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2013
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY

1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598

Portola Valley

Menlo Park

Woodside

Name of District: Bear Gulch Location: Atherton San Mateo
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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Report ID: CW_W405-
 Bus. Unit: CWSO
 Dept: BEAR GULCH

ANALYSIS OF UTILITY PLANT
 December/31/2013

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	1,609,109.76				1,609,109.76
	TOTAL INTANGIBLE PLANT	1,609,109.76				1,609,109.76
II. LAND PLANT						
306	LAND AND LAND RIGHTS	579,863.40	14,822.18			594,685.58
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	176,968.29	1,020,736.60			1,197,704.89
312	COLLECTING AND IMPOUNDING RES	462,680.92	165,668.28			628,349.20
313	LAKE, RIVER AND OTHER INTAKES	9,870.37				9,870.37
315	WELLS	30,361.00				30,361.00
316	SUPPLY MAINS	348,289.37				348,289.37
	TOTAL SOURCE OF SUPPLY PLANT	1,028,169.95	1,186,404.88			2,214,574.83
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,727,246.62				2,727,246.62
3211	PAVEMENT	14,153.77				14,153.77
324	PUMPING EQUIPMENT	5,872,388.40	391,376.03	-27,388.07		6,236,376.36
3241	SYS CONTROL COMPUTER EQUIP	555,844.35	16,438.43	-9,308.84		562,973.94
325	OTHER PUMPING PLANT	68,198.15				68,198.15
	TOTAL PUMPING PLANT	9,237,831.29	407,814.46	-36,696.91		9,608,948.84
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	121,570.20				121,570.20
332	WATER TREATMENT EQUIPMENT	5,090,923.81	20,044.98			5,110,968.79
	TOTAL WATER TREATMENT PLANT	5,212,494.01	20,044.98			5,232,538.99
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	192,526.52				192,526.52
3411	PAVEMENT	70,316.49				70,316.49
342	RESERVOIRS AND TANKS	4,882,632.95	167,437.01	-11,493.89		5,038,576.07
3421	TANK PAINTING	977,832.50	670,749.82	-16,306.85		1,632,275.47
343	TRANS AND DIST MAINS	53,662,211.20	5,044,388.62	-42,265.60		58,664,334.22
344	FIRE MAINS	0.00				0.00
345	SERVICES	18,277,028.96	3,184,377.21	-10,790.17		21,450,616.00
346	METERS	5,300,933.76	469,241.85	-96,585.77		5,673,589.84
348	HYDRANTS	5,542,383.19	525,606.21	-5,651.13	182,578.57	6,244,916.84
	TOTAL TRANS AND DIST PLANT	88,905,865.57	10,061,800.72	-183,093.41	182,578.57	98,967,151.45
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	681,335.00	77,567.54	-4,028.98		754,873.56
3711	PAVEMENT	30,473.64				30,473.64
3720	OFFICE FURNITURE AND EQUIPMENT	84,531.88				84,531.88
3721	OFFICE EQUIPMENT - COMPUTERS	135,170.52	8,791.82			143,962.34
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	934,600.72	150,068.25	-18,970.94		1,065,698.03
374	STORES EQUIPMENT	189,736.91				189,736.91
375	LABORATORY EQUIPMENT	26,803.11				26,803.11
376	COMMUNICATION EQUIPMENT	59,340.43				59,340.43
377	POWER OPERATED EQUIPMENT	35,617.38				35,617.38
378	TOOLS, SHOP AND GARAGE EQUIP	541,025.68	25,179.37	-3,683.02		562,522.03
379	OTHER GENERAL PLANT	290,987.95	-0.72			290,987.23
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	3,009,623.22	261,606.26	-26,682.94		3,244,546.54
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	1,760.72				1,760.72
391	UTILITY PLANT PURCHASED	1,278.50				1,278.50
	DIST GO PLANT ALLOCATION	4,396,047.95	733,347.29	-85,074.15	-8,400.24	5,035,920.85
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	4,399,087.17	733,347.29	-85,074.15	-8,400.24	5,038,960.07
	TOTAL UTILITY PLANT IN SERVICE	113,982,044.37	12,685,840.77	-331,547.41	174,178.33	126,510,516.06

