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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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, 2022**, 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

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, 2021 through December 31, 2021. 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	56,863	-	-	\$ 208,897
5		Total Intangible Plant	\$ 152,934	\$ 56,863	\$ -	\$ -	\$ 209,797
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 6,967	\$ -	\$ -	\$ -	\$ 6,967
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	257,266	3,448	(2,215)	-	\$ 258,499
16	316	Supply Mains	244,556	-	-	-	\$ 244,556
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 555,858	\$ 3,448	\$ (2,215)	\$ -	\$ 557,091
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	314,717	-	-	-	\$ 314,717
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,762,179	16,971	(16,414)	-	\$ 1,762,736
25	325	Other Pumping Plant	276,283	3,171	-	-	\$ 279,454
26		Total Pumping Plant	\$ 2,353,179	\$ 20,142	\$ (16,414)	\$ -	\$ 2,356,907
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	131,048	-	-	-	\$ 131,048
30	332	Water Treatment Equipment	100,586	28,124	(1,725)	-	\$ 126,985
31		Total Water Treatment Plant	\$ 231,634	\$ 28,124	\$ (1,725)	\$ -	\$ 258,033

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	115,273	741,510	-	-	\$ 856,783
34	342	Reservoirs and Tanks	2,952,255	-	-	-	\$ 2,952,255
35	343	Transmission and Distribution Mains	13,774,280	697,441	(22,939)	-	\$ 14,448,782
36	344	Fire Mains	24,612	17,127	-	-	\$ 41,739
37	345	Services	8,413,092	199,061	(17,954)	-	\$ 8,594,199
38	346	Meters	848,861	34,252	(10,558)	-	\$ 872,555
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,415,616	96,425	(2,557)	-	\$ 1,509,484
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 27,543,989	\$ 1,785,816	\$ (54,008)	\$ -	\$ 29,275,797
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	26,579	-	-	-	\$ 26,579
46	372	Office Furniture and Equipment	37,078	5,961	-	9,145	\$ 52,184
47	373	Transportation Equipment	207,033	-	-	-	\$ 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	58,724	7,051	(4,555)	-	\$ 61,220
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 391,486	\$ 13,012	\$ (4,555)	\$ 9,145	\$ 409,088
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	\$ 31,236,047	\$ 1,907,405	\$ (78,917)	\$ 9,145	\$ 33,073,680

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	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 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	33,073,677	31,236,044
3		Construction Work in Progress	1,350,058	854,473
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 35,170,719	\$ 32,837,500
6		Less Accumulated Depreciation		
7		Plant in Service	9,479,218	9,157,329
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,479,218	\$ 9,157,329
10		Less Other Reserves		
11		Deferred Income Taxes	4,766,253	4,637,887
12		Deferred Investment Tax Credit	32,188	34,888
13		Other Reserves	79,528	70,913
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,877,969	\$ 4,743,688
15		Less Adjustments		
16		Contributions in Aid of Construction	2,576,574	1,633,326
17		Advances for Construction	2,519,035	2,614,247
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,095,609	\$ 4,247,573
20		Add Materials and Supplies	20,717	23,015
21		Add Working Cash (=Line 34)	189,765	189,765
22		Add General Office, Regions, District Office and CSA allocation	481,083	457,473
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 16,409,487	\$ 15,359,163
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")	\$ 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	9,086,241	71,089			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	465,231	4,850			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	37,720	-			
7	(e) Charged to clearing accounts	21,242	-			
8	(f) Salvage recovered	1,018	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 525,211	\$ 4,850	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(78,917)	-			
13	(b) Cost of removal	(129,812)	-			
14	(c) All other debits ¹	(557)	-			
15	Total debits	\$ (209,286)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,402,166	\$ 75,939	\$ -	\$ -	\$ -
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						
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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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(4,594)	(935)	-	-	\$ (5,529)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(128,064)	(5,158)	2,215	1,653	\$ (129,354)
7	316	Supply Mains	(61,511)	(3,962)	-	-	\$ (65,473)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (194,169)	\$ (10,055)	\$ 2,215	\$ 1,653	\$ (200,356)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(164,262)	(5,980)	-	-	\$ (170,242)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(648,461)	(50,759)	16,414	-	\$ (682,806)
16	325	Other Pumping Plant	(138,636)	(11,198)	-	1,516	\$ (148,318)
17		Total Pumping Plant	\$ (951,359)	\$ (67,937)	\$ 16,414	\$ 1,516	\$ (1,001,366)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(196,364)	-	-	-	\$ (196,364)
21	332	Water Treatment Equipment	375,270	(31,268)	1,725	1,776	\$ 347,503
22		Total Water Treatment Plant	\$ 178,906	\$ (31,268)	\$ 1,725	\$ 1,776	\$ 151,139
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(10,867)	(22,600)	-	-	\$ (33,467)
26	342	Reservoirs and Tanks	89,156	(56,388)	-	-	\$ 32,768
27	343	Transmission and Distribution Mains	(4,155,121)	(155,227)	22,939	51,322	\$ (4,236,087)
28	344	Fire Mains	(4,165)	(657)	-	-	\$ (4,822)
29	345	Services	(3,053,529)	(90,989)	17,954	56,288	\$ (3,070,276)
30	346	Meters	(387,860)	(38,732)	10,558	9,204	\$ (406,830)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(524,591)	(20,330)	2,557	3,390	\$ (538,974)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (7,989,425)	\$ (384,923)	\$ 54,008	\$ 120,204	\$ (8,200,136)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(11,963)	(311)	-	-	\$ (12,274)
38	372	Office Furniture and Equipment	(9,913)	(4,161)	557	1,670	\$ (11,847)
39	373	Transportation Equipment	(58,131)	(21,242)	-	-	\$ (79,373)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1)	-	-	-	\$ (1)
42	376	Communication Equipment	(10,915)	(251)	-	-	\$ (11,166)
43	377	Power Operated Equipment	(7,360)	(363)	-	-	\$ (7,723)
44	378	Tools, Shop and Garage Equipment	(31,911)	(3,682)	4,555	1,975	\$ (29,063)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (130,194)	\$ (30,010)	\$ 5,112	\$ 3,645	\$ (151,447)
49		Total	\$ (9,086,241)	\$ (524,193)	\$ 79,474	\$ 128,794	\$ (9,402,166)

