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2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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, 2023**, 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, 2022 through December 31, 2022. 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	208,897	259	-	-	\$ 209,156
5		Total Intangible Plant	\$ 209,797	\$ 259	\$ -	\$ -	\$ 210,056
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	258,499	-	-	-	\$ 258,499
16	316	Supply Mains	244,556	-	-	-	\$ 244,556
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 557,091	\$ -	\$ -	\$ -	\$ 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	1,762,736	114,297	(28,934)	-	\$ 1,848,099
25	325	Other Pumping Plant	279,454	-	-	-	\$ 279,454
26		Total Pumping Plant	\$ 2,356,907	\$ 114,297	\$ (28,934)	\$ -	\$ 2,442,270
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	131,048	-	-	-	\$ 131,048
30	332	Water Treatment Equipment	126,985	(5,992)	(28,464)	-	\$ 92,529
31		Total Water Treatment Plant	\$ 258,033	\$ (5,992)	\$ (28,464)	\$ -	\$ 223,577

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	856,783	(741,510)	-	-	\$ 115,273
34	342	Reservoirs and Tanks	2,952,255	838,701	-	-	\$ 3,790,956
35	343	Transmission and Distribution Mains	14,448,782	1,219,145	(12,465)	-	\$ 15,655,462
36	344	Fire Mains	41,739	24,975	-	-	\$ 66,714
37	345	Services	8,594,199	370,800	(10,794)	-	\$ 8,954,204
38	346	Meters	872,555	15,534	(7,385)	-	\$ 880,704
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,509,484	49,316	-	-	\$ 1,558,800
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 29,275,797	\$ 1,776,962	\$ (30,645)	\$ -	\$ 31,022,114
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	26,579	-	-	-	\$ 26,579
46	372	Office Furniture and Equipment	52,184	-	-	-	\$ 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	61,220	2,799	-	-	\$ 64,019
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 409,088	\$ 2,799	\$ -	\$ -	\$ 411,887
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	\$ 33,073,680	\$ 1,888,324	\$ (88,042)	\$ -	\$ 34,873,961

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 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	34,873,958	33,073,677
3		Construction Work in Progress	991,494	1,350,058
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 36,612,435	\$ 35,170,719
6		Less Accumulated Depreciation		
7		Plant in Service	9,617,003	9,479,218
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,617,003	\$ 9,479,218
10		Less Other Reserves		
11		Deferred Income Taxes	4,756,028	4,766,253
12		Deferred Investment Tax Credit	29,488	32,188
13		Other Reserves	90,580	79,528
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,876,096	\$ 4,877,969
15		Less Adjustments		
16		Contributions in Aid of Construction	2,873,591	2,576,574
17		Advances for Construction	2,423,824	2,519,035
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,297,415	\$ 5,095,609
20		Add Materials and Supplies	27,781	20,717
21		Add Working Cash (=Line 34)	62,024	189,765
22		Add General Office, Regions, District Office and CSA allocation	494,788	481,083
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 17,406,515	\$ 16,409,487
		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")	\$ 62,024	\$ 189,765
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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	9,402,166	75,939	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	481,810	6,410			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	45,623	-			
7	(e) Charged to clearing accounts	21,242	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 548,675	\$ 6,410	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(88,042)	-			
13	(b) Cost of removal	(329,256)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (417,298)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,533,543	\$ 82,349	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	(5,529)	(935)	-	-	\$ (6,464)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(129,354)	(5,170)	-	-	\$ (134,524)
7	316	Supply Mains	(65,473)	(3,962)	-	-	\$ (69,435)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (200,356)	\$ (10,067)	\$ -	\$ -	\$ (210,423)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(170,242)	(5,980)	-	-	\$ (176,222)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(682,806)	(51,996)	28,934	77,124	\$ (628,744)
16	325	Other Pumping Plant	(148,318)	(11,262)	-	-	\$ (159,580)
17		Total Pumping Plant	\$ (1,001,366)	\$ (69,238)	\$ 28,934	\$ 77,124	\$ (964,546)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(196,364)	-	-	-	\$ (196,364)
21	332	Water Treatment Equipment	347,503	(30,161)	28,464	5,264	\$ 351,070
22		Total Water Treatment Plant	\$ 151,139	\$ (30,161)	\$ 28,464	\$ 5,264	\$ 154,706
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(33,467)	(22,600)	-	33,495	\$ (22,572)
26	342	Reservoirs and Tanks	32,768	(64,398)	-	90,722	\$ 59,092
27	343	Transmission and Distribution Mains	(4,236,087)	(165,573)	12,465	33,496	\$ (4,355,699)
28	344	Fire Mains	(4,822)	(1,074)	-	-	\$ (5,896)
29	345	Services	(3,070,276)	(93,884)	10,794	73,021	\$ (3,080,345)
30	346	Meters	(406,830)	(39,448)	7,385	9,096	\$ (429,797)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(538,974)	(21,325)	-	7,038	\$ (553,261)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (8,200,136)	\$ (408,302)	\$ 30,644	\$ 246,868	\$ (8,330,926)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(12,274)	(311)	-	-	\$ (12,585)
38	372	Office Furniture and Equipment	(11,847)	(4,895)	-	-	\$ (16,742)
39	373	Transportation Equipment	(79,373)	(21,242)	-	-	\$ (100,615)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1)	-	-	-	\$ (1)
42	376	Communication Equipment	(11,166)	(251)	-	-	\$ (11,417)
43	377	Power Operated Equipment	(7,723)	(363)	-	-	\$ (8,086)
44	378	Tools, Shop and Garage Equipment	(29,063)	(3,845)	-	-	\$ (32,908)
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (151,447)	\$ (30,907)	\$ -	\$ -	\$ (182,354)
49		Total	\$ (9,402,166)	\$ (548,675)	\$ 88,042	\$ 329,256	\$ (9,533,543)

