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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024**, 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, 2023 through December 31, 2023. 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	209,156	-	-	-	\$ 209,156
5		Total Intangible Plant	\$ 210,056	\$ -	\$ -	\$ -	\$ 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	11,550	(3,351)	-	\$ 322,915
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,848,099	-	(183,643)	-	\$ 1,664,456
25	325	Other Pumping Plant	279,454	-	-	-	\$ 279,454
26		Total Pumping Plant	\$ 2,442,270	\$ 11,550	\$ (186,994)	\$ -	\$ 2,266,826
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	131,048	17,526	(36,591)	-	\$ 111,982
30	332	Water Treatment Equipment	92,529	-	-	-	\$ 92,529
31		Total Water Treatment Plant	\$ 223,577	\$ 17,526	\$ (36,591)	\$ -	\$ 204,511

<p align="center">SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)</p>							
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	-	-	-	\$ 115,273
34	342	Reservoirs and Tanks	3,790,956	(34,544)	-	-	\$ 3,756,412
35	343	Transmission and Distribution Mains	15,655,462	667,053	(38,022)	-	\$ 16,284,493
36	344	Fire Mains	66,714	-	-	-	\$ 66,714
37	345	Services	8,954,204	251,945	(11,221)	-	\$ 9,194,928
38	346	Meters	880,704	14,274	(7,614)	-	\$ 887,365
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,558,800	57,649	(18,114)	-	\$ 1,598,335
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 31,022,114	\$ 956,378	\$ (74,972)	\$ -	\$ 31,903,521
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	26,579	-	(5,121)	-	\$ 21,458
46	372	Office Furniture and Equipment	52,184	-	(9,640)	-	\$ 42,545
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	64,019	-	(4,727)	-	\$ 59,292
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 411,887	\$ -	\$ (19,488)	\$ -	\$ 392,399
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	\$ 34,873,961	\$ 985,454	\$ (318,045)	\$ -	\$ 35,541,370

<p align="center">SCHEDULE A-1b Account 101 - Recycled Water Utility Plant</p>							
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	\$ -	\$ -	\$ -	\$ -	\$ -

<p align="center">SCHEDULE A-1c Account 302 - Franchises and Consents</p>					
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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	35,541,367	34,873,958
3		Construction Work in Progress	827,696	991,494
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 37,116,046	\$ 36,612,435
6		Less Accumulated Depreciation		
7		Plant in Service	9,722,918	9,617,003
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,722,918	\$ 9,617,003
10		Less Other Reserves		
11		Deferred Income Taxes	4,812,169	4,756,028
12		Deferred Investment Tax Credit	26,788	29,488
13		Other Reserves	90,085	90,580
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,929,043	\$ 4,876,096
15		Less Adjustments		
16		Contributions in Aid of Construction	2,840,162	2,873,591
17		Advances for Construction	2,328,220	2,423,824
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,168,382	\$ 5,297,415
20		Add Materials and Supplies	27,445	27,781
21		Add Working Cash (=Line 34)	62,024	62,024
22		Add General Office, Regions, District Office and CSA allocation	523,901	494,788
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 17,909,073	\$ 17,406,515
		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	\$ 62,024
		* 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	9,533,543	82,349	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	507,540	24,599			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	54,024	-			
7	(e) Charged to clearing accounts	25,299	-			
8	(f) Salvage recovered	769	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 587,633	\$ 24,599	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(318,045)	-			
13	(b) Cost of removal	(188,271)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (506,317)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,614,859	\$ 106,948	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
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37						
38						
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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	(6,464)	(913)	-	-	\$ (7,377)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(134,524)	(4,239)	-	-	\$ (138,763)
7	316	Supply Mains	(69,435)	(3,766)	-	-	\$ (73,201)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (210,423)	\$ (8,919)	\$ -	\$ -	\$ (219,342)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(176,222)	(6,438)	3,351	1,005	\$ (178,304)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(628,744)	(53,430)	183,643	-	\$ (498,531)
16	325	Other Pumping Plant	(159,580)	(11,206)	-	-	\$ (170,786)
17		Total Pumping Plant	\$ (964,546)	\$ (71,074)	\$ 186,994	\$ 1,005	\$ (847,621)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(196,364)	5,852	36,591	922	\$ (152,998)
21	332	Water Treatment Equipment	351,070	(11,275)	-	-	\$ 339,795
22		Total Water Treatment Plant	\$ 154,706	\$ (5,423)	\$ 36,591	\$ 922	\$ 186,797
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(22,572)	(3,015)	-	-	\$ (25,587)
26	342	Reservoirs and Tanks	59,092	(76,365)	-	18,158	\$ 886
27	343	Transmission and Distribution Mains	(4,355,699)	(181,874)	38,022	72,626	\$ (4,426,924)
28	344	Fire Mains	(5,896)	(1,309)	-	-	\$ (7,205)
29	345	Services	(3,080,345)	(102,452)	11,221	79,112	\$ (3,092,464)
30	346	Meters	(429,797)	(65,663)	7,614	7,670	\$ (480,176)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(553,261)	(23,187)	18,114	8,009	\$ (550,325)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (8,330,926)	\$ (453,865)	\$ 74,972	\$ 185,576	\$ (8,524,244)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(12,585)	(382)	5,121	-	\$ (7,846)
38	372	Office Furniture and Equipment	(16,742)	(12,534)	9,640	-	\$ (19,637)
39	373	Transportation Equipment	(100,615)	(25,299)	-	-	\$ (125,914)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1)	-	-	-	\$ (1)
42	376	Communication Equipment	(11,417)	(246)	-	-	\$ (11,663)
43	377	Power Operated Equipment	(8,086)	(646)	-	-	\$ (8,732)
44	378	Tools, Shop and Garage Equipment	(32,908)	(3,773)	4,727	-	\$ (31,954)
45	379	Other General Plant	-	(4,702)	-	-	\$ (4,702)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (182,354)	\$ (47,583)	\$ 19,488	\$ -	\$ (210,449)
49		Total	\$ (9,533,543)	\$ (586,864)	\$ 318,045	\$ 187,503	\$ (9,614,859)

