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2014
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



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

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 2
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

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	594,685.58	34,592.42			629,278.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	1,197,704.89	17,691.02	-422.94		1,214,972.97
312	COLLECTING AND IMPOUNDING RES	628,349.20	1,876.80			630,226.00
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	2,214,574.83	19,567.82	-422.94		2,233,719.71
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,727,246.62		-526.93		2,726,719.69
3211	PAVEMENT	14,153.77				14,153.77
324	PUMPING EQUIPMENT	6,236,376.36	246,352.70	-15,612.17		6,467,116.89
3241	SYS CONTROL COMPUTER EQUIP	562,973.94	9,380.00			572,353.94
325	OTHER PUMPING PLANT	68,198.15				68,198.15
	TOTAL PUMPING PLANT	9,608,948.84	255,732.70	-16,139.10		9,848,542.44
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	121,570.20				121,570.20
332	WATER TREATMENT EQUIPMENT	5,110,968.79	242,693.40	-30,038.68		5,323,623.51
	TOTAL WATER TREATMENT PLANT	5,232,538.99	242,693.40	-30,038.68		5,445,193.71
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	192,526.52	329,836.81			522,363.33
3411	PAVEMENT	70,316.49	438,909.42			509,225.91
342	RESERVOIRS AND TANKS	5,038,576.07	1,756,425.34			6,795,001.41
3421	TANK PAINTING	1,632,275.47	-20,000.00			1,612,275.47
343	TRANS AND DIST MAINS	58,664,334.22	3,969,429.37	-54,123.86		62,579,639.73
344	FIRE MAINS	0.00				0.00
345	SERVICES	21,450,616.00	2,717,676.37	-21,003.11		24,147,289.26
346	METERS	5,673,589.84	505,135.74			6,178,725.58
348	HYDRANTS	6,244,916.84	659,452.07	-7,164.19		6,897,204.72
	TOTAL TRANS AND DIST PLANT	98,967,151.45	10,356,865.12	-82,291.16		109,241,725.41
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	754,873.56	204,372.53	-9,645.60		949,600.49
3711	PAVEMENT	30,473.64				30,473.64
3720	OFFICE FURNITURE AND EQUIPMENT	84,531.88	30,009.56	-54,360.63		60,180.81
3721	OFFICE EQUIPMENT - COMPUTERS	143,962.34		-71,707.03		72,255.31
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	1,065,698.03	25,817.44	-151,554.66		939,960.81
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	562,522.03	7,622.77	-65,152.29		504,992.51
379	OTHER GENERAL PLANT	290,987.23				290,987.23
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	3,244,546.54	267,822.30	-352,420.21		3,159,948.63
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	5,079,333.96	653,785.67	-356,806.44	-2,195.14	5,374,118.05
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,082,373.18	653,785.67	-356,806.44	-2,195.14	5,377,157.27
	TOTAL UTILITY PLANT IN SERVICE	126,553,929.17	11,831,059.43	-838,118.53	-2,195.14	137,544,674.93

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
BEAR GULCH DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 125,232,381.9	\$ 114,632,221.0
4	GENERAL OFFICE PRORATE	\$ 5,217,646.8	\$ 4,704,960.8
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)	\$ 130,450,028.7	\$ 119,337,181.8
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 43,651,601.7	\$ 40,601,213.8
10	GENERAL OFFICE PRORATE	\$ 2,198,946.9	\$ 1,822,813.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 45,850,548.6	\$ 42,424,027.4
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 13,474,401.4	\$ 11,578,183.8
14	DEFERRED ITC	\$ 115,063.1	\$ 120,714.4
15	GENERAL OFFICE PRORATE	\$ 464,090.5	\$ 260,475.7
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 14,053,554.9	\$ 11,959,374.0
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 7,751,490.6	\$ 6,859,846.7
19	ADVANCES FOR CONSTRUCTION	\$ 1,455,595.8	\$ 1,529,675.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 821,627.9	\$ 802,763.4
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 8,385,458.4	\$ 7,666,754.4
22	ADD MATERIALS AND SUPPLIES	\$ 317,368.8	\$ 293,116.8
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 259,300.0	\$ 341,800.0
24	TOTAL DISTRICT RATE BASE	\$ 62,737,135.7	\$ 58,001,938.9
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)	\$ 29,466,883.5	\$ 29,521,512.3
28	Purchased Power & Commodity for Resale*	\$ 18,627,314.9	\$ 18,673,465.8
29	Meter Revenues: Bimonthly Billing	\$ 6,767,770.6	\$ 6,538,947.1
30	Other Revenues: Flat Rate Monthly Billing	\$ 22,536.4	\$ 17,127.4
31	Total Revenues (Line 30 + Line 31)	\$ 6,790,307.0	\$ 6,556,074.4
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.33%	0.26%
33	5/24 x Line 28 x (100% - Line 33)	\$ 6,118,559.5	\$ 6,134,247.7
34	1/24 x Line 28 x Line 33	\$ 4,074.9	\$ 3,213.5
35	1/12 x Line 29	\$ 1,552,276.2	\$ 1,556,122.1
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 7,674,910.7	\$ 7,693,583.3
37	Total Adopted	\$ 259,300.0	\$ 341,800.0