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	3,739,312	3,848,904	\$ (109,592)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(283,802)	(258,228)	\$ (25,574)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	287,037	261,468	\$ 25,569
6		601-2 Commercial Sales	1,600,356	1,656,171	\$ (55,815)
7		601-3 Industrial Sales	230,751	240,684	\$ (9,933)
8		601-4 Sales to Public Authorities	239,823	220,389	\$ 19,434
9		Sub-total	\$ 5,813,477	\$ 5,969,388	\$ (155,911)
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	395,733	368,706	\$ 27,027
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 395,733	\$ 368,706	\$ 27,027
22	604	Private Fire Protection Service	12,485	12,315	\$ 170
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	(2,601)	10,090	\$ (12,691)
28		Sub-total	\$ 9,884	\$ 22,405	\$ (12,521)
29		Total Water Service Revenues	\$ 6,219,094	\$ 6,360,499	\$ (141,405)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	228,697	770,130	\$ (541,433)
32	611	Miscellaneous Service Revenues	23,215	3,605	\$ 19,610
33	612	Rent from Water Property	9,922	13,968	\$ (4,046)
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 261,834	\$ 787,703	\$ (525,869)
38	501	Total operating revenues	\$ 6,480,928	\$ 7,148,202	\$ (667,274)

(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					\$ -	
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	2,242,718	2,255,697	\$ (12,979)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
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				\$ 2,242,718	\$ 2,255,697	\$ (12,979)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	21,080	22,441	\$ (1,361)	
23	721	Operation supervision labor and expense					\$ -	
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	31,448	31,937	\$ (489)	
28	725	Miscellaneous expenses	A		3,039	842	\$ 2,197	
29	726	Fuel or power purchased for pumping	A	B	C	92,999	80,019	\$ 12,980
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	-	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
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	27,122	24,805	\$ 2,317	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses				\$ 175,688	\$ 160,044	\$ 15,644

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		(3)	342	\$ (345)
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			79,601	70,055	\$ 9,546
43	743	Miscellaneous expenses	A	B		14,602	7,486	\$ 7,116
44	744	Chemicals and filtering materials	A	B		4,614	5,422	\$ (808)
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		1,693	2,111	\$ (418)
49	748	Maintenance of water treatment equipment	A	B		-	(3)	\$ 3
50		Total water treatment expenses				\$ 100,507	\$ 85,413	\$ 15,094
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		21,080	22,441	\$ (1,361)
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			11,411	8,927	\$ 2,484
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			79	-	\$ 79
58	754	Meter expenses	A			42,885	33,349	\$ 9,536
59	755	Customer installations expenses	A			7,807	6,804	\$ 1,003
60	756	Miscellaneous expenses	A			98,828	79,265	\$ 19,563
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		8,918	9,494	\$ (576)
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		12,409	6,651	\$ 5,758
66	761	Maintenance of trans. and distribution mains	A			55,264	46,086	\$ 9,178
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			11,447	11,428	\$ 19
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			9,634	9,308	\$ 326
72	765	Maintenance of hydrants	A			7,345	9,099	\$ (1,754)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 287,107	\$ 242,852	\$ 44,255

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				64,188	53,471	\$ 10,717
78	771	Supervision	A	B		29,998	31,936	\$ (1,938)
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		48,087	39,372	\$ 8,715
81	773	Customer records and collection expenses	A			9,600	20,671	\$ (11,071)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			31	-	\$ 31
84	775	Uncollectible accounts	A	B	C	38,760	39,137	\$ (377)
85		Total customer account expenses				\$ 190,664	\$ 184,587	\$ 6,077
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			4,387	26,198	\$ (21,811)
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 4,387	\$ 26,198	\$ (21,811)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				797,964	767,832	\$ 30,132
102	791	Administrative and general salaries	A	B	C	1,440	2,531	\$ (1,091)
103	792	Office supplies and other expenses	A	B	C	53,925	49,388	\$ 4,537
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			33,737	35,244	\$ (1,507)
107	795	Employees' pensions and benefits	A	B	C	106,530	140,070	\$ (33,540)
108	796	Franchise requirements	A	B	C	235	166	\$ 69
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			10,121	200	\$ 9,921
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			525	489	\$ 36
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	4,083	14,660	\$ (10,577)
116		Total administrative and general expenses				\$ 1,008,560	\$ 1,010,580	\$ (2,020)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				228,697	770,130	\$ (541,433)
119	811	Rents	A	B	C	26,760	26,355	\$ 405
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 255,457	\$ 796,485	\$ (541,028)
123		Total operating expenses				\$ 4,265,088	\$ 4,761,856	\$ (496,768)

