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2020  
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, 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, 2020 through December 31, 2020. 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	\$ 6,967	\$ -	\$ -	\$ -	\$ 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	257,266	-	-	-	\$ 257,266
16	316	Supply Mains	244,556	-	-	-	\$ 244,556
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 555,858	\$ -	\$ -	\$ -	\$ 555,858
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	314,717	-	-	-	\$ 314,717
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,772,194	12,013	(22,028)	-	\$ 1,762,179
25	325	Other Pumping Plant	273,618	4,324	(1,659)	-	\$ 276,283
26		Total Pumping Plant	\$ 2,360,529	\$ 16,337	\$ (23,687)	\$ -	\$ 2,353,179
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	131,048	-	-	-	\$ 131,048
30	332	Water Treatment Equipment	100,586	-	-	-	\$ 100,586
31		Total Water Treatment Plant	\$ 231,634	\$ -	\$ -	\$ -	\$ 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	116,111	(838)	-	-	\$ 115,273
34	342	Reservoirs and Tanks	2,952,255	-	-	-	\$ 2,952,255
35	343	Transmission and Distribution Mains	13,336,093	456,031	(17,844)	-	\$ 13,774,280
36	344	Fire Mains	24,612	-	-	-	\$ 24,612
37	345	Services	8,156,335	264,339	(7,582)	-	\$ 8,413,092
38	346	Meters	863,344	5,117	(19,600)	-	\$ 848,861
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,382,524	35,793	(2,701)	-	\$ 1,415,616
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 26,831,274	\$ 760,442	\$ (47,727)	\$ -	\$ 27,543,989
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	26,579	-	-	-	\$ 26,579
46	372	Office Furniture and Equipment	37,078	-	-	-	\$ 37,078
47	373	Transportation Equipment	206,423	610	-	-	\$ 207,033
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	14,197	-	-	-	\$ 14,197
51	377	Power Operated Equipment	20,852	-	-	-	\$ 20,852
52	378	Tools, Shop and Garage Equipment	51,032	7,692	-	-	\$ 58,724
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 383,184	\$ 8,302	\$ -	\$ -	\$ 391,486
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	\$ 30,522,380	\$ 785,081	\$ (71,414)	\$ -	\$ 31,236,047