SCHEDULE A-3

BEAR GULCH

Depreciation and Amortization Reserves

2014

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)	1,990,848.37						
			41,635,672.67		433,216.88		0.00	0.00	
2	Add: Credits to reserves during year								
3	a) Charged to account No. 503	(G)	461,885.27						
			3,058,489.00						
4	b) Charged to account No. 265		290,620.46						
5	c) Charged to clearing accounts	(G)	21,845.20						
			69,847.62						
6	d) Salvage recovered	(G)	0.00						
			0.00						
7	e) All other credits	(G)	5,786.16						
			0.00	(B)	117,971.37				
8	Total Credits		3,908,473.71		117,971.37				
9	Deduct: Debits to reserves during year								
10	a) Book cost of property retires	(G)	356,806.14						
			481,312.39						
11	b) Cost of removal	(G)	789.75						
			88,204.74						
12	c) All other debits	(G)	(11,909.27)						
			(11,419.45)						
13	Total Debits		903,784.30						
14	Balances in reserves at end of year		46,631,210.45		551,188.25		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:		1,698,963.32						
19	Indicate nature of these items and accounts affected								
20	(See Schedule A-3a opposite)								



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 2

Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2015

Schedule A-3A

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ACCOUNT	BEGIN		RETIREMENT	SALVAGE	COST TO		END
	BALANCE	PROVISIONS			REMOVE	OTHER	
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	100,702.80	20,830.03	-422.94	0.00	0.00	0.00	121,109.89
3120 COLLECTING AND IMPOUNDING RES	349,774.33	53,770.94	0.00	0.00	0.00	0.00	403,545.27
3130 LAKE, RIVER AND OTHER INTAKES	9,011.51	137.02	0.00	0.00	0.00	0.00	9,148.53
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	30,934.84	334.74	0.00	0.00	0.00	0.00	31,269.58
3160 SUPPLY MAINS	305,968.74	7,644.94	0.00	0.00	0.00	0.00	313,613.68
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	796,392.22	82,717.67	-422.94	0.00	0.00	0.00	878,686.95
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	1,266,786.50	79,480.18	-526.93	0.00	0.00	0.00	1,345,739.75
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	2,032,665.78	160,898.52	-15,612.17	0.00	-81,966.60	0.00	2,095,985.53
3241 SYSTEM CONTROL COMPUTER EQUIP	229,147.18	14,524.78	0.00	0.00	0.00	0.00	243,671.96
3250 OTHER PUMPING PLANT	16,973.82	1,932.81	0.00	0.00	0.00	0.00	18,906.63
TOTAL PUMPING PLANT	3,545,573.28	256,836.29	-16,139.10	0.00	-81,966.60	0.00	3,704,303.87
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	59,157.04	3,109.14	0.00	0.00	0.00	0.00	62,266.18
3320 WATER TREATMENT EQUIPMENT	1,977,598.60	131,522.26	-30,038.68	0.00	0.00	0.00	2,079,082.18
TOTAL WATER TREATMENT PLANT	2,036,755.64	134,631.40	-30,038.68	0.00	0.00	0.00	2,141,348.36
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	106,502.14	6,635.80	0.00	0.00	0.00	0.00	113,137.94
3420 RESERVOIRS AND TANKS	2,859,988.57	173,746.89	0.00	0.00	0.00	0.00	3,033,735.46
3421 TANK PAINTING	283,205.28	229,225.90	0.00	0.00	0.00	0.00	512,431.18
3430 TRANS AND DIST MAINS	18,506,592.10	1,333,147.00	-54,123.86	0.00	0.00	0.00	19,785,615.24
