

Received \_\_\_\_\_  
Examined \_\_\_\_\_

U# \_\_\_\_\_

2019  
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

## TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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, 2019, through December 31, 2019. 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		<b>I. INTANGIBLE PLANT</b>					
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		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 19,146	\$ -	\$ (1,331)	\$ (10,848)	\$ 6,967
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	-	(1,008)	4,959	\$ 257,266
16	316	Supply Mains	244,556	-	-	-	\$ 244,556
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 551,907	\$ -	\$ (1,008)	\$ 4,959	\$ 555,858
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	341,498	-	(18,611)	(8,170)	\$ 314,717
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,965,067	8,760	(164,455)	(37,178)	\$ 1,772,194
25	325	Other Pumping Plant	257,275	-	(20,835)	37,178	\$ 273,618
26		Total Pumping Plant	\$ 2,563,840	\$ 8,760	\$ (203,901)	\$ (8,170)	\$ 2,360,529
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	133,992	-	(1,156)	(1,788)	\$ 131,048
30	332	Water Treatment Equipment	106,528	-	(5,942)	-	\$ 100,586
31		Total Water Treatment Plant	\$ 240,520	\$ -	\$ (7,098)	\$ (1,788)	\$ 231,634

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	119,873	(3,762)	-	-	\$ 116,111
34	342	Reservoirs and Tanks	2,979,917	-	(32,661)	4,999	\$ 2,952,255
35	343	Transmission and Distribution Mains	13,072,336	279,148	(26,239)	10,848	\$ 13,336,093
36	344	Fire Mains	24,612	-	-	-	\$ 24,612
37	345	Services	7,821,755	356,405	(21,825)	-	\$ 8,156,335
38	346	Meters	791,438	71,906	-	-	\$ 863,344
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,389,167	4,784	(11,427)	-	\$ 1,382,524
41	349	Other Transmission and Distribution Plant	9,506	-	(9,506)	-	\$ -
42		Total Transmission and Distribution Plant	\$ 26,208,604	\$ 708,481	\$ (101,658)	\$ 15,847	\$ 26,831,274
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	32,376	-	(5,797)	-	\$ 26,579
46	372	Office Furniture and Equipment	47,596	948	(11,466)	-	\$ 37,078
47	373	Transportation Equipment	155,519	50,904	-	-	\$ 206,423
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	-	(1,646)	-	\$ 20,852
52	378	Tools, Shop and Garage Equipment	53,412	7,808	(10,188)	-	\$ 51,032
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 352,962	\$ 59,660	\$ (29,438)	\$ -	\$ 383,184
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	\$ 30,089,913	\$ 776,901	\$ (344,434)	\$ -	\$ 30,522,380

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	30,522,378	30,089,910
3		Construction Work in Progress	607,933	154,447
4		General Office Prorate	746,983	746,983
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 31,877,294</b>	<b>\$ 30,991,340</b>
6		Less Accumulated Depreciation		
7		Plant in Service	8,819,770	8,743,593
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 8,819,770</b>	<b>\$ 8,743,593</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,593,304	4,144,769
12		Deferred Investment Tax Credit	37,588	40,288
13		Other Reserves	69,719	56,512
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 4,700,611</b>	<b>\$ 4,241,569</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,657,628	1,676,538
17		Advances for Construction	2,709,459	2,804,670
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 4,367,087</b>	<b>\$ 4,481,208</b>
20		<b>Add Materials and Supplies</b>	21,693	24,752
21		<b>Add Working Cash (=Line 34)</b>	189,765	(10,114)
22		Add General Office, Regions, District Office and CSA allocation	575,071	428,502
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 14,776,355</b>	<b>\$ 13,968,110</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 ("See attached schedule")	<b>\$ 189,765</b>	<b>\$ (10,114)</b>
		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**