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013
SCHEDULE A-1d
BEAR GULCH DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance	12/31/2013	Balance	12/31/2012
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	114,632,221.0	\$	100,821,952.5
4	GENERAL OFFICE PRORATE	\$	4,704,960.8	\$	4,235,669.3
5	RATE BASE WRITE-UP (NET)	\$	-	\$	-
6	PLANT NOT FUNDED BY CALWATER	\$	-	\$	-
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$	119,337,181.8	\$	105,057,621.8
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	40,601,213.8	\$	33,088,158.9
10	GENERAL OFFICE PRORATE	\$	1,822,813.6	\$	1,438,162.3
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$	42,424,027.4	\$	34,526,321.2
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	11,578,183.8	\$	7,832,981.0
14	DEFERRED ITC	\$	120,714.4	\$	126,365.8
15	GENERAL OFFICE PRORATE	\$	260,475.7	\$	316,306.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$	11,959,374.0	\$	8,275,653.0
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	6,859,846.7	\$	6,480,627.5
19	ADVANCES FOR CONSTRUCTION	\$	1,529,675.1	\$	1,607,863.3
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	802,763.4	\$	822,160.9
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$	7,586,758.4	\$	7,266,329.9
22	ADD MATERIALS AND SUPPLIES	\$	293,116.8	\$	304,630.9
23	ADD ADOPTED WORKING CASH (= Line 37)	\$	341,800.0	\$	336,000.0
24	TOTAL DISTRICT RATE BASE	\$	58,001,938.9	\$	55,629,948.5
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)				

WORKING CASH

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$	29,521,512.3	\$	27,705,057.5
28	Purchased Power & Commodity for Resale*	\$	18,673,465.8	\$	16,819,159.4
29	Meter Revenues: Bimonthly Billing	\$	6,538,947.1	\$	6,142,942.8
30	Other Revenues: Flat Rate Monthly Billing	\$	17,127.4	\$	17,067.9
31	Total Revenues (Line 30 + Line 31)	\$	6,556,074.4	\$	6,160,010.8
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)		0.26%		0.28%
33	5/24 x Line 28 x (100% - Line 33)	\$	6,134,247.7	\$	5,755,894.5
34	1/24 x Line 28 x Line 33	\$	3,213.5	\$	3,198.5
35	1/12 x Line 29	\$	1,556,122.1	\$	1,381,596.6
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$	7,693,583.3	\$	7,160,689.6
37	Total Adopted	\$	341,800.0	\$	336,000.0

SCHEDULE A-3**BEAR GULCH****Depreciation and Amortization Reserves****2013**

Line No.	Item (a)		Account 250		Account 251		Account 252	Account 253	
			Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	1,596,872.57						
			38,816,576.81		313,254.05		0.00	0.00	
2	Add: Credits to reserves during year								
3	a) Charged to account No. 503	(G)	453,846.12						
			2,803,514.00						
4	b) Charged to account No. 265		259,159.70						
5	c) Charged to clearing accounts	(G)	18,161.88						
			58,412.52						
6	d) Salvage recovered	(G)	0.00						
			0.00						
7	e) All other credits	(G)	728.42						
			0.00	(B)	119,962.83				
8	Total Credits		3,593,822.64		119,962.83				
9	Deduct: Debits to reserves during year								
10	a) Book cost of property retires	(G)	85,074.15						
			246,473.26						
11	b) Cost of removal	(G)	(869.77)						
			56,530.52						
12	c) All other debits	(G)	10,843.62						
			(285.00)						
13	Total Debits		397,766.78						
14	Balances in reserves at end of year		43,609,505.24		433,216.88		0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized								
16	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation								
17									
18	Report depreciation in Federal Tax Return for year:		2,214,764.00						
19	Indicate nature of these items and accounts affected								
20	(See Schedule A-3a opposite)								