**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 \$ -

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 12/31/2020 (b)	Balance 1/1/2020 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	31,236,044	30,522,378
3		Construction Work in Progress	854,473	607,933
4		General Office Prorate	746,983	746,983
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 32,837,500</b>	<b>\$ 31,877,294</b>
6		Less Accumulated Depreciation		
7		Plant in Service	9,157,329	8,819,770
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 9,157,329</b>	<b>\$ 8,819,770</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,637,887	4,593,304
12		Deferred Investment Tax Credit	34,888	37,588
13		Other Reserves	70,913	69,719
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 4,743,688</b>	<b>\$ 4,700,611</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	1,633,326	1,657,628
17		Advances for Construction	2,614,247	2,709,459
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 4,247,573</b>	<b>\$ 4,367,087</b>
20		<b>Add Materials and Supplies</b>	<b>23,015</b>	<b>21,693</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>189,765</b>	<b>189,765</b>
22		Add General Office, Regions, District Office and CSA allocation	457,473	575,071
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>\$ 15,359,163</b>	<b>\$ 14,776,355</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")	\$ 189,765	\$ 189,765
		* 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)	
		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	8,751,981	67,791			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	435,274	3,298			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	36,066	-			
7	(e) Charged to clearing accounts	21,210	-			
8	(f) Salvage recovered	1,141	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 493,691	\$ 3,298	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(71,414)	-			
13	(b) Cost of removal	(88,017)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (159,431)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,086,241	\$ 71,089	\$ -	\$ -	\$ -
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						
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33						
34						
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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	(3,659)	(935)	-	-	\$ (4,594)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(122,919)	(5,145)	-	-	\$ (128,064)
7	316	Supply Mains	(57,549)	(3,962)	-	-	\$ (61,511)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (184,127)	\$ (10,042)	\$ -	\$ -	\$ (194,169)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(158,282)	(5,980)	-	-	\$ (164,262)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(623,433)	(50,895)	22,028	3,839	\$ (648,461)
16	325	Other Pumping Plant	(129,215)	(11,080)	1,659	-	\$ (138,636)
17		Total Pumping Plant	\$ (910,930)	\$ (67,955)	\$ 23,687	\$ 3,839	\$ (951,359)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(196,364)	-	-	-	\$ (196,364)
21	332	Water Treatment Equipment	402,911	(27,641)	-	-	\$ 375,270
22		Total Water Treatment Plant	\$ 206,547	\$ (27,641)	\$ -	\$ -	\$ 178,906
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(5,487)	(5,380)	-	-	\$ (10,867)
26	342	Reservoirs and Tanks	145,544	(56,388)	-	-	\$ 89,156
27	343	Transmission and Distribution Mains	(4,051,492)	(149,107)	17,844	27,634	\$ (4,155,121)
28	344	Fire Mains	(3,678)	(487)	-	-	\$ (4,165)
29	345	Services	(3,014,412)	(88,646)	7,582	41,947	\$ (3,053,529)
30	346	Meters	(376,543)	(38,525)	19,600	7,608	\$ (387,860)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(513,693)	(19,447)	2,701	5,848	\$ (524,591)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (7,762,209)	\$ (357,980)	\$ 47,727	\$ 83,037	\$ (7,989,425)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(11,652)	(311)	-	-	\$ (11,963)
38	372	Office Furniture and Equipment	(6,485)	(3,428)	-	-	\$ (9,913)
39	373	Transportation Equipment	(36,921)	(21,210)	-	-	\$ (58,131)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1)	-	-	-	\$ (1)
42	376	Communication Equipment	(10,664)	(251)	-	-	\$ (10,915)
43	377	Power Operated Equipment	(6,997)	(363)	-	-	\$ (7,360)
44	378	Tools, Shop and Garage Equipment	(28,542)	(3,369)	-	-	\$ (31,911)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (101,262)	\$ (28,932)	\$ -	\$ -	\$ (130,194)
49		Total	\$ (8,751,981)	\$ (492,550)	\$ 71,414	\$ 86,876	\$ (9,086,241)

**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	3,702,193	3,557,129	\$ 145,064
4		601-1.2 Metered Sales Low Income Discount (Debit)	(226,501)	(225,287)	\$ (1,214)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	230,536	228,908	\$ 1,628
6		601-2 Commercial Sales	1,572,621	1,518,681	\$ 53,940
7		601-3 Industrial Sales	234,029	226,608	\$ 7,421
8		601-4 Sales to Public Authorities	234,178	217,563	\$ 16,615
9		Sub-total	\$ 5,747,056	\$ 5,523,602	\$ 223,454
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	350,603	306,017	\$ 44,586
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 350,603	\$ 306,017	\$ 44,586
22	604	Private Fire Protection Service	12,009	11,845	\$ 164
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	(21,971)	(17,917)	\$ (4,054)
28		Sub-total	\$ (9,962)	\$ (6,072)	\$ (3,890)
29		Total Water Service Revenues	\$ 6,087,697	\$ 5,823,547	\$ 264,150
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <u>(1)</u>	878,054	508,349	\$ 369,705
32	611	Miscellaneous Service Revenues	5,220	35,556	\$ (30,336)
33	612	Rent from Water Property	13,968	14,559	\$ (591)
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	1	\$ (1)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 897,242	\$ 558,465	\$ 338,777
38	501	Total operating revenues	\$ 6,984,939	\$ 6,382,012	\$ 602,927

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

**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		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	2,164,728	2,046,996	\$ 117,732
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>				\$ 2,164,728	\$ 2,046,996	\$ 117,732
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		21,465	14,322	\$ 7,143
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		31,818	27,847	\$ 3,971
28	725	Miscellaneous expenses	A			24	7	\$ 17
29	726	Fuel or power purchased for pumping	A	B	C	71,300	68,783	\$ 2,517
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		18,883	17,672	\$ 1,211
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 143,490	\$ 128,631	\$ 14,859

