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2025  
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents	900	-	-	-	\$ 900
4	303	Other Intangible Plant	209,156	33,716	-	-	\$ 242,872
5		Total Intangible Plant	\$ 210,056	\$ 33,716	\$ -	\$ -	\$ 243,772
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 6,967	\$ -	\$ -	\$ -	\$ 6,967
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	54,036	-	-	-	\$ 54,036
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	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		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	338,284	87,802	-	-	\$ 426,086
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	1,670,288	1,665	(43,091)	-	\$ 1,628,862
25	325	Other Pumping Plant	282,097	2,174,611	-	-	\$ 2,456,708
26		Total Pumping Plant	\$ 2,290,669	\$ 2,264,078	\$ (43,091)	\$ -	\$ 4,511,656
27							
28		<b>V. WATER TREATMENT PLANT</b>					
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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
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	16,559,110	174,309	-	-	\$ 16,733,419
36	344	Fire Mains	66,714	11,179	-	-	\$ 77,892
37	345	Services	9,398,157	347,688	(12,334)	-	\$ 9,733,510
38	346	Meters	886,033	94,660	(19,945)	-	\$ 960,748
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,650,252	54,783	(25,721)	-	\$ 1,679,314
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 32,431,950	\$ 682,619	\$ (58,000)	\$ -	\$ 33,056,569
43							
44		<b>VII. GENERAL PLANT</b>					
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	210,868	(121,104)	-	\$ 296,797
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	68,206	133,957	-	-	\$ 202,163
53	379	Other General Plant	27,023	-	-	-	\$ 27,023
54		Total General Plant	\$ 401,313	\$ 344,825	\$ (121,104)	\$ -	\$ 625,034
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 36,102,557	\$ 3,325,239	\$ (222,195)	\$ -	\$ 39,205,600

SCHEDULE A-1b							
Account 101 - Recycled Water Utility Plant							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c						
Account 302 - Franchises and Consents						
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)	
1	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 12/31/2025 (b)	Balance 1/1/2025 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	39,205,597	36,102,554
3		Construction Work in Progress	3,398,212	2,514,558
4		General Office Prorate	746,983	746,983
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 43,350,792</b>	<b>\$ 39,364,095</b>
6		Less Accumulated Depreciation		
7		Plant in Service	10,173,713	9,877,156
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 10,173,713</b>	<b>\$ 9,877,156</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,947,479	4,973,717
12		Deferred Investment Tax Credit	21,388	24,088
13		Other Reserves	104,524	89,981
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 5,073,391</b>	<b>\$ 5,087,786</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	3,056,633	2,937,844
17		Advances for Construction	2,484,818	2,494,383
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 5,541,451</b>	<b>\$ 5,432,227</b>
20		<b>Add Materials and Supplies</b>	<b>61,246</b>	<b>54,519</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>98,415</b>	<b>62,024</b>
22		Add General Office, Regions, District Office and CSA allocation	642,145	567,906
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 23,364,043</b>	<b>\$ 19,651,374</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 98,415	\$ 62,024
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

**APPENDIX xx**  
**GOLDEN STATE WATER COMPANY**  
**RATEBASE - TEST YEARS 2025 - 2027**  
A.23-08-010  
Bay Point (RMA)

**APPENDIX xx**  
**GOLDEN STATE WATER COMPANY**  
**RATEBASE - TEST YEARS 2025 - 2027**  
A.23-08-010  
Bay Point (RMA)

		Adopted		
				Attrition 1/
1	Description	2025	2026	2027
2	Utility Plant in Service	\$ 38,029.5	\$ 40,529.6	\$ 43,029.7
3	Utility Plant under Construction	\$ 991.5	\$ 991.5	\$ 991.5
3a	Acquisition Adjustment	\$ 747.0	\$ 747.0	\$ 747.0
4	Total Utility Plant	\$ 39,767.9	\$ 42,268.0	\$ 44,768.1
5	Depreciation Reserve	\$ (10,754.0)	\$ (11,264.3)	\$ (11,818.6)
6	Net Utility Plant	\$ 29,014.0	\$ 31,003.7	\$ 32,949.5
7	Materials & Supplies	\$ 18.9	\$ 18.9	\$ 18.9
8	Advances	\$ (2,206.3)	\$ (2,124.7)	\$ (2,043.1)
9	Contributions	\$ (2,735.6)	\$ (2,678.9)	\$ (2,622.3)
10	Rate Base before Adjustments	\$ 24,091.0	\$ 26,219.0	\$ 28,303.1
11	Investment Tax Credit	\$ (22.7)	\$ (20.0)	\$ (17.3)
12	Deferred Income Taxes	\$ (3,381.5)	\$ (3,447.8)	\$ (3,512.5)
12a	Excess Deferred Taxes	\$ (1,471.3)	\$ (1,443.0)	\$ (1,414.6)
13	Deferred Revenues	\$ (115.5)	\$ (121.9)	\$ (128.4)
13a	Investments in Mutuals	\$ -	\$ -	\$ -
14	Allowance for Working Cash	\$ 98.4	\$ 98.4	\$ 98.4
15	Common Utility Allocation	\$ 520.3	\$ 561.7	\$ 595.4
16	Weighted Average Rate Base	\$ 19,718.6	\$ 21,846.4	\$ 23,924.0