Report ID: CWW406-

Schedule A-3A

Dept: BEAR GULCH

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

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ACCOUNT	BEGIN		COST TO				OTHER	END
	BALANCE	PROVISIONS	RETIREMENT	REMOVE	SALVAGE	BALANCE		
I. SOURCE OF SUPPLY PLANT								
3110 STRUCTURES AND IMPROVEMENTS	97,411.20	3,291.60	0.00	0.00	0.00	0.00	100,702.80	
3120 COLLECTING AND IMPOUNDING RES	342,278.89	7,495.44	0.00	0.00	0.00	0.00	349,774.33	
3130 LAKE, RIVER AND OTHER INTAKES	8,870.39	141.12	0.00	0.00	0.00	0.00	9,011.51	
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3150 WELLS	30,361.00	573.84	0.00	0.00	0.00	0.00	30,934.84	
3160 SUPPLY MAINS	297,017.70	8,951.04	0.00	0.00	0.00	0.00	305,968.74	
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL SOURCE OF SUPPLY PLANT	775,939.18	20,453.04	0.00	0.00	0.00	0.00	796,392.22	
II. PUMPING PLANT								
3210 STRUCTURES AND IMPROVEMENTS	1,192,494.62	74,291.88	0.00	0.00	0.00	0.00	1,266,786.50	
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3240 PUMPING EQUIPMENT	1,911,482.45	148,571.40	-27,388.07	0.00	0.00	0.00	2,032,665.78	
3241 SYSTEM CONTROL COMPUTER EQUIP	224,393.10	14,062.92	-9,308.84	0.00	0.00	0.00	229,147.18	
3250 OTHER PUMPING PLANT	15,043.86	1,929.96	0.00	0.00	0.00	0.00	16,973.82	
TOTAL PUMPING PLANT	3,343,414.03	238,856.16	-36,696.91	0.00	0.00	0.00	3,545,573.28	
III. WATER TREATMENT PLANT								
3310 STRUCTURES AND IMPROVEMENTS	55,789.60	3,367.44	0.00	0.00	0.00	0.00	59,157.04	
3320 WATER TREATMENT EQUIPMENT	1,843,198.24	134,400.36	0.00	0.00	0.00	0.00	1,977,598.60	
TOTAL WATER TREATMENT PLANT	1,898,987.84	137,767.80	0.00	0.00	0.00	0.00	2,036,755.64	
IV. TRANS AND DIST PLANT								
3410 STRUCTURES AND IMPROVEMENTS	100,351.54	6,150.60	0.00	0.00	0.00	0.00	106,502.14	
3420 RESERVOIRS AND TANKS	2,742,043.91	141,108.12	-11,493.89	-11,669.57	0.00	0.00	2,859,988.57	
3421 TANK PAINTING	201,631.13	97,881.00	-16,306.85	0.00	0.00	0.00	283,205.28	
3430 TRANS AND DIST MAINS	17,362,922.78	1,185,934.92	-42,265.60	0.00	0.00	0.00	18,506,592.10	
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3450 SERVICES	7,303,791.53	866,331.12	-10,790.17	-44,860.95	0.00	0.00	8,114,471.53	
3460 METERS	1,803,263.22	180,231.72	-96,585.77	0.00	0.00	0.00	1,886,909.17	
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3480 HYDRANTS	1,514,476.77	105,305.28	-5,651.13	0.00	0.00	0.00	1,614,130.92	
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL TRANS AND DIST PLANT	31,028,480.88	2,582,942.76	-183,093.41	-56,530.52	0.00	0.00	33,371,799.71	
V. GENERAL PLANT								
3710 STRUCTURES AND IMPROVEMENTS	644,787.51	33,810.84	-4,028.98	0.00	0.00	0.00	674,569.37	
3720 OFFICE FURNITURE AND EQUIP	37,753.02	1,386.36	0.00	0.00	0.00	0.00	39,139.38	
3721 OFFICE EQUIPMENT - COMPUTERS	95,901.84	4,852.68	0.00	0.00	0.00	0.00	100,754.52	
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3730 TRANSPORTATION EQUIPMENT	631,893.95	58,412.52	-18,970.94	0.00	285.00	0.00	671,620.53	
3740 STORES EQUIPMENT	48,407.42	9,164.28	0.00	0.00	0.00	0.00	57,571.70	
3750 LABORATORY EQUIPMENT	17,295.99	1,846.68	0.00	0.00	0.00	0.00	19,142.67	
3760 COMMUNICATION EQUIPMENT	36,915.37	1,483.56	0.00	0.00	0.00	0.00	38,398.93	
3770 POWER OPERATED EQUIPMENT	12,952.88	1,916.16	0.00	0.00	0.00	0.00	14,869.04	
3780 TOOLS, SHOP AND GARAGE EQUIP	238,796.68	26,943.12	-3,683.02	0.00	0.00	0.00	262,056.78	
3790 OTHER GENERAL PLANT	3,289.50	1,978.68	0.00	0.00	0.00	0.00	5,268.18	
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3900 OTHER TANGIBLE PROPERTY	1,760.72	0.00	0.00	0.00	0.00	0.00	1,760.72	
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL GENERAL PLANT	1,769,754.88	141,794.88	-26,682.94	0.00	285.00	0.00	1,885,151.82	
GO PLANT ALLOCATION	1,596,872.57	472,008.00	-85,074.15	869.77	1,233.43	-12,077.05	1,973,832.57	
TOTAL DEPRECIATION	40,413,449.38	3,593,822.64	-331,547.41	-55,660.75	1,518.43	-12,077.05	43,609,505.24	

