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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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	322,915	15,368	-	-	\$ 338,284
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,664,456	12,477	(6,646)	-	\$ 1,670,288
25	325	Other Pumping Plant	279,454	3,944	(1,301)	-	\$ 282,097
26		Total Pumping Plant	\$ 2,266,826	\$ 31,790	\$ (7,947)	\$ -	\$ 2,290,669
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	111,982	-	-	-	\$ 111,982
30	332	Water Treatment Equipment	92,529	-	-	-	\$ 92,529
31		Total Water Treatment Plant	\$ 204,511	\$ -	\$ -	\$ -	\$ 204,511

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	-	-	-	\$ 115,273
34	342	Reservoirs and Tanks	3,756,412	-	-	-	\$ 3,756,412
35	343	Transmission and Distribution Mains	16,284,493	307,458	(32,841)	-	\$ 16,559,110
36	344	Fire Mains	66,714	-	-	-	\$ 66,714
37	345	Services	9,194,928	309,640	(106,412)	-	\$ 9,398,157
38	346	Meters	887,365	34,101	(35,433)	-	\$ 886,033
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,598,335	59,605	(7,689)	-	\$ 1,650,252
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 31,903,521	\$ 710,804	\$ (182,375)	\$ -	\$ 32,431,950
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	21,458	-	-	-	\$ 21,458
46	372	Office Furniture and Equipment	42,545	-	-	-	\$ 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	59,292	8,914	-	-	\$ 68,206
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 392,399	\$ 8,914	\$ -	\$ -	\$ 401,313
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	\$ 35,541,370	\$ 751,508	\$ (190,321)	\$ -	\$ 36,102,557

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	None				
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 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	36,102,554	35,541,367
3		Construction Work in Progress	2,514,558	827,696
4		General Office Prorate	746,983	746,983
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 39,364,095	\$ 37,116,046
6		Less Accumulated Depreciation		
7		Plant in Service	9,877,156	9,722,918
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,877,156	\$ 9,722,918
10		Less Other Reserves		
11		Deferred Income Taxes	4,973,717	4,812,169
12		Deferred Investment Tax Credit	24,088	26,788
13		Other Reserves	89,981	90,085
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,087,786	\$ 4,929,043
15		Less Adjustments		
16		Contributions in Aid of Construction	2,937,844	2,840,162
17		Advances for Construction	2,494,383	2,328,220
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 5,432,227	\$ 5,168,382
20		Add Materials and Supplies	54,519	27,445
21		Add Working Cash (=Line 34)	62,024	62,024
22		Add General Office, Regions, District Office and CSA allocation	567,906	523,901
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 19,651,374	\$ 17,909,073
		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	9,614,859	106,948	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	474,993	15,513			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	53,319	-			
7	(e) Charged to clearing accounts	23,271	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 551,582	\$ 15,513	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(190,321)	-			
13	(b) Cost of removal	(222,535)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (412,856)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,753,584	\$ 122,461	\$ -	\$ -	\$ -
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						
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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	(7,377)	(924)	-	-	\$ (8,301)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	(138,763)	(4,705)	-	-	\$ (143,468)
7	316	Supply Mains	(73,201)	(3,864)	-	-	\$ (77,065)
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (219,342)	\$ (9,493)	\$ -	\$ -	\$ (228,835)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(178,304)	(6,480)	-	-	\$ (184,784)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(498,531)	(49,354)	6,646	4,159	\$ (537,081)
16	325	Other Pumping Plant	(170,786)	(11,287)	1,301	1,315	\$ (179,457)
17		Total Pumping Plant	\$ (847,621)	\$ (67,121)	\$ 7,947	\$ 5,474	\$ (901,322)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(152,998)	2,542	-	-	\$ (150,456)
21	332	Water Treatment Equipment	339,795	-	-	-	\$ 339,795
22		Total Water Treatment Plant	\$ 186,797	\$ 2,542	\$ -	\$ -	\$ 189,339
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	(25,587)	(4,911)	-	-	\$ (30,498)
26	342	Reservoirs and Tanks	886	(74,001)	-	-	\$ (73,116)
27	343	Transmission and Distribution Mains	(4,426,924)	(183,924)	32,841	58,344	\$ (4,519,664)
28	344	Fire Mains	(7,205)	(1,314)	-	-	\$ (8,519)
29	345	Services	(3,092,464)	(102,262)	106,412	126,535	\$ (2,961,779)
30	346	Meters	(480,176)	(52,936)	35,433	18,270	\$ (479,408)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	(550,325)	(23,227)	7,689	13,912	\$ (551,951)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	\$ 57,552
34		Total Transmission and Distribution Plant	\$ (8,524,244)	\$ (442,576)	\$ 182,375	\$ 217,061	\$ (8,567,384)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(7,846)	(294)	-	-	\$ (8,140)
38	372	Office Furniture and Equipment	(19,637)	(4,358)	-	-	\$ (23,995)
39	373	Transportation Equipment	(125,914)	(23,271)	-	-	\$ (149,185)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1)	-	-	-	\$ (1)
42	376	Communication Equipment	(11,663)	(248)	-	-	\$ (11,911)
43	377	Power Operated Equipment	(8,732)	(505)	-	-	\$ (9,237)
44	378	Tools, Shop and Garage Equipment	(31,954)	(3,908)	-	-	\$ (35,862)
45	379	Other General Plant	(4,702)	(2,351)	-	-	\$ (7,053)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (210,449)	\$ (34,934)	\$ -	\$ -	\$ (245,383)
49		Total	\$ (9,614,859)	\$ (551,582)	\$ 190,321	\$ 222,535	\$ (9,753,584)