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	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,848,904	3,702,193	\$ 146,711
4		601-1.2 Metered Sales Low Income Discount (Debit)	(258,228)	(226,501)	\$ (31,727)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	261,468	230,536	\$ 30,932
6		601-2 Commercial Sales	1,656,171	1,572,621	\$ 83,550
7		601-3 Industrial Sales	240,684	234,029	\$ 6,655
8		601-4 Sales to Public Authorities	220,389	234,178	\$ (13,789)
9		Sub-total	\$ 5,969,388	\$ 5,747,056	\$ 222,332
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	368,706	350,603	\$ 18,103
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 368,706	\$ 350,603	\$ 18,103
22	604	Private Fire Protection Service	12,315	12,009	\$ 306
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	10,090	(21,971)	\$ 32,061
28		Sub-total	\$ 22,405	\$ (9,962)	\$ 32,367
29		Total Water Service Revenues	\$ 6,360,499	\$ 6,087,697	\$ 272,802
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	770,130	878,054	\$ (107,924)
32	611	Miscellaneous Service Revenues	3,605	5,220	\$ (1,615)
33	612	Rent from Water Property	13,968	13,968	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 787,703	\$ 897,242	\$ (109,539)
38	501	Total operating revenues	\$ 7,148,202	\$ 6,984,939	\$ 163,263

(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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	2,255,697	2,164,728	\$ 90,969
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				\$ 2,255,697	\$ 2,164,728	\$ 90,969
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		22,441	21,465	\$ 976
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		31,937	31,818	\$ 119
28	725	Miscellaneous expenses	A			842	24	\$ 818
29	726	Fuel or power purchased for pumping	A	B	C	80,019	71,300	\$ 8,719
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		24,805	18,883	\$ 5,922
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 160,044	\$ 143,490	\$ 16,554

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		342	-	\$ 342
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			70,055	67,729	\$ 2,326
43	743	Miscellaneous expenses	A	B		7,486	13,537	\$ (6,051)
44	744	Chemicals and filtering materials	A	B		5,422	4,630	\$ 792
45		Maintenance						
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		2,111	2,086	\$ 25
49	748	Maintenance of water treatment equipment	A	B		(3)	1,635	\$ (1,638)
50		Total water treatment expenses				\$ 85,413	\$ 89,617	\$ (4,204)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		22,441	21,582	\$ 859
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			8,927	18,051	\$ (9,124)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	48	\$ (48)
58	754	Meter expenses	A			33,349	32,565	\$ 784
59	755	Customer installations expenses	A			6,804	5,656	\$ 1,148
60	756	Miscellaneous expenses	A			79,265	69,898	\$ 9,367
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		9,494	9,081	\$ 413
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		6,651	8,826	\$ (2,175)
66	761	Maintenance of trans. and distribution mains	A			46,086	39,693	\$ 6,393
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			11,428	10,142	\$ 1,286
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			9,308	8,846	\$ 462
72	765	Maintenance of hydrants	A			9,099	17,266	\$ (8,167)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 242,852	\$ 241,654	\$ 1,198

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				53,471	61,218	\$ (7,747)
78	771	Supervision	A	B		31,936	30,546	\$ 1,390
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		39,372	40,921	\$ (1,549)
81	773	Customer records and collection expenses	A			20,671	45,412	\$ (24,741)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	39,137	37,162	\$ 1,975
85		Total customer account expenses				\$ 184,587	\$ 215,259	\$ (30,672)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			26,198	342	\$ 25,856
91	783	Advertising expenses	A			-	(154)	\$ 154
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 26,198	\$ 188	\$ 26,010
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				767,832	708,596	\$ 59,236
102	791	Administrative and general salaries	A	B	C	2,531	3,234	\$ (703)
103	792	Office supplies and other expenses	A	B	C	49,388	46,651	\$ 2,737
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			35,244	36,246	\$ (1,002)
107	795	Employees' pensions and benefits	A	B	C	140,070	158,931	\$ (18,861)
108	796	Franchise requirements	A	B	C	166	164	\$ 2
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			200	3,650	\$ (3,450)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			489	626	\$ (137)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	14,660	12,250	\$ 2,410
116		Total administrative and general expenses				\$ 1,010,580	\$ 970,348	\$ 40,232
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				770,130	878,054	\$ (107,924)
119	811	Rents	A	B	C	26,355	23,480	\$ 2,875
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 796,485	\$ 901,534	\$ (105,049)
123		Total operating expenses				\$ 4,761,856	\$ 4,726,818	\$ 35,038