SCHEDULE B-1

LN NO	ACCT NO	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	37,744,502.74	34,494,307.40	3,250,195.33
25		601.2 Industrial Sales	11,738.83	12,184.55	(445.72)
26		601.3 Sales to Public Authorities	960,473.73	821,770.59	138,703.14
27		Sub-Total	38,716,715.30	35,328,262.54	3,388,452.75
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	0.00	0.00	0.00
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	0.00	0.00	0.00
34	603	603.1 Metered Sales, Irrigation Customers	64,301.01	65,602.37	(1,301.36)
		Sub-Total	64,301.01	65,602.37	(1,301.36)
37	604	Private Fire Protection Service	142,757.95	141,277.17	1,480.78
38	605	Public Fire Protection Service	12,577.57	11,391.29	1,186.28
39	606	Sales To Other Water Utilities For Resale	34,522.23	26,099.42	8,422.81
42	609	Other Sales or Service	42,897.28	49,297.39	(6,400.11)
43		Sub-Total	232,755.03	228,065.27	4,689.76
44		Total Water Service Revenue	39,013,771.34	35,621,930.18	3,391,841.15
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	30,860.00	33,725.00	(2,865.00)
48	612	Rent From Water Property	5,050.00	2,234.12	2,815.88
50	614	Other Water Revenues	358,668.20	(169,273.64)	527,941.84
51		Total Other Water Revenues	394,578.20	(133,314.52)	527,892.72
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	696,978.77	1,783,366.07	(1,086,387.30)
54		WRAM/MCBA Interest	3,560.88	7,974.01	(4,413.13)
54		Conservation Revenue Billed	(317,351.58)	(142,158.48)	(175,193.10)
55		Total WRAM Adjustments	383,188.07	1,649,181.60	(1,265,993.53)
52		Total Operating Revenues	39,791,537.61	37,137,797.27	2,653,740.34