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	8,114,471.53	751,307.81	-21,003.11	0.00	-6,238.14	0.00	8,838,538.09
3460 METERS	1,886,909.17	190,538.04	0.00	794.45	0.00	0.00	2,078,241.66
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,614,130.92	120,735.01	-7,164.19	0.00	0.00	0.00	1,727,701.74
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	33,371,799.71	2,805,336.45	-82,291.16	794.45	-6,238.14	0.00	36,089,401.31
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	674,569.37	18,992.57	-9,645.60	0.00	0.00	0.00	683,916.34
3720 OFFICE FURNITURE AND EQUIP	39,139.38	1,766.71	-54,360.63	0.00	0.00	0.00	-13,454.54
3721 OFFICE EQUIPMENT - COMPUTERS	100,754.52	6,937.78	-71,707.03	0.00	0.00	0.00	35,985.27
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	671,620.53	69,847.62	-151,554.66	10,625.00	0.00	0.00	600,538.49
3740 STORES EQUIPMENT	57,571.70	9,662.33	0.00	0.00	0.00	0.00	67,234.03
3750 LABORATORY EQUIPMENT	19,142.67	1,772.98	0.00	0.00	0.00	0.00	20,915.65
3760 COMMUNICATION EQUIPMENT	38,398.93	1,473.66	0.00	0.00	0.00	0.00	39,872.59
3770 POWER OPERATED EQUIPMENT	14,869.04	1,859.81	0.00	0.00	0.00	0.00	16,728.85
3780 TOOLS, SHOP AND GARAGE EQUIP	262,056.78	26,794.84	-65,152.29	0.00	0.00	0.00	223,699.33
3790 OTHER GENERAL PLANT	5,268.18	6,113.13	0.00	0.00	0.00	0.00	11,381.31
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	1,885,151.82	145,221.43	-352,420.21	10,625.00	0.00	0.00	1,688,578.04
GO PLANT ALLOCATION	1,990,848.37	483,730.47	-356,806.44	12,032.16	-789.75	-122.89	2,128,891.92
TOTAL DEPRECIATION	43,626,521.04	3,908,473.71	-838,118.53	23,451.61	-88,994.49	-122.89	46,631,210.45

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			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	33,016,642	34,209,618		(1,192,976)
25		601.2 Industrial Sales	3,492,825	3,546,624		(53,799)
26		601.3 Sales to Public Authorities	830,695	960,474		(129,779)
27		Sub-Total	<u>37,340,161</u>	<u>38,716,715</u>		<u>(1,376,554)</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	<u>-</u>	<u>-</u>		<u>-</u>
34	603	603.1 Metered Sales, Irrigation Customers	59,239	64,301		(5,062)
		Sub-Total	<u>59,239</u>	<u>64,301</u>		<u>(5,062)</u>
37	604	Private Fire Protection Service	205,679	142,758		62,921
38	605	Public Fire Protection Service	17,614	12,578		5,037
39	606	Sales To Other Water Utilities For Resale	31,281	34,522		(3,241)
42	609	Other Sales or Service	82,537	(309,429)		391,967
43		Sub-Total	<u>337,111</u>	<u>(119,572)</u>		<u>456,683</u>
44		Total Water Service Revenue	<u>37,736,511</u>	<u>38,661,445</u>		<u>(924,934)</u>
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	21,470	30,860		(9,390)
48	612	Rent From Water Property	12,000	5,050		6,950
50	614	Other Water Revenues	375,013	358,668		16,345
51		Total Other Water Revenues	<u>408,483</u>	<u>394,578</u>		<u>13,905</u>
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	2,937,614	696,979		2,240,635
54		WRAM/MCBA Interest	1,814	3,561		(1,746)
54		Conservation Revenue Billed	(207,362)	(317,352)		109,990
55		Total WRAM Adjustments	<u>2,732,066</u>	<u>383,188</u>		<u>2,348,878</u>
56		Total Operating Revenues	<u>40,877,060</u>	<u>39,439,211</u>		<u>1,437,849</u>

