16,155	14,758	82,425	186,725	188,323	
Industrial	2,825	2,874	2,318	2,463	2,234	12,714	31,220	29,534	
Public authorities	2,979	2,971	2,268	1,240	1,134	10,592	21,489	23,698	
Irrigation	4,917	4,232	2,664	2,612	1,425	15,850	29,315	29,939	
Other	1,515	730	542	503	2	3,292	4,699	4,816	
Contract	-	-	-	-	-	-	-	-	
Total	72,730	67,322	58,292	59,624	51,145	309,113	685,860	684,436	

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 _____ 21,543 *

* Assumes 4.2275 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	\$	<u><u>24,752</u></u>
100-3	Construction Work in Progress	\$	<u><u>154,447</u></u>
241	Advances for Construction	\$	<u><u>2,804,670</u></u>
265	Contributions in Aid of Construction	\$	<u><u>1,676,538</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

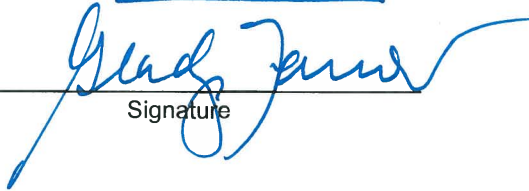
under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President - Finance, Treasurer and
Assistant Secretary

Title (Please Print)

909 394-3600

Telephone Number



Signature

May 10, 2019

Date

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