7 **Bear Gulch**

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	10,133.22	54,120.39	(43,987.17)	
5	702	Operation Labor and Expense	16,651.83	62,140.99	(45,489.16)	
6	703	Miscellaneous Expense	1,118.46	3,369.50	(2,251.04)	
7	704	Purchased Water	17,986,764.95	16,044,317.92	1,942,447.03	
8		Maintenance				
9	706	Maint. Supervision and Engineering	0.00	9,588.51	(9,588.51)	
11	707	Maint. Of Structures and Improvements	0.00	6,907.06	(6,907.06)	
12	708	Maint. Of Reservoirs	8,168.00	8,168.00	0.00	
14	709	Maint. Of Lake, River other Intakes	0.00	1,000.00	(1,000.00)	
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00	
16	711	Maint. Of Wells	0.00	0.00	0.00	
17	712	Maint. Of Supply Mains	0.00	0.00	0.00	
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00	
19		Total Source of Supply Expense	18,022,836.46	16,189,612.37	1,833,224.09	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	9,035.52	48,064.69	(39,029.17)	
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	
26	723	Fuel For Power Production	0.00	0.00	0.00	
27	724	Pumping Labor and Expenses	46,579.48	190,100.52	(143,521.04)	
28	725	Miscellaneous Expenses	64,978.86	36,763.35	28,215.51	
29	726	Fuel or Power Purchased For Pumping	686,700.84	774,841.46	(88,140.62)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	0.00	174.09	(174.09)	
33	730	Maint. Of Structures and Improvements	10,180.04	18,043.26	(7,863.22)	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	40,318.95	229,549.15	(189,230.20)	
36	733	Maint. Of Other Pumping Equipment	2,578.40	3,069.92	(491.52)	
37		Total Pumping Expenses	860,372.09	1,300,606.44	(440,234.35)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	560.57	25,473.85	(24,913.28)	
42	742	Operation Labor and Expenses	88,413.50	173,157.27	(84,743.77)	
43	743	Miscellaneous Expenses	27,847.99	24,094.00	3,753.99	
44	744	Chemicals and Filtering Materials	62,114.25	79,649.32	(17,535.07)	
45		Maintenance				
46	746	Maint. Supervision and Engineering	3,572.97	23,154.25	(19,581.28)	
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	
49	748	Maint. Of Water Treatment Equipment	21,262.93	35,843.33	(14,580.40)	
50		Total Water Treatment Expense	203,772.21	361,372.02	(157,599.81)	

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER	UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
		ACCOUNT (A)			
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	18,542.52	129,973.88	(111,431.16)
5	752	Storage Facilities Expenses	71,419.46	208,287.59	(136,868.13)
7	753	Transmission and Distribution Lines	53,734.34	154,736.07	(101,001.73)
8	754	Meter Expenses	8,001.29	86,315.72	(78,314.43)
9	755	Customer Installation Expenses	15,461.17	92,364.82	(76,903.65)
10	756	Miscellaneous	130,479.86	216,761.42	(86,281.56)
11		Maintenance			
12	758	Maint. Supervision and Engineering	6,586.40	46,145.82	(39,559.42)
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	1,867.33	5,117.93	(3,250.60)
16	761	Maint. Of Transmission and Distribbut. Mains	356,794.90	566,407.85	(209,612.95)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	130,116.33	235,704.40	(105,588.07)
21	764	Maint. Of Meters	110,277.70	133,067.38	(22,789.68)
22	765	Maint. Of Hydrants	15,057.09	32,213.93	(17,156.84)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribu	918,338.39	1,907,096.61	(988,758.22)
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	7,786.05	77,378.51	(69,592.46)
29	772	Meter Reading Expenses	23,221.49	227,471.65	(204,250.16)
30	773	Customer Records and Collection Expenses	164,760.24	358,672.38	(193,912.15)
32	774	Miscellaneous Customer Accounting Expenses	615,182.66	530,795.69	84,386.97
33	775	Uncollectible Accounts	31,711.88	24,978.96	6,732.92
34		Total Customer Accounts Exper	842,662.31	1,219,297.19	(376,634.88)
35		VI. Sales Expenses			
36		Operation			
37	781	Supervision			
39	782	Demostration and Selling Expenses			
40	783	Advertising Expenses			
41	784	Miscellaneous Sales Expenses			
42	785	Merchandising, Jobbing and Contract Work			
43		Total Sales Expenses	0.00	0.00	0.00

9 *Bear Gulch*

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	0.00	0.00	0.00
5	792	Office Supplies and Other Expenses	26,773.38	21,060.84	5,712.54
6	793	Property Insurance	0.00	3,102.00	(3,102.00)
7	794	Injuries and Damages	56,415.26	58,595.40	(2,180.14)
8	795	Employees Pensions and Benefits	1,631,164.61	1,867,155.19	(235,990.58)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	818.82	3,044.05	(2,225.23)
12	798	Outside Service Employed	14,328.29	15,117.23	(788.94)
14	799	Miscellaneous General Expense	8,610.17	8,761.14	(150.97)
15		Maintenance			
16	805	Maintenance of General Plant	15,475.07	30,194.99	(14,719.92)
17		Total Administrative and General	1,753,585.60	2,007,030.84	(253,445.24)
18		VIII. Miscellaneous			
19	811	Rents	100,966.80	128,623.77	(27,656.97)
20	812	Admin. Exp. Transferred	(4,700.68)	(3,676.79)	(1,023.89)
20		Admin. Exp. Transferred - General Office	3,433,328.97	3,387,607.10	45,721.87
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	3,529,595.09	3,512,554.08	17,041.01
23		Total Operating Expenses	26,131,162.15	26,497,569.55	(366,407.40)