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	4,562,265	4,726,156	\$ (163,891)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(278,338)	(273,143)	\$ (5,195)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	281,937	276,839	\$ 5,098
6		601-2 Commercial Sales	1,889,616	1,859,745	\$ 29,871
7		601-3 Industrial Sales	225,721	306,575	\$ (80,854)
8		601-4 Sales to Public Authorities	318,393	285,787	\$ 32,606
9		Sub-total	\$ 6,999,594	\$ 7,181,959	\$ (182,365)
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	484,470	487,333	\$ (2,863)
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 484,470	\$ 487,333	\$ (2,863)
22	604	Private Fire Protection Service	16,400	19,617	\$ (3,217)
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	(6,045)	(3,379)	\$ (2,666)
28		Sub-total	\$ 10,355	\$ 16,238	\$ (5,883)
29		Total Water Service Revenues	\$ 7,494,419	\$ 7,685,530	\$ (191,111)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges (1)	81	662	\$ (581)
32	611	Miscellaneous Service Revenues	28,483	33,475	\$ (4,992)
33	612	Rent from Water Property	11,400	10,600	\$ 800
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	1	\$ (1)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 39,964	\$ 44,738	\$ (4,774)
38	501	Total operating revenues	\$ 7,534,383	\$ 7,730,268	\$ (195,885)

(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		(19)	-	\$ (19)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	2,907,687	2,867,125	\$ 40,562
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		-	765	\$ (765)
19		Total source of supply expense				\$ 2,907,668	\$ 2,867,890	\$ 39,778
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		21,904	21,474	\$ 430
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		38,796	33,866	\$ 4,930
28	725	Miscellaneous expenses	A			2,926	3,458	\$ (532)
29	726	Fuel or power purchased for pumping	A	B	C	142,169	110,574	\$ 31,595
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	95	\$ (95)
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		11,635	13,158	\$ (1,523)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 217,430	\$ 182,625	\$ 34,805

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		-	-	\$ -
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			25,518	84,322	\$ (58,804)
43	743	Miscellaneous expenses	A	B		16,408	13,458	\$ 2,950
44	744	Chemicals and filtering materials	A	B		4,558	4,708	\$ (150)
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		2,223	2,345	\$ (122)
49	748	Maintenance of water treatment equipment	A	B		-	-	\$ -
50		Total water treatment expenses				\$ 48,707	\$ 104,833	\$ (56,126)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		21,904	21,474	\$ 430
54	751	Operation supervision, labor and expenses			C		-	\$ -
55	752	Storage facilities expenses	A			14,232	13,103	\$ 1,129
56	752	Operation labor and expenses		B			-	\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			53,272	42,593	\$ 10,679
59	755	Customer installations expenses	A			10,316	9,754	\$ 562
60	756	Miscellaneous expenses	A			71,809	72,927	\$ (1,118)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		9,267	9,085	\$ 182
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		14,350	7,889	\$ 6,461
66	761	Maintenance of trans. and distribution mains	A			48,293	43,246	\$ 5,047
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			9,601	13,407	\$ (3,806)
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			9,065	9,188	\$ (123)
72	765	Maintenance of hydrants	A			8,648	10,011	\$ (1,363)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 270,757	\$ 252,677	\$ 18,080

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				97,156	88,450	\$ 8,706
78	771	Supervision	A	B		31,172	30,559	\$ 613
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		36,557	45,800	\$ (9,243)
81	773	Customer records and collection expenses	A			7,149	9,713	\$ (2,564)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	1	\$ (1)
84	775	Uncollectible accounts	A	B	C	53,116	45,177	\$ 7,939
85		Total customer account expenses				\$ 225,150	\$ 219,700	\$ 5,450
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			25,868	18,807	\$ 7,061
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				\$ 25,868	\$ 19,209	\$ 6,659
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				918,817	859,506	\$ 59,311
102	791	Administrative and general salaries	A	B	C	757	978	\$ (221)
103	792	Office supplies and other expenses	A	B	C	54,416	46,164	\$ 8,252
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			30,021	25,153	\$ 4,868
107	795	Employees' pensions and benefits	A	B	C	118,803	113,621	\$ 5,182
108	796	Franchise requirements	A	B	C	353	450	\$ (97)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			6,062	8	\$ 6,054
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			500	500	\$ -
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	7,762	9,335	\$ (1,573)
116		Total administrative and general expenses				\$ 1,137,491	\$ 1,055,715	\$ 81,776
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges <u>(1)</u>				81	662	\$ (581)
119	811	Rents	A	B	C	28,891	26,760	\$ 2,131
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 28,972	\$ 27,422	\$ 1,550
123		Total operating expenses				\$ 4,862,043	\$ 4,730,071	\$ 131,972