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	4,726,156	3,739,312	\$ 986,844
4		601-1.2 Metered Sales Low Income Discount (Debit)	(273,143)	(283,802)	\$ 10,659
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	276,839	287,037	\$ (10,198)
6		601-2 Commercial Sales	1,859,745	1,600,356	\$ 259,389
7		601-3 Industrial Sales	306,575	230,751	\$ 75,824
8		601-4 Sales to Public Authorities	285,787	239,823	\$ 45,964
9		Sub-total	\$ 7,181,959	\$ 5,813,477	\$ 1,368,482
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	487,333	395,733	\$ 91,600
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 487,333	\$ 395,733	\$ 91,600
22	604	Private Fire Protection Service	19,617	12,485	\$ 7,132
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	(3,379)	(2,601)	\$ (778)
28		Sub-total	\$ 16,238	\$ 9,884	\$ 6,354
29		Total Water Service Revenues	\$ 7,685,530	\$ 6,219,094	\$ 1,466,436
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	662	228,697	\$ (228,035)
32	611	Miscellaneous Service Revenues	33,475	23,215	\$ 10,260
33	612	Rent from Water Property	10,600	9,922	\$ 678
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	1	-	\$ 1
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 44,738	\$ 261,834	\$ (217,096)
38	501	Total operating revenues	\$ 7,730,268	\$ 6,480,928	\$ 1,249,340

(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	2,867,125	2,242,718	\$ 624,407
8		Maintenance				0	0	
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		765	-	\$ 765
19		Total source of supply expense				\$ 2,867,890	\$ 2,242,718	\$ 625,172
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,474	21,080	\$ 394
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		33,866	31,448	\$ 2,418
28	725	Miscellaneous expenses	A			3,458	3,039	\$ 419
29	726	Fuel or power purchased for pumping	A	B	C	110,574	92,999	\$ 17,575
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		95	-	\$ 95
32	729	Maintenance of structures and equipment			C	95	-	\$ 95
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		13,158	27,122	\$ (13,964)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 182,720	\$ 175,688	\$ 7,032

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)	\$ 3
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			84,322	79,601	\$ 4,721
43	743	Miscellaneous expenses	A	B		13,458	14,602	\$ (1,144)
44	744	Chemicals and filtering materials	A	B		4,708	4,614	\$ 94
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		2,345	1,693	\$ 652
49	748	Maintenance of water treatment equipment	A	B		-	-	\$ -
50		Total water treatment expenses				\$ 104,833	\$ 100,507	\$ 4,326
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		21,474	21,080	\$ 394
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			13,103	11,411	\$ 1,692
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	79	\$ (79)
58	754	Meter expenses	A			42,593	42,885	\$ (292)
59	755	Customer installations expenses	A			9,754	7,807	\$ 1,947
60	756	Miscellaneous expenses	A			72,927	98,828	\$ (25,901)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		9,085	8,918	\$ 167
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		7,889	12,409	\$ (4,520)
66	761	Maintenance of trans. and distribution mains	A			43,246	55,264	\$ (12,018)
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			13,407	11,447	\$ 1,960
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			9,188	9,634	\$ (446)
72	765	Maintenance of hydrants	A			10,011	7,345	\$ 2,666
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 252,677	\$ 287,107	\$ (34,430)