(a)		(b)	(c)	(d)
CPUC WUDF ACCOUNT	DESCRIPTION	2019 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1	70400 PURCHASED WATER	1,995.7	39.0	77,830.8
2	72600 POWER FOR PUMPING	92.2	28.0	2,582.7
3	73500 PUMP TAXES	0.0	0.0	0.0
4	74400 CHEMICALS	4.8	30.0	144.1
5	77300 COMMON CUSTOMER ACCOUNT	111.2	45.0	5,006.9
6	77325 POSTAGE	0.0	0.0	0.0
7	77500 UNCOLLECTIBLES	35.6	0.0	0.0
8	78000 OPERATION LABOR	300.9	12.5	3,760.9
9	78100 ALL OTHER OPERATION EXPENSES	84.4	35.6	3,008.9
10	78700 MAINTENANCE LABOR	40.2	12.5	502.2
11	78800 ALL OTHER MAINTENANCE EXPENSES	117.6	82.4	9,693.5
12	79200 OFFICE SUPPLIES AND EXPENSE	55.7	7.0	390.1
13	79300 PROPERTY INSURANCE	0.0	0.0	0.0
14	79400 INJURIES AND DAMAGES	10.5	(156.5)	(1,643.3)
15	79500 PENSIONS AND BENEFITS	123.4	4.8	588.6
16	79600 BUSINESS MEALS	0.5	27.5	13.5
17	79700 REGULATORY COMMISSION	0.0	0.0	0.0
18	79800 OUTSIDE SERVICES	18.1	22.0	397.4
19	79900 MISCELLANEOUS	0.3	(131.5)	(33.8)
20	79910 ALLOCATED GENERAL OFFICE	682.1	0.2	138.6
21	80500 ALL OTHER MAINTENANCE GENERAL PLANT	6.0	11.0	65.6
22	81100 RENT	25.1	(21.0)	(526.7)
23	81500 A&G LABOR	45.7	12.5	571.5
24	50300 DEPRECIATION AND AMORTIZATION	460.3	0.0	0.0
25	50710 PROPERTY TAXES	165.9	40.0	6,637.8
26	50720 PAYROLL TAXES	32.1	13.5	433.3
27	50730 LOCAL TAXES	67.8	182.5	12,376.6
28	STATE INCOME TAX	56.1	96.0	5,382.7
29	FEDERAL INCOME TAX	166.9	106.0	17,688.5
30	TOTAL OPERATING EXPENSES	4,699.0		145,010.6
31	AVERAGE LAG ----->			30.86

**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	45.60 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	30.86 days
34	(3) Excess of Collection Lag over Payment Lag	14.74 days
35	(4) Total of Expenses, Taxes and Depreciation	\$4,699.0
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>\$189.8</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	8,677,783	65,813			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	435,563	3,309			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	36,009	-			
7	(e) Charged to clearing accounts	18,568	-			
8	(f) Salvage recovered	616	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 490,756	\$ 3,309	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(343,103)	(1,331)			
13	(b) Cost of removal	(73,455)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (416,558)	\$ (1,331)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,751,981	\$ 67,791	\$ -	\$ -	\$ -
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						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	(2,724)	(935)	-	-	\$ (3,659)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(113,384)	(5,106)	(4,429)	-	\$ (122,919)
7	316	Supply Mains	(53,587)	(3,962)	-	-	\$ (57,549)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (169,695)	\$ (10,003)	\$ (4,429)	\$ -	\$ (184,127)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(175,701)	(6,234)	23,653	-	\$ (158,282)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(758,775)	(53,817)	189,159	-	\$ (623,433)
16	325	Other Pumping Plant	(114,649)	(10,697)	(3,869)	-	\$ (129,215)
17		Total Pumping Plant	\$ (1,049,125)	\$ (70,748)	\$ 208,943	\$ -	\$ (910,930)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(201,000)	-	4,636	-	\$ (196,364)
21	332	Water Treatment Equipment	425,427	(28,458)	5,942	-	\$ 402,911
22		Total Water Treatment Plant	\$ 224,427	\$ (28,458)	\$ 10,578	\$ -	\$ 206,547
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	(5,487)	-	-	\$ (5,487)
26	342	Reservoirs and Tanks	172,620	(56,652)	29,576	-	\$ 145,544
27	343	Transmission and Distribution Mains	(3,981,840)	(145,246)	26,239	49,355	\$ (4,051,492)
28	344	Fire Mains	(3,191)	(487)	-	-	\$ (3,678)
29	345	Services	(2,964,465)	(85,483)	21,825	13,711	\$ (3,014,412)
30	346	Meters	(339,310)	(37,233)	-	-	\$ (376,543)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(516,246)	(19,263)	11,427	10,389	\$ (513,693)
33	349	Other Transmission and Distribution Plant	50,243	(2,197)	9,506	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (7,582,189)	\$ (352,048)	\$ 98,573	\$ 73,455	\$ (7,762,209)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(17,104)	(345)	5,797	-	\$ (11,652)
38	372	Office Furniture and Equipment	(11,815)	(6,136)	11,466	-	\$ (6,485)
39	373	Transportation Equipment	(17,737)	(18,568)	-	(616)	\$ (36,921)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(342)	-	341	-	\$ (1)
42	376	Communication Equipment	(10,413)	(251)	-	-	\$ (10,664)
43	377	Power Operated Equipment	(8,266)	(377)	1,646	-	\$ (6,997)
44	378	Tools, Shop and Garage Equipment	(35,524)	(3,206)	10,188	-	\$ (28,542)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (101,201)	\$ (28,883)	\$ 29,438	\$ (616)	\$ (101,262)
49		Total	\$ (8,677,783)	\$ (490,140)	\$ 343,103	\$ 72,839	\$ (8,751,981)