1/Tax Normalization Methodology - Settlement document - Section 18.2

**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	9,753,584	122,461	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	541,241	12,860			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	55,914	-			
7	(e) Charged to clearing accounts	21,488	-			
8	(f) Salvage recovered	437	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 619,080	\$ 12,860	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(222,195)	-			
13	(b) Cost of removal	(113,188)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (335,383)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 10,037,281	\$ 135,321	\$ -	\$ -	\$ -
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						
33						
34						
35						
36						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	(8,301)	(913)	-	-	(9,214)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(143,468)	(4,653)	-	-	(148,121)
7	316	Supply Mains	(77,065)	(3,864)	-	-	(80,929)
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	\$ (228,835)	\$ (9,430)	\$ -	\$ -	\$ (238,265)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(184,784)	(7,070)	-	649	(191,205)
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	(537,081)	(50,807)	43,091	998	(543,799)
16	325	Other Pumping Plant	(179,457)	(49,983)	-	-	(229,440)
17		Total Pumping Plant	\$ (901,322)	\$ (107,860)	\$ 43,091	\$ 1,647	\$ (964,445)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(150,456)	2,643	-	37,065	(110,749)
21	332	Water Treatment Equipment	339,795	-	-	-	339,795
22		Total Water Treatment Plant	\$ 189,339	\$ 2,643	\$ -	\$ 37,065	\$ 229,047
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(30,498)	(4,888)	-	-	(35,386)
26	342	Reservoirs and Tanks	(73,116)	(72,499)	-	-	(145,614)
27	343	Transmission and Distribution Mains	(4,519,664)	(191,432)	-	39,104	(4,671,992)
28	344	Fire Mains	(8,519)	(1,446)	-	-	(9,965)
29	345	Services	(2,961,779)	(111,920)	12,334	26,305	(3,035,060)
30	346	Meters	(479,408)	(58,451)	19,945	4,085	(513,829)
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	(551,951)	(24,472)	25,721	4,545	(546,157)
33	349	Other Transmission and Distribution Plant	57,552	-	-	-	57,552
34		Total Transmission and Distribution Plant	\$ (8,567,384)	\$ (465,107)	\$ 58,000	\$ 74,040	\$ (8,900,451)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(8,140)	(292)	-	-	(8,432)
38	372	Office Furniture and Equipment	(23,995)	(3,821)	-	-	(27,816)
39	373	Transportation Equipment	(149,185)	(21,488)	121,104	-	(49,569)
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	(1)	-	-	-	(1)
42	376	Communication Equipment	(11,911)	(227)	-	-	(12,138)
43	377	Power Operated Equipment	(9,237)	(505)	-	-	(9,742)
44	378	Tools, Shop and Garage Equipment	(35,862)	(9,652)	-	-	(45,514)
45	379	Other General Plant	(7,053)	(2,902)	-	-	(9,955)
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	\$ (245,383)	\$ (38,888)	\$ 121,104	\$ -	\$ (163,167)
49		Total	\$ (9,753,584)	\$ (618,643)	\$ 222,195	\$ 112,751	\$ (10,037,281)

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	4,847,770	4,562,265	\$ 285,505
4		601-1.2 Metered Sales Low Income Discount (Debit)	(293,041)	(278,338)	\$ (14,703)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	297,762	281,937	\$ 15,825
6		601-2 Commercial Sales	2,498,359	1,889,616	\$ 608,743
7		601-3 Industrial Sales	173,217	225,721	\$ (52,504)
8		601-4 Sales to Public Authorities	328,492	318,393	\$ 10,099
9		Sub-total	\$ 7,852,559	\$ 6,999,594	\$ 852,965
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	585,773	484,470	\$ 101,303
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 585,773	\$ 484,470	\$ 101,303
22	604	Private Fire Protection Service	20,142	16,400	\$ 3,742
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	(3,455)	(6,045)	\$ 2,590
28		Sub-total	\$ 16,687	\$ 10,355	\$ 6,332
29		Total Water Service Revenues	\$ 8,455,019	\$ 7,494,419	\$ 960,600
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges (1)	39,356	81	\$ 39,275
32	611	Miscellaneous Service Revenues	34,807	28,483	\$ 6,324
33	612	Rent from Water Property	11,400	11,400	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(1)	-	\$ (1)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 85,562	\$ 39,964	\$ 45,598
38	501	Total operating revenues	\$ 8,540,581	\$ 7,534,383	\$ 1,006,198