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	94,762		93,654	1,108
5	702	Operation Labor and Expense	21,109		16,652	4,457
6	703	Miscellaneous Expense	9,487		1,118	8,369
7	704	Purchased Water	17,946,418		17,986,765	(40,347)
8		Maintenance				
9	706	Maint. Supervision and Engineering	-		2,016	(2,016)
11	707	Maint. Of Structures and Improvements	-		-	-
12	708	Maint. Of Reservoirs	-		8,168	(8,168)
14	709	Maint. Of Lake, River other Intakes	-		-	-
15	710	Maint. Of Springs and Tunnels	-		-	-
16	711	Maint. Of Wells	-		-	-
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	-		2,405	(2,405)
19		Total Source of Supply Expenses	18,071,775		18,110,779	(39,003)
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	181,621		192,912	(11,292)
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	4,774		-	4,774
27	724	Pumping Labor and Expenses	52,671		46,579	6,091
28	725	Miscellaneous Expenses	45,325		64,979	(19,654)
29	726	Fuel or Power Purchased For Pumping	680,897		686,713	(5,816)
30		Maintenance				
31	729	Maint. Supervision and Engineering	101,211		80,631	20,581
33	730	Maint. Of Structures and Improvements	6,837		10,180	(3,343)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	94,119		40,319	53,800
36	733	Maint. Of Other Pumping Equipment	1,296		2,578	(1,282)
37		Total Pumping Expenses	1,168,751		1,124,892	43,859
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	117,995		153,176	(35,182)
42	742	Operation Labor and Expenses	42,034		88,414	(46,380)
43	743	Miscellaneous Expenses	24,831		27,848	(3,017)
44	744	Chemicals and Filtering Materials	26,646		62,114	(35,468)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	35,173		21,716	13,457
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	5,492		21,263	(15,771)
50		Total Water Treatment Expenses	252,171		374,531	(122,360)

BEAR GULCH

SCHEDULE B-2

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		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	437,408		492,601	(55,193)
5	752	Storage Facilities Expenses	96,142		71,419	24,723
7	753	Transmission and Distribution Lines	116,593		135,136	(18,544)
8	754	Meter Expenses	16,193		8,001	8,191
9	755	Customer Installation Expenses	17,131		15,461	1,670
10	756	Miscellaneous	79,051		130,480	(51,429)
11		Maintenance				
12	758	Maint. Supervision and Engineering	246,572		260,757	(14,184)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	11,499		1,867	9,631
16	761	Maint. Of Transmission and Distribbut. Mains	353,087		356,795	(3,707)
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	254,549		130,116	124,433
21	764	Maint. Of Meters	71,223		110,278	(39,054)
22	765	Maint. Of Hydrants	29,683		15,057	14,626
23	766	Maint. Of Miscellaneous Plant	-		195	(195)
24		Total Transmission and Distribution Exp.	1,729,131		1,728,165	966
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	583,034		505,911	77,123
29	772	Meter Reading Expenses	19,752		23,221	(3,470)
30	773	Customer Records and Collection Expenses	177,693		164,760	12,933
32	774	Miscellaneous Customer Accounting Expenses	436,032		615,183	(179,150)
33	775	Uncollectible Accounts	36,633		31,712	4,922
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	1,253,145		1,340,788	(87,643)
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-		-	-

9 BEAR GULCH

SCHEDULE B-2

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		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	7,726	5,795	1,931
5	792	Office Supplies and Other Expenses	26,869	28,291	(1,422)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	42,592	56,415	(13,823)
8	795	Employees Pensions and Benefits	1,767,701	1,964,916	(197,214)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	835	819	17
12	798	Outside Service Employed	15,176	14,328	847
14	799	Miscellaneous General Expense	3,701,358	3,405,188	296,170
15		Maintenance			
16	805	Maintenance of General Plant	9,788	15,475	(5,687)
17		Total Administrative and General Expenses	5,572,045	5,491,227	80,818
18		VIII. Miscellaneous			
19	811	Rents	97,849	100,967	(3,118)
20	812	Admin. Exp. Transferred	(9,389)	(4,701)	(4,688)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	88,460	96,266	(7,806)
23		Total Operating Expenses	28,135,479	28,266,648	(131,169)