(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")	\$ 196,261	196,261			
2	CA corp franchise taxes ("CCFT")(current)	\$ 86,065	86,065			
3	Property taxes	\$ 257,251	257,251			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 28,063	28,063			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (928)	(928)			
8	Payroll taxes	\$ 28,502	28,502			
9	Franchise taxes including licenses & filing fees	\$ 80,747	80,747			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 675,961	\$ 675,961	\$ -	\$ -	\$ -

**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		
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	814,934	(Unit chosen) ² CCF
18			
19			

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

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

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

RMA	System	Well	Depth to Water	2020 Prod (AF)	Well Depth (ft)	Well Diam (in)	Design Flow (gpm)	Remarks
Bay Point	124 - Bay Point	Hill Street Resvs Well 2		0	500	6	88	
Bay Point	124 - Bay Point	Hill Street WTP Well 1	77.7	31	250	10	130	

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 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	-	-	-	-	-	-	1,439	-	2,620
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	208	-	-	351	-	-	801	172
16	Asbestos Cement	-	-	-	-	20,002	-	63,101	66,450	6,613
17	Ductile Iron	-	-	-	-	344	-	1,208	14,524	60
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	109	-	-	502	-	1,719	34,430	3,155
20										
21										
22	Total	-	317	-	-	21,199	-	67,467	116,206	12,621

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	-	-	-	-	-	-	-	-	4,059
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	1,533
28	Asbestos Cement	-	-	-	-	-	-	-	-	156,166
29	Ductile Iron	13,547	-	5,338	-	-	-	-	-	35,021
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	20,958	-	1,141	-	-	-	-	-	62,015
32										
33										
34	Total	34,505	-	6,479	-	-	-	-	-	258,795

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	4,794	4,791	-	-
Commercial	215	212	-	-
Industrial	6	6	-	-
Public authorities	17	16	-	-
Irrigation	42	42	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,074	5,067	-	-
Private fire connections	-	-	33	33
Public fire hydrants	-	-	-	-
Total *	5,074	5,067	33	33

* Data run as of 1/14/2021 and 1/24/2022, 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	4,890	
3/4 - in	-	2,985
1 - in	153	1,957
1 1/2 - in	14	14
2 - in	78	98
3 - in	7	2
4 - in	5	8
6 - in	5	22
8 - in	3	14
Other	-	-
Total *	5,155	5,100

* Data run as of 1/24/2022

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 . . .	34
2. Used, before repair	23
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,148
2. More than 10, but less than 15 years	869
3. More than 15 years	1,074

* Data run as of 2/25/2022

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	33,740	30,194	29,004	36,657	40,473	40,545	44,100	254,713
Commercial	17,245	14,988	12,491	18,624	19,730	18,817	21,365	123,260
Industrial	3,042	2,170	1,761	2,106	2,395	3,200	2,636	17,310
Public authorities	1,037	867	306	1,000	2,623	2,474	3,083	11,390
Irrigation	680	735	944	2,600	5,126	4,949	5,659	20,693
Other	101	97	409	646	891	908	1,024	4,076
Contract	-	-	-	-	-	-	-	-
Total	55,845	49,051	44,915	61,633	71,238	70,893	77,867	431,442

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	40,468	41,761	36,813	31,839	28,517	179,398	434,111	456,532	
Commercial	20,552	20,633	20,216	18,615	15,195	95,211	218,471	213,270	
Industrial	2,313	3,306	4,370	3,549	2,612	16,150	33,460	32,006	
Public authorities	3,463	3,023	2,264	1,086	944	10,780	22,170	24,481	
Irrigation	5,730	5,837	4,744	1,815	581	18,707	39,400	36,755	
Other	777	916	214	194	127	2,228	6,304	5,772	
Contract	-	-	-	-	-	-	-	-	
Total	73,303	75,476	68,621	57,098	47,976	322,474	753,916	768,816	

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 _____ 21,154 *

* Assume 4.1479 per household times 5,100 active service connections (see schedule D5)

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>20,717</u>
100-3	Construction Work in Progress	\$ <u>1,350,058</u>
241	Advances for Construction	\$ <u>2,519,035</u>
265	Contributions in Aid of Construction	\$ <u>2,576,574</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

Digitally signed by Gladys M.
Farrow
Date: 2022.05.17 18:42:16 -07'00'

Signature

909 394-3600
Telephone Number

May 20, 2022
Date

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