**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			67,729	67,980	\$ (251)
43	743	Miscellaneous expenses	A	B		13,537	13,744	\$ (207)
44	744	Chemicals and filtering materials	A	B		4,630	3,432	\$ 1,198
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		2,086	1,885	\$ 201
49	748	Maintenance of water treatment equipment	A	B		1,635	7,543	\$ (5,908)
50		<b>Total water treatment expenses</b>				\$ 89,617	\$ 94,584	\$ (4,967)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		21,582	14,322	\$ 7,260
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			18,051	14,770	\$ 3,281
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			48	36	\$ 12
58	754	Meter expenses	A			32,565	38,299	\$ (5,734)
59	755	Customer installations expenses	A			5,656	7,169	\$ (1,513)
60	756	Miscellaneous expenses	A			69,898	59,472	\$ 10,426
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		9,081	6,059	\$ 3,022
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		8,826	37,536	\$ (28,710)
66	761	Maintenance of trans. and distribution mains	A			39,693	38,453	\$ 1,240
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			10,142	25,326	\$ (15,184)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,846	8,616	\$ 230
72	765	Maintenance of hydrants	A			17,266	8,202	\$ 9,064
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 241,654	\$ 258,260	\$ (16,606)

**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			61,218	57,460	\$ 3,758	
78	771	Supervision	A	B	30,546	20,382	\$ 10,164	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	40,921	38,178	\$ 2,743	
81	773	Customer records and collection expenses	A		45,412	78,961	\$ (33,549)	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	21	\$ (21)	
84	775	Uncollectible accounts	A	B	37,162	26,678	\$ 10,484	
85		<b>Total customer account expenses</b>			\$ 215,259	\$ 221,680	\$ (6,421)	
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		342	10,217	\$ (9,875)	
91	783	Advertising expenses	A		(154)	(348)	\$ 194	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		<b>Total sales expenses</b>			\$ 188	\$ 9,869	\$ (9,681)	
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			708,596	679,359	\$ 29,237	
102	791	Administrative and general salaries	A	B	3,234	3,012	\$ 222	
103	792	Office supplies and other expenses	A	B	46,651	49,077	\$ (2,426)	
104	793	Property insurance	A		-	-	\$ -	
105	793	Property insurance, injuries and damages		B			\$ -	
106	794	Injuries and damages	A		36,246	25,721	\$ 10,525	
107	795	Employees' pensions and benefits	A	B	158,931	142,606	\$ 16,325	
108	796	Franchise requirements	A	B	164	543	\$ (379)	
109	797	Regulatory commission expenses	A	B	-	-	\$ -	
110	798	Outside services employed	A		3,650	6,526	\$ (2,876)	
111	798	Miscellaneous other general expenses		B			\$ -	
112	798	Miscellaneous other general operation expenses					\$ -	
113	799	Miscellaneous general expenses	A		626	500	\$ 126	
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	12,250	1,290	\$ 10,960	
116		<b>Total administrative and general expenses</b>			\$ 970,348	\$ 908,634	\$ 61,714	
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges <u>(1)</u>			878,054	508,349	\$ 369,705	
119	811	Rents	A	B	23,480	24,835	\$ (1,355)	
120	812	Administrative expenses transferred - Cr.	A	B	-	-	\$ -	
121	813	Duplicate charges - Cr.	A	B	-	-	\$ -	
122		<b>Total miscellaneous</b>			\$ 901,534	\$ 533,184	\$ 368,350	
123		<b>Total operating expenses</b>			\$ 4,726,818	\$ 4,201,838	\$ 524,980	

(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")	\$ 221,461	221,461			
2	CA corp franchise taxes ("CCFT")(current)	\$ 86,650	86,650			
3	Property taxes	\$ 226,634	226,634			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 9,405	9,405			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 1,092	1,092			
8	Payroll taxes	\$ 30,106	30,106			
9	Franchise taxes including licenses & filing fees	\$ 69,576	69,576			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 644,925	\$ 644,925	\$ -	\$ -	\$ -

**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			
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from	Contra Costa Water District					
17	Annual quantities purchased			824,832	(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	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Bay Point	124 - Bay Point	Chadwick Well 3	107.9	2	300	8	45	
Bay Point	124 - Bay Point	Hill Street Resvs Well 2	75.2	8	500	6	88	
Bay Point	124 - Bay Point	Hill Street WTP Well 1	370.3	21	250	10	125	