(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")	\$ 163,295	163,295			
2	CA corp franchise taxes ("CCFT")(current)	\$ 78,364	78,364			
3	Property taxes	\$ 184,827	184,827			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 12,649	12,649			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ 16,162	16,162			
8	Payroll taxes	\$ 29,258	29,258			
9	Franchise taxes including licenses & filing fees	\$ 68,357	68,357			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 552,913	\$ 552,913	\$ -	\$ -	\$ -

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		
11						"None"
12						
13						
14						
15						

Purchased Water for Resale			
16	Purchased from Contra Costa Water District		
17	Annual quantities purchased	716,735	(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	13.0	0	500	6	88	
Bay Point	124 - Bay Point	Hill Street WTP Well 1	155.0	152	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	

<div style="text-align: center;"> SCHEDULE D-3 Description of Transmission and Distribution Facilities </div>										
<div style="text-align: center;"> 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) _____ </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> 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) _____ </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING </div>										
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	-	-	-	-	-	-	5	801	172
16	Asbestos Cement	-	-	-	-	19,247	-	62,949	64,180	6,744
17	Ductile Iron	-	-	-	-	318	-	887	15,489	60
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	109	-	-	421	-	2,278	35,467	3,536
20										
21										
22	Total	-	109	-	-	19,986	-	67,557	115,937	13,133
<div style="text-align: center;"> B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued </div>										
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	-	-	-						978
28	Asbestos Cement	-	-	-						153,120
29	Ductile Iron	14,476	-	5,424						36,654
30	HDPE	-	-	-						-
31	PVC	22,391	-	1,369						65,571
32										-
33										-
34	Total	36,868	-	6,793	-	-	-	-	-	260,383

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	4,797	4,796	-	-
Commercial	211	219	-	-
Industrial	6	6	-	-
Public authorities	16	16	-	-
Irrigation	45	44	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,075	5,081	-	-
Private fire connections	-	-	34	34
Public fire hydrants	-	-	-	-
Total *	5,075	5,081	34	34

* Data run as of 1/2/2025 and 1/2/2024, 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	4,885	
3/4 - in	-	2,906
1 - in	168	2,044
1 1/2 - in	15	14
2 - in	78	101
3 - in	7	4
4 - in	5	9
6 - in	5	23
8 - in	3	14
Other	-	-
Total *	5,166	5,115

* Data run as of 12/31/2024 for meters and 1/2/2025 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 . . .	210
2. Used, before repair	1
3. Used, after repair	20
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	5,168
2. More than 10, but less than 15 years	4
3. More than 15 years	5

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	30,390	28,866	27,837	28,988	32,885	40,752	40,381	230,099
Commercial	15,948	17,167	14,839	16,750	16,726	21,837	21,877	125,144
Industrial	2,036	1,677	1,506	2,134	1,808	3,106	2,456	14,723
Public authorities	1,034	857	701	1,261	2,504	4,042	5,162	15,561
Irrigation	808	951	866	1,426	3,536	5,006	6,364	18,957
Other	288	263	110	31	26	29	28	775
Contract	-	-	-	-	-	-	-	-
Total	50,504	49,781	45,859	50,590	57,485	74,772	76,268	405,259

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	43,059	41,948	36,146	36,011	29,979	187,143	417,242	404,784
Commercial	21,426	24,686	18,842	19,824	18,999	103,777	228,921	215,295
Industrial	2,545	2,602	2,003	1,702	1,010	9,862	24,585	34,301
Public authorities	4,217	4,140	3,045	1,312	1,401	14,115	29,676	24,125
Irrigation	7,536	6,993	4,846	3,281	1,541	24,197	43,154	41,772
Other	29	30	25	31	23	138	913	2,953
Contract	-	-	-	-	-	-	-	-
Total	78,812	80,399	64,907	62,161	52,953	339,232	744,491	723,230

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 _____ 21,165 *

* Assume 4.13789 per household times 5,115 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>54,519</u></u>
100-3	Construction Work in Progress	\$ <u><u>2,514,558</u></u>
241	Advances for Construction	\$ <u><u>2,494,383</u></u>
265	Contributions in Aid of Construction	\$ <u><u>2,937,844</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
Signature

909 394-3600
Telephone Number

May 27, 2025
Date

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