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				88,450	64,188	\$ 24,262
78	771	Supervision	A	B		30,559	29,998	\$ 561
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		45,800	48,087	\$ (2,287)
81	773	Customer records and collection expenses	A			9,713	9,600	\$ 113
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			1	31	\$ (30)
84	775	Uncollectible accounts	A	B	C	45,177	38,760	\$ 6,417
85		Total customer account expenses				\$ 219,700	\$ 190,664	\$ 29,036
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			18,807	4,387	\$ 14,420
91	783	Advertising expenses	A			402	-	\$ 402
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 19,209	\$ 4,387	\$ 14,822
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				859,506	797,964	\$ 61,542
102	791	Administrative and general salaries	A	B	C	978	1,440	\$ (462)
103	792	Office supplies and other expenses	A	B	C	46,164	53,925	\$ (7,761)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			25,153	33,737	\$ (8,584)
107	795	Employees' pensions and benefits	A	B	C	113,621	106,530	\$ 7,091
108	796	Franchise requirements	A	B	C	450	235	\$ 215
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			8	10,121	\$ (10,113)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			500	525	\$ (25)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	9,335	4,083	\$ 5,252
116		Total administrative and general expenses				\$ 1,055,715	\$ 1,008,560	\$ 47,155
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges (1)				662	228,697	\$ (228,035)
119	811	Rents	A	B	C	26,760	26,760	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 27,422	\$ 255,457	\$ (228,035)
123		Total operating expenses				\$ 4,730,166	\$ 4,265,088	\$ 465,078

(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")	\$ 324,996	324,996			
2	CA corp franchise taxes ("CCFT")(current)	\$ 146,067	146,067			
3	Property taxes	\$ 3,392	3,392			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 34,706	34,706			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (2,806)	(2,806)			
8	Payroll taxes	\$ 27,844	27,844			
9	Franchise taxes including licenses & filing fees	\$ 79,667	79,667			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 613,866	\$ 613,866	\$ -	\$ -	\$ -

**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			702,484	(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	-	-	8	-	5	801	172
16	Asbestos Cement	-	-	-	-	19,278	-	62,701	66,476	6,744
17	Ductile Iron	-	-	-	-	318	-	1,214	14,876	60
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	109	-	-	446	-	1,736	34,447	3,223
20										
21										
22	Total	-	317	-	-	20,050	-	67,095	116,600	12,820

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	-	-	-						1,195
28	Asbestos Cement	-	-	-						155,200
29	Ductile Iron	14,494	-	5,504						36,466
30	HDPE	-	-	-						-
31	PVC	22,424	-	1,141						63,525
32										-
33										-
34	Total	36,917	-	6,645	-	-	-	-	-	260,445

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	4,784	4,797	-	-
Commercial	212	211	-	-
Industrial	6	6	-	-
Public authorities	16	16	-	-
Irrigation	45	45	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,063	5,075	-	-
Private fire connections	-	-	34	34
Public fire hydrants	-	-	-	-
Total *	5,063	5,075	34	34

* Data run as of 1/2/2024 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	4,884	-
3/4 - in	-	2,929
1 - in	165	2,020
1 1/2 - in	15	14
2 - in	79	99
3 - in	7	2
4 - in	5	9
6 - in	5	22
8 - in	3	14
Other	-	-
Total *	5,163	5,109

* Data run as of 1/13/2024 for meters and 1/2/2024 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 . . .	42
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	3,070
2. More than 10, but less than 15 years	587
3. More than 15 years	1,509

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	30,168	28,057	25,682	30,498	30,236	37,815	41,529	223,985
Commercial	16,074	17,308	14,307	17,220	15,710	18,483	21,860	120,962
Industrial	1,919	2,324	1,908	2,149	2,629	3,407	3,654	17,990
Public authorities	787	776	750	780	1,576	2,695	4,513	11,877
Irrigation	745	1,018	860	1,475	3,459	5,814	6,509	19,880
Other	163	148	192	294	250	280	297	1,624
Contract	-	-	-	-	-	-	-	-
Total	49,856	49,631	43,699	52,416	53,860	68,494	78,362	396,318
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	37,459	41,196	35,706	35,173	31,265	180,799	404,784	409,449
Commercial	19,052	20,792	19,183	18,657	16,649	94,333	215,295	223,079
Industrial	3,177	3,512	3,399	3,663	2,560	16,311	34,301	31,923
Public authorities	3,892	3,371	2,055	1,459	1,471	12,248	24,125	25,517
Irrigation	5,933	6,331	4,844	3,371	1,413	21,892	41,772	42,168
Other	251	276	275	265	262	1,329	2,953	1,728
Contract	-	-	-	-	-	-	-	-
Total	69,764	75,478	65,462	62,588	53,620	326,912	723,230	733,864

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 20,928 *

* Assume 4.096370 per household times 5,109 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>27,445</u>
100-3	Construction Work in Progress	\$ <u>827,696</u>
241	Advances for Construction	\$ <u>2,328,220</u>
265	Contributions in Aid of Construction	\$ <u>2,840,162</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 Farrow
Signature

909 394-3600
Telephone Number

May 30, 2024
Date

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