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,557,129	3,533,261	\$ 23,868
4		601-1.2 Metered Sales Low Income Discount (Debit)	(225,287)	(252,933)	\$ 27,646
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	228,908	256,915	
6		601-2 Commercial Sales	1,518,681	1,439,723	\$ 78,958
7		601-3 Industrial Sales	226,608	201,882	\$ 24,726
8		601-4 Sales to Public Authorities	217,563	183,444	\$ 34,119
9		Sub-total	\$ 5,523,602	\$ 5,362,292	\$ 161,310
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential 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	306,017	259,079	\$ 46,938
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 306,017	\$ 259,079	\$ 46,938
22	604	Private Fire Protection Service	11,845	11,767	\$ 78
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 <b>(2)</b>	(17,917)	(117,945)	\$ 100,028
28		Sub-total	\$ (6,072)	\$ (106,178)	\$ 100,106
29		Total Water Service Revenues	\$ 5,823,547	\$ 5,515,193	\$ 308,354
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <b>(1)</b>	508,349	30,701	\$ 477,648
32	611	Miscellaneous Service Revenues	35,556	30,855	\$ 4,701
33	612	Rent from Water Property	14,559	6,492	\$ 8,067
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	1	-	\$ 1
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 558,465	\$ 68,048	\$ 490,417
38	501	Total operating revenues	\$ 6,382,012	\$ 5,583,241	\$ 798,771

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.  
(2) 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
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	2,046,996	2,002,777	\$ 44,219
8		<b>Maintenance</b>						
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		<b>Total source of supply expense</b>				\$ 2,046,996	\$ 2,002,884	\$ 44,112
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		14,322	13,884	\$ 438
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		27,847	29,964	\$ (2,117)
28	725	Miscellaneous expenses	A			7	249	\$ (242)
29	726	Fuel or power purchased for pumping	A	B	C	68,783	66,637	\$ 2,146
30		<b>Maintenance</b>						
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		17,672	17,760	\$ (88)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 128,631	\$ 128,494	\$ 137

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			67,980	80,973	\$ (12,993)
43	743	Miscellaneous expenses	A	B		13,744	12,773	\$ 971
44	744	Chemicals and filtering materials	A	B		3,432	3,431	\$ 1
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		1,885	2,027	\$ (142)
49	748	Maintenance of water treatment equipment	A	B		7,543	7,170	\$ 373
50		<b>Total water treatment expenses</b>				\$ 94,584	\$ 106,374	\$ (11,790)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		14,322	14,096	\$ 226
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			14,770	17,068	\$ (2,298)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			36	-	\$ 36
58	754	Meter expenses	A			38,299	36,969	\$ 1,330
59	755	Customer installations expenses	A			7,169	6,183	\$ 986
60	756	Miscellaneous expenses	A			59,472	45,138	\$ 14,334
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		6,059	5,723	\$ 336
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		37,536	3,207	\$ 34,329
66	761	Maintenance of trans. and distribution mains	A			38,453	52,761	\$ (14,308)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			25,326	11,158	\$ 14,168
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,616	11,101	\$ (2,485)
72	765	Maintenance of hydrants	A			8,202	11,346	\$ (3,144)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 258,260	\$ 214,750	\$ 43,510

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				57,460	52,624	\$ 4,836
78	771	Supervision	A	B		20,382	19,249	\$ 1,133
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		38,178	50,760	\$ (12,582)
81	773	Customer records and collection expenses	A			78,961	77,311	\$ 1,650
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			21	-	\$ 21
84	775	Uncollectible accounts	A	B	C	26,678	30,434	\$ (3,756)
85		<b>Total customer account expenses</b>				\$ 221,680	\$ 230,378	\$ (8,698)
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			10,217	11,136	\$ (919)
91	783	Advertising expenses	A			(348)	2,329	\$ (2,677)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 9,869	\$ 13,465	\$ (3,596)
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				679,359	714,969	\$ (35,610)
102	791	Administrative and general salaries	A	B	C	3,012	1,267	\$ 1,745
103	792	Office supplies and other expenses	A	B	C	49,077	51,395	\$ (2,318)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			25,721	12,449	\$ 13,272
107	795	Employees' pensions and benefits	A	B	C	142,606	134,419	\$ 8,187
108	796	Franchise requirements	A	B	C	543	506	\$ 37
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			6,526	6,843	\$ (317)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			500	650	\$ (150)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	1,290	3,183	\$ (1,893)
116		<b>Total administrative and general expenses</b>				\$ 908,634	\$ 925,681	\$ (17,047)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>				508,349	30,701	\$ 477,648
119	811	Rents	A	B	C	24,835	24,468	\$ 367
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 533,184	\$ 55,169	\$ 478,015
123		<b>Total operating expenses</b>				\$ 4,201,838	\$ 3,677,195	\$ 524,643