(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")	\$ 139,119	139,119			
2	CA corp franchise taxes ("CCFT")(current)	\$ 63,989	63,989			
3	Property taxes	\$ 276,641	276,641			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 41,221	41,221			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 481	481			
8	Payroll taxes	\$ 26,666	26,666			
9	Franchise taxes including licenses & filing fees	\$ 60,135	60,135			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 608,251	\$ 608,251	\$ -	\$ -	\$ -

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

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

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

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

Purchased Water for Resale			
16	Purchased from	Contra Costa Water District	
17	Annual quantities purchased	740,270 (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	35.6	1	500	6	88	
Bay Point	124 - Bay Point	Hill Street WTP Well 1	126.3	114	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	-	-	-	-	5	801	172
16	Asbestos Cement	-	-	-	-	20,002	-	63,101	66,316	6,613
17	Ductile Iron	-	-	-	-	318	-	1,216	14,860	60
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	109	-	-	463	-	1,721	34,459	3,468
20										
21										
22	Total	-	317	-	-	20,783	-	67,482	116,437	12,934

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	-	-	-						1,187
28	Asbestos Cement	-	-	-						156,031
29	Ductile Iron	14,227	-	5,338						36,020
30	HDPE	-	-	-						-
31	PVC	20,924	-	1,141						62,285
32										-
33										-
34	Total	35,151	-	6,479	-	-	-	-	-	259,583

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	4,791	4,784	-	-
Commercial	212	212	-	-
Industrial	6	6	-	-
Public authorities	16	16	-	-
Irrigation	42	45	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,067	5,063	-	-
Private fire connections	-	-	33	34
Public fire hydrants	-	-	-	-
Total *	5,067	5,063	33	34

* Data run as of 1/24/2022 and 1/3/2023, 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	4,887	-
3/4 - in	-	2,965
1 - in	155	1,973
1 1/2 - in	14	14
2 - in	79	99
3 - in	7	1
4 - in	5	8
6 - in	5	23
8 - in	3	14
Other	-	-
Total *	5,155	5,097

* Data run as of 3/15/2023 for meters and 1/3/2023 for active service connections, respectively.

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 . . .	10
2. Used, before repair	1
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,099
2. More than 10, but less than 15 years	725
3. More than 15 years	1,333

* Data run as of 1/4/23

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	31,005	29,713	28,833	34,726	32,873	36,520	40,197	233,867
Commercial	16,261	20,173	15,764	18,513	19,035	18,615	21,134	129,495
Industrial	2,404	2,753	2,479	2,292	3,347	2,324	3,033	18,632
Public authorities	796	952	1,372	1,638	2,413	3,080	3,244	13,495
Irrigation	709	685	1,514	4,141	4,571	5,449	5,956	23,025
Other	216	156	129	150	39	142	151	983
Contract	-	-	-	-	-	-	-	-
Total	51,391	54,432	50,091	61,460	62,278	66,130	73,715	419,497

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	37,008	40,112	35,875	33,327	29,260	175,582	409,449	434,111
Commercial	20,221	20,497	19,421	17,570	15,875	93,584	223,079	218,471
Industrial	2,533	2,918	3,497	2,444	1,899	13,291	31,923	33,460
Public authorities	2,867	3,287	4,147	997	724	12,022	25,517	22,170
Irrigation	5,452	5,281	5,005	2,520	885	19,143	42,168	39,400
Other	151	152	156	145	141	745	1,728	6,304
Contract	-	-	-	-	-	-	-	-
Total	68,232	72,247	68,101	57,003	48,784	314,367	733,864	753,916

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 _____ 20,991 *

* Assume 4.11826 per household times 5,097 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><u>27,781</u></u>
100-3	Construction Work in Progress	\$	<u><u>991,494</u></u>
241	Advances for Construction	\$	<u><u>2,423,824</u></u>
265	Contributions in Aid of Construction	\$	<u><u>2,873,591</u></u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Gladys Farrow
 Name of District Manager or Equivalent (Please Print)

of Bay Point District
 Name of District

of Golden State Water Company
 Name of Utility

at 53-B Manor Drive, Baypoint, CA 94565
 Address of District Office

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

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

Gladys M. Farrow Digitally signed by Gladys M. Farrow
 Date: 2023.05.26 08:05:50 -07'00'
 Signature

909 394-3600
 Telephone Number

May 31, 2023
 Date

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