		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	687,128.22	687,128.22	0.00		
25	State corporate Franchise Tax	(10,849.67)	(10,849.67)			
26	State Unemployment Tax	(3,164.32)	(3,164.32)			0.00
27	Other State and Local Taxes	365,064.18	365,064.18			
28	Federal Unemployment Tax	(1,217.04)	(1,217.04)			0.00
29	FICA	215,790.99	167,677.83			48,113.16
30	Other Federal Tax					
31	Federal Income Tax	1,679,801.07	1,679,801.07			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	113,232.30	113,232.30			
36						
37						
38						
39		3,045,785.72	2,997,672.56	0.00	0.00	48,113.16

* 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	4,295.2			(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 - 2014

Schedule D-1

District	Diverted Into	From Stream or Creek (name)	Location of Diversion (point)	Actual Diversion for Year (Million Gal.)
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Bear Gulch	Bear Gulch Reservoir	Bear Gulch Creek	Woodside Ca.	-
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Plant not turned on in 2014

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Off Moore Rd.	Bear Gulch Reservoir	Surface Runoff	Earth	215,000 C
Woodside off Greer Rd.	Sta. 016-Res.1 Woodside	Treatment Plant and Purchases	Concrete	1,112 D
Woodside Highlands - Russel Ave.	Sta. 007-Tank 5 Highland	"	Redwood	100 D
Treatment Plant	Sta. 002-Tank 1 Lake	"	Steel	250 D
do.	Sta. 002-Tank 2 Lake	"	"	500 D
Off Moore Rd.	Sta.005- Tank 6 Intermediate	"	Redwood	100 D
do.	Sta. 005-Tank 8 Intermediate	"	Steel	250 D
do.	Sta. 005-Tank 9 Intermediate	"	"	1,000 D
Coombsville Way	Sta. 006-Tank 1 Coombsville	"	"	200 D
Westridge - Cevantes Rd.	Sta. 027-Tank 4 Westridge	"	"	750 D
Ormondale off Goya Rd.	Sta. 029-Tank 1 Ormondale	"	Redwood	100 D
do.	Sta. 029-Tank 2 Ormondale	"	Redwood	100 D
do.	Sta. 029-Tank 3 Ormondale	"	Steel	150 D
Woodside Knolls off Laning Ave.	Sta. 015-Tank 1 Woodside Knolls	"	Redwood	30 D
	Sta. 016 Tank 2	"	Steel	1,000 D
Golden Oak Dr.	Sta. 017-Tank 1 Alpine	"	Steel	250 D
Ridgeway Rd. near Crest Rd.	Sta. 019-Tank 1 Ridgeway	"	Steel	500 D
do.	Sta. 019-Tank 2 Ridgeway	"	"	500 D
Sioux Way near Cervantes Rd.	Sta. 021-Tank 1 Arrowhead	"	"	1,000 D
do.	Sta. 021-Tank 2 Arrowhead	"	"	1,000 D
Ladera off La Mesa	Sta. 028-Tank 1 Ladera	"	"	200 D
End of Wayside Rd.	Sta. 032-Tank 1 Wayside	"	"	250 D
Off Summit Springs Rd.	Sta. 025-Tank 1 Woodside Oaks	"	Redwood	100 D
Woodside Oaks - End of Summit Springs Rd.	Sta. 031-Tank 2 Summit	"	Steel	165 D
Off Canada Rd. and Raymundo	Sta. 022-Tank 1 Canada	"	Steel	450 D
Off Alpine Rd. and Saddleback	Sta. 030-Tank 1 Portola	"	"	1,000 D
Los Trancos	Sta. 034-Tank 1 Sunrise	"	Concrete	50 D
Los Trancos	Sta. 033-Tank 1 Los Trancos	"	Steel	10 D
Los Trancos	Sta. 036-Tank 1 Bonits	"	Steel	125 D
Los Trancos	Sta. 037-Tank 1 Spanish Trail	"	Steel	55 D
Los Trancos	Sta. 038