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

**SCHEDULE B-2**  
**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C	-	-	\$ -
5	702	Operation labor and expenses	A	B		153	(19)	\$ 172
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including ICBA/supply cost balancing accounts	A	B	C	3,570,849	2,907,687	\$ 663,162
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B		-	-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 3,571,002	\$ 2,907,668	\$ 663,334
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		23,447	21,904	\$ 1,543
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		43,081	38,796	\$ 4,285
28	725	Miscellaneous expenses	A			3,724	2,926	\$ 798
29	726	Fuel or power purchased for pumping	A	B	C	141,327	142,169	\$ (842)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		14,909	11,635	\$ 3,274
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 226,488	\$ 217,430	\$ 9,058

**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	- \$ -	
41	741	Operation supervision, labor and expenses			C		- \$ -	
42	742	Operation labor and expenses	A			85,963	25,518 \$ 60,445	
43	743	Miscellaneous expenses	A	B		18,319	16,408 \$ 1,911	
44	744	Chemicals and filtering materials	A	B		3,263	4,558 \$ (1,295)	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	- \$ -	
47	746	Maintenance of structures and equipment			C		- \$ -	
48	747	Maintenance of structures and improvements	A	B		2,141	2,223 \$ (82)	
49	748	Maintenance of water treatment equipment	A	B		-	- \$ -	
50		<b>Total water treatment expenses</b>				\$ 109,686	\$ 48,707 \$ 60,979	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		23,447	21,904 \$ 1,543	
54	751	Operation supervision, labor and expenses			C		- \$ -	
55	752	Storage facilities expenses	A			23,628	14,232 \$ 9,396	
56	752	Operation labor and expenses		B			- \$ -	
57	753	Transmission and distribution lines expenses	A			-	- \$ -	
58	754	Meter expenses	A			28,702	53,272 \$ (24,570)	
59	755	Customer installations expenses	A			10,132	10,316 \$ (184)	
60	756	Miscellaneous expenses	A			66,986	71,809 \$ (4,823)	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		9,920	9,267 \$ 653	
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		14,558	14,350 \$ 208	
66	761	Maintenance of trans. and distribution mains	A			37,968	48,293 \$ (10,325)	
67	761	Maintenance of mains		B			- \$ -	
68	762	Maintenance of fire mains	A			-	- \$ -	
69	763	Maintenance of services	A			14,159	9,601 \$ 4,558	
70	763	Maintenance of other trans. and distribution plant		B			- \$ -	
71	764	Maintenance of meters	A			10,781	9,065 \$ 1,716	
72	765	Maintenance of hydrants	A			6,488	8,648 \$ (2,160)	
73	766	Maintenance of miscellaneous plant	A			-	- \$ -	
74		<b>Total transmission and distribution expenses</b>				\$ 246,769	\$ 270,757 \$ (23,988)	

**SCHEDULE B-2**  
**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				87,824	97,156	\$ (9,332)
78	771	Supervision	A	B		33,488	31,172	\$ 2,316
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		50,983	36,557	\$ 14,426
81	773	Customer records and collection expenses	A			16,669	7,149	\$ 9,520
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	73,143	53,116	\$ 20,027
85		<b>Total customer account expenses</b>				<b>\$ 262,107</b>	<b>\$ 225,150</b>	<b>\$ 36,957</b>
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			26,993	25,868	\$ 1,125
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				<b>\$ 26,993</b>	<b>\$ 25,868</b>	<b>\$ 1,125</b>
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				934,260	918,817	\$ 15,443
102	791	Administrative and general salaries	A	B	C	893	757	\$ 136
103	792	Office supplies and other expenses	A	B	C	60,987	54,416	\$ 6,571
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			39,474	30,021	\$ 9,453
107	795	Employees' pensions and benefits	A	B	C	143,877	118,803	\$ 25,074
108	796	Franchise requirements	A	B	C	531	353	\$ 178
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			3,821	6,062	\$ (2,241)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			500	500	\$ -
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	4,423	7,762	\$ (3,339)
116		<b>Total administrative and general expenses</b>				<b>\$ 1,188,766</b>	<b>\$ 1,137,491</b>	<b>\$ 51,275</b>
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				39,356	81	\$ 39,275
119	811	Rents	A	B	C	31,022	28,891	\$ 2,131
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				<b>\$ 70,378</b>	<b>\$ 28,972</b>	<b>\$ 41,406</b>
123		<b>Total operating expenses</b>				<b>\$ 5,702,189</b>	<b>\$ 4,862,043</b>	<b>\$ 840,146</b>