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	658,508.68	658,508.68	0.00		
25	State corporate Franchise Tax	(167,535.81)	(167,535.81)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	341,905.74	341,905.74			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	166,199.10	166,199.10			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,391,005.40	1,391,005.40			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	113,801.44	113,801.44			
36						
37						
38						
39		<u>2,503,884.54</u>	<u>2,503,884.54</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

BGD

**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	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	See Attached Schedule		¹ Depth to Water	Pumping Capacity(Unit) ²			
			Number	Dimensions					
6									
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	Not Applicable		
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	San Francisco Water Department							
17	Annual quantities purchased	4,643.2			(Unit chosen) ²	Million Gallons			
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		See 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			

SOURCE OF SUPPLY AND WATER DEVELOPED - 2013

Schedule D-1

District	Diverted Into	From Stream or Creek (name)	Location of Diversion (point)	Actual Diversion for Year (Million Gal.)
Bear Gulch	Bear Gulch Reservoir	Bear Gulch Creek	Woodside Ca.	183.66

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)	
Off Moore Rd. Woodside off Greer Rd.	Bear Gulch Reservoir Sta. 016-Res.1 Woodside	Surface Runoff Treatment Plant and Purchases	Earth Concrete	215,000 1,112	C
Woodside Highlands - Russel Ave. Treatment Plant do.	Sta. 007-Tank 5 Highland Sta. 002-Tank 1 Lake Sta. 002-Tank 2 Lake	"	Redwood Steel "	100 250 500	D
Off Moore Rd. do. do.	Sta.005- Tank 6 Intermediate Sta. 005-Tank 8 Intermediate Sta. 005-Tank 9 Intermediate	"	Redwood Steel "	100 250 1,000	Inactive
Coombsville Way Westridge - Cevantes Rd. Ormondale off Goya Rd. do. do.	Sta. 006-Tank 1 Coombsville Sta. 027-Tank 4 Westridge Sta. 029-Tank 1 Ormondale Sta. 029-Tank 2 Ormondale Sta. 029-Tank 3 Ormondale	"	" " Redwood Redwood Steel	200 750 100 100 150	D
Woodside Knolls off Laning Ave. do. do.	Sta. 015-Tank 1 Woodside Knolls Sta. 016 Tank 2	"	Redwood Steel	30 100	D
Golden Oak Dr. Ridgeway Rd. near Crest Rd. do.	Sta. 017-Tank 1 Alpine Sta. 019-Tank 1 Ridgeway Sta. 019-Tank 2 Ridgeway	"	Steel Steel "	250 500 500	D
Sioux Way near Cervantes Rd. do.	Sta. 021-Tank 1 Arrowhead Sta. 021-Tank 2 Arrowhead	"	" "	1,000 1,000	D
Ladera off La Mesa End of Wayside Rd. Off Summit Springs Rd.	Sta. 028-Tank 1 Ladera Sta. 032-Tank 1 Wayside Sta. 025-Tank 1 Woodside Oaks	"	" " Redwood	200 250 100	D
Woodside Oaks - End of Summit Springs R Off Canada Rd. and Raymundo Off Alpine Rd. and Saddleback	Sta. 031-Tank 2 Summit Sta. 022-Tank 1 Canada Sta. 030-Tank 1 Portola	"	Steel Steel "	165 450 1,000	D
Los Trancos Los Trancos Los Trancos Los Trancos Los Trancos Los Trancos	Sta. 034-Tank 1 Sta. 033-Tank 1 Sta. 036-Tank 1 Sta. 037-Tank 1 Sta. 038-Tank 1 Sta. 039-Tank 1	"	Concrete Steel Steel Steel Steel Steel	50 10 125 55 212 282	D
Field Yard, Skyline Field Yard, Skyline Skywood Tanks- Skyline Skywood Tanks- Skyline	Sta. 041-Tank 1 Sta. 041-Tank 2 Sta. 042-Tank 1 Sta. 042-Tank 2	"	Steel Steel Steel Steel	189 192 60 60	D
Total				226,392	
<hr/>					
36				District	