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

RMA	System	Reservoir	Volume (MG)	Type	Material	Remarks
Bay Point	124 - Bay Point	Evora Resv 1 (North)	0.400	Elev Resv	Steel	
Bay Point	124 - Bay Point	Evora Resv 2 (South)	0.500	Elev Resv	Steel	
Bay Point	124 - Bay Point	Hill Street Resvs Reservoir 1	0.127	Elev Resv	Steel	Out of Service
Bay Point	124 - Bay Point	Hill Street Resvs Reservoir 2	0.500	Elev Resv	Steel	Out of Service
Bay Point	124 - Bay Point	Hill Street Resvs Reservoir 3	1.000	Elev Resv	Steel	
Bay Point	124 - Bay Point	Madison Reservoir	0.519	Elev Resv	Concrete	
Bay Point	124 - 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	-	345	-	-	2,480	-	440	-	90
16	Asbestos Cement	-	-	-	-	18,078	-	61,135	70,533	7,290
17	Ductile Iron	-	-	-	-	301	-	1,701	12,575	820
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	100	-	-	543	-	1,250	29,347	3,030
20										
21										
22	Total	-	445	-	-	21,402	-	64,526	113,515	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	-	-	-	-	-	-	-	-	3,355
28	Asbestos Cement	450	-	40	-	-	-	-	-	157,526
29	Ductile Iron	12,797	-	4,330	-	-	-	-	-	32,524
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	19,926	-	1,150	-	-	-	-	-	55,346
32										
33										
34	Total	33,173	-	5,520	-	-	-	-	-	252,641

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	4,786	4,794	-	-
Commercial	215	215	-	-
Industrial	6	6	-	-
Public authorities	17	17	-	-
Irrigation	40	42	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,064	5,074	-	-
Private fire connections	-	-	32	33
Public fire hydrants	-	-	-	-
Total *	5,064	5,074	32	33

\* Data run as of 1/2/2020 and 1/4/2021, respectively.

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	4,899	-
3/4 - in	-	2,990
1 - in	150	1,961
1 1/2 - in	14	14
2 - in	78	98
3 - in	7	1
4 - in	5	8
6 - in	5	21
8 - in	3	14
Other	-	-
Total *	5,161	5,107

\* Data run as of 1/4/2021

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	106
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	3,058
2. More than 10, but less than 15 years . . . . .	1,250
3. More than 15 years . . . . .	853

**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	30,142	30,407	28,637	33,094	40,007	41,660	48,323	252,270
Commercial	14,201	15,654	13,398	15,063	17,716	18,901	18,365	113,298
Industrial	1,647	2,580	1,704	1,723	1,028	8,327	2,503	19,512
Public authorities	676	1,009	1,735	1,640	2,092	2,503	2,959	12,614
Irrigation	980	1,049	1,219	2,619	2,675	4,170	5,190	17,902
Other	131	192	742	382	687	834	981	3,949
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,777</b>	<b>50,891</b>	<b>47,435</b>	<b>54,521</b>	<b>64,205</b>	<b>76,395</b>	<b>78,321</b>	<b>419,545</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	46,337	44,708	40,640	40,270	32,307	204,262	456,532	416,124	
Commercial	23,965	20,214	19,498	21,030	15,265	99,972	213,270	190,024	
Industrial	2,834	3,208	1,423	2,696	2,333	12,494	32,006	32,185	
Public authorities	2,959	3,142	2,447	1,954	1,365	11,867	24,481	23,168	
Irrigation	4,470	4,692	3,950	3,631	2,110	18,853	36,755	31,759	
Other	766	797	83	96	81	1,823	5,772	4,660	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>81,331</b>	<b>76,761</b>	<b>68,041</b>	<b>69,677</b>	<b>53,461</b>	<b>349,271</b>	<b>768,816</b>	<b>697,920</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 \_\_\_\_\_ 21,411 \*

\* Assumes 4.1924 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>23,015</u>
100-3	Construction Work in Progress	\$ <u>854,473</u>
241	Advances for Construction	\$ <u>2,614,247</u>
265	Contributions in Aid of Construction	\$ <u>1,633,326</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 17, 2021  
Date

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