(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")	\$ 228,283	228,283			
2	CA corp franchise taxes ("CCFT")(current)	\$ 103,928	103,928			
3	Property taxes	\$ 191,757	191,757			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ 22,914	22,914			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (8,557)	(8,557)			
8	Payroll taxes	\$ 29,119	29,119			
9	Franchise taxes including licenses & filing fees	\$ 104,710	104,710			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 672,153	\$ 672,153	\$ -	\$ -	\$ -

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

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

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

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from Contra Costa Water District					
17	Annual quantities purchased			736,355	(Unit chosen) <sup>2</sup>	CCF
18						
19						

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
 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	2025 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	157	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	52	2,616
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	5	211	244
16	Asbestos Cement	-	-	-	16	19,235	-	62,694	64,601	6,119
17	Ductile Iron	-	17	-	-	335	-	976	15,508	136
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	476	-	2,488	37,141	3,977
20										
21										
22	Total	-	17	-	16	20,046	-	67,602	117,512	13,092

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	-	-	-						4,106
24	Cement Lined Steel	-	-	-						-
25	Concrete	-	-	-						-
26	Copper	-	-	-						-
27	Steel	251	-	-						711
28	Asbestos Cement	-	-	-						152,664
29	Ductile Iron	15,186	-	5,104						37,262
30	HDPE	-	-	-						-
31	PVC	25,125	-	1,264						70,472
32										-
33										-
34	Total	40,563	-	6,368	-	-	-	-	-	265,215

**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	4,796	4,799	-	-
Commercial	219	214	-	-
Industrial	6	5	-	-
Public authorities	16	16	-	-
Irrigation	44	44	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	5,081	5,078	-	-
Private fire connections	-	-	34	36
Public fire hydrants	-	-	-	-
Total *	5,081	5,078	34	36

\* Data run as of 1/2/2026 and 1/2/2025, 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	4,886	
3/4 - in	-	2,893
1 - in	174	2,057
1 1/2 - in	15	14
2 - in	78	99
3 - in	6	2
4 - in	5	8
6 - in	7	25
8 - in	3	14
Other	-	2
Total *	5,174	5,114

\* Data run as of 1/2/2026 for meters and active service connections.

**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 . . . . .	155
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 . . . . .	2,138
2. More than 10, but less than 15 years . . . . .	1,917
3. More than 15 years . . . . .	1,125

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	29,767	30,952	26,717	30,499	35,275	39,669	39,270	232,149
Commercial	18,268	18,577	14,740	17,376	16,345	24,632	20,464	130,402
Industrial	1,237	1,294	936	1,121	1,175	1,815	1,379	8,957
Public authorities	1,032	1,400	937	1,776	2,073	4,067	2,880	14,165
Irrigation	1,538	1,430	1,428	2,800	4,936	5,839	6,607	24,578
Other	28	28	20	80	84	92	81	413
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>51,870</b>	<b>53,681</b>	<b>44,778</b>	<b>53,652</b>	<b>59,888</b>	<b>76,114</b>	<b>70,681</b>	<b>410,664</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	42,398	41,307	36,111	32,480	28,361	180,657	412,806	417,242	
Commercial	21,902	22,609	20,418	19,994	16,338	101,261	231,663	228,921	
Industrial	1,465	1,267	1,458	1,049	1,029	6,268	15,225	24,585	
Public authorities	2,686	3,179	2,359	1,477	810	10,511	24,676	29,676	
Irrigation	8,037	7,012	4,322	2,197	1,239	22,807	47,385	43,154	
Other	87	87	81	88	75	418	831	913	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>76,575</b>	<b>75,461</b>	<b>64,749</b>	<b>57,285</b>	<b>47,852</b>	<b>321,922</b>	<b>732,586</b>	<b>744,491</b>	

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 21,081 \*

Assume 4,1223 per household times 5,114 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>61,246</u>
100-3	Construction Work in Progress	\$ <u>3,398,212</u>
241	Advances for Construction	\$ <u>2,484,818</u>
265	Contributions in Aid of Construction	\$ <u>3,056,633</u>

**DECLARATION**

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

I, the undersigned Gladys M 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 29, 2026  
Date

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