C - Collection D - Distribution

Sta. 005-Tank 6 (Inactive) Redwood 100

BGD

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.	Not Applicable	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.	Not Applicable	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.	See Attached Schedule	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached Schedule	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

California Water Service Company
Supply And Distributions Mains
12/31/2013

Department: 102-BEAR GULCH

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"					177		425		45	647
1"				388	100		3,033			3,521
1 - 1/4"										
1 - 1/2"			1,350		1,297		5,020			7,667
2"		13,299		453	3,295		14,257		1,234	32,538
2-3/8"										
2-1/2"										
3"		7			860		11,399		110	12,376
3-1/2"										
4"	120,676	60,427			2,631	1,862	284	1,251	5,040	192,171
4-1/2"										
5"										
5-1/2"										
6"	498,563	163,695			1,674	4,870	10,326	30,208	64,767	774,103
7"										
8"	247,313	28,906			7,186	2,497	8,113	26,367	73,297	393,679
9"										
10"	14,194	24,907			109	527	515	68		40,320
10-3/4"										
12"	82,522	9,996			468	243	145	24,918	4,220	122,512
12-3/4"										
14"	3,160					420				3,580
15"							13,640	1,438		15,078
16"	17,436	830	3,206		252	75	513	4,639	10,667	37,618
17"										
18"	5,793	12				45		1,475		7,325
19"										
20"	792						4,327			5,119
21"										
22"										
24"		854						6,916		7,770
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	990,449	302,933	4,556	841	18,049	10,539	71,997	97,280	159,380	1,656,024

SCHEDULE D-4 Bear Gulch
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	18304	18342		
Industrial	1	1		
Public Authorities	118	119		
Irrigation				
Other (specify)	35	39		
Sub-Total	18458	18501	0	0
Private Fire Connections			311	318
Public Fire Connections			2292	2320
Totals	18458	18501	2603	2638

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 -in.	11,668	234
3/4 - in.	234	5,665
1 - in.	5,269	10,251
1 1/4 - in.		
1 1/2 - in.	1,972	234
2 - in.	823	3,033
2 1/2 - in.		
3 - in.	66	47
4 - in.	17	155
5 - in.		
6 - in.	11	193
8 - in.		45
10 - in.		5
12 - in.		1
16 - in.		
18 - in.		
other		9
misc		
Totals	20,060	19,872

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	
2. Used, before repair	5
3. Used, after repair	14
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	10,692
2. More than 10, but less than 15 years	2,230
3. More than 15 years	9,171

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							
	Jan	Feb	Mar	Apr	May	Jun	Sub-total	
Commercial	186	195	268	354	493	654	2150	
Industrial				1			1	
Public Authority	5	5	7	9	14	18	58	
Irrigation			1	1	2	2	6	
Other water utilities							0	
Reclaimed							0	
Other		1				2	3	
Total	191	201	276	365	509	676	2218	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	737	705	787	598	388	232	3447	5597	5543
Industrial	1						1	2	2
Public Authority	19	21	20	16	8	6	90	148	140
Irrigation	3	1	1	1	1		7	13	12
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	1	1			1		3	6	4
Total	761	728	808	615	398	238	3548	5766	5701

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 58,242

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 on hand	(G)	5,178.59
		275,896.37
100.3. Construction work in progress	(G)	525,333.40
		5,920,753.57
241. Advances for construction		-1,497,186.72
265. Contributions in aid of construction		-7,485,868.42

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Anthony Carrasco

Address 3351 El Camino Real, Ste. 190, Atherton, CA 94027 Telephone 650-367-6800

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2013 to December 31, 2013.

Bear Gulch

Signature

Controller
Title

Date

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 on hand	(G)	5,178.59
		275,896.37
100.3. Construction work in progress	(G)	525,333.40
		5,920,753.57
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This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2013 to December 31, 2013.

Bear Gulch


Signature

Controller

Title

3-28-14
Date

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