(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")	\$ 138,174	138,174			
2	CA corp franchise taxes ("CCFT")(current)	\$ 79,728	79,728			
3	Property taxes	\$ 191,375	191,375			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 73,817	73,817			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 794	794			
8	Payroll taxes	\$ 27,432	27,432			
9	Franchise taxes including licenses & filing fees	\$ 72,819	72,819			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 584,139	\$ 584,139	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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			770,692	(Unit chosen) <sup>2</sup>	CCF
18						
19						

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

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> 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	2019 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Bay Point	124 - Bay Point	Chadwick Well 3	128.2	2	300	8	45	
Bay Point	124 - Bay Point	Hill Street Resvs Well 2	355.7	4	500	6	88	
Bay Point	124 - Bay Point	Hill Street WTP Well 1	75.9	3	250	10	125	



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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Bay Point	Bay Point	Evora Resv 1 (North)	0.400	Elev Resv	Steel	
Bay Point	Bay Point	Evora Resv 2 (South)	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	2,830
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	470	-	-	2,480	-	440	-	90
16	Asbestos Cement	-	-	-	-	18,078	-	61,135	70,548	7,290
17	Ductile Iron	-	-	-	-	301	-	1,701	12,575	820
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	100	-	-	543	-	1,110	29,327	3,030
20										
21										
22	Total	-	570	-	-	21,402	-	64,386	113,510	14,060

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	-	-	-	-	-	-	-	-	3,890
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	3,480
28	Asbestos Cement	450	-	40	-	-	-	-	-	157,541
29	Ductile Iron	12,797	-	4,330	-	-	-	-	-	32,524
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,926	-	1,150	-	-	-	-	-	55,186
32										-
33										-
34	Total	33,173	-	5,520	-	-	-	-	-	252,621

<b>SCHEDULE D-4 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	4,788	4,786	-	-
Commercial	212	215	-	-
Industrial	6	6	-	-
Public authorities	17	17	-	-
Irrigation	41	40	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,064	5,064	-	-
Private fire connections	-	-	32	32
Public fire hydrants	-	-	-	-
Total *	5,064	5,064	32	32

\* Data run as of 1/2/2019 and 1/2/2020, respectively.

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	4,895	-
3/4 - in	-	2,990
1 - in	149	1,953
1 1/2 - in	13	14
2 - in	78	96
3 - in	7	1
4 - in	4	7
6 - in	5	22
8 - in	3	13
Other	-	-
Total *	5,154	5,096

\* Data run as of 1/2/2020

<b>SCHEDULE D-6 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 . . . . .	31
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	3,028
2. More than 10, but less than 15 years . . . . .	1,408
3. More than 15 years . . . . .	718

**SCHEDULE D-7**

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	28,232	29,973	25,662	28,656	33,927	40,518	39,592	226,560
Commercial	15,992	12,650	12,760	12,951	14,811	18,077	16,754	103,995
Industrial	2,348	2,537	2,821	2,457	3,301	2,700	2,635	18,799
Public authorities	678	805	731	630	1,708	3,910	2,794	11,256
Irrigation	461	409	373	385	2,695	4,038	3,943	12,304
Other	4	104	84	136	565	528	746	2,167
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,715</b>	<b>46,478</b>	<b>42,431</b>	<b>45,215</b>	<b>57,007</b>	<b>69,771</b>	<b>66,464</b>	<b>375,081</b>

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	42,580	43,701	34,710	38,096	30,477	189,564	416,124	412,412	
Commercial	18,458	16,894	19,521	17,796	13,360	86,029	190,024	186,725	
Industrial	2,692	3,151	2,526	2,895	2,122	13,386	32,185	31,220	
Public authorities	2,038	4,213	2,961	1,454	1,246	11,912	23,168	21,489	
Irrigation	4,689	4,854	3,962	4,419	1,531	19,455	31,759	29,315	
Other	920	107	334	711	421	2,493	4,660	4,699	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>71,377</b>	<b>72,920</b>	<b>64,014</b>	<b>65,371</b>	<b>49,157</b>	<b>322,839</b>	<b>697,920</b>	<b>685,860</b>	

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

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

Total population served \_\_\_\_\_ 21,454 \*

\* Assumes 4.2099 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>21,693</u>
100-3	Construction Work in Progress	\$ <u>607,933</u>
241	Advances for Construction	\$ <u>2,709,459</u>
265	Contributions in Aid of Construction	\$ <u>1,657,628</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)

Gladys m. Farrow  
Signature

909 394-3600  
Telephone Number

May 15, 2020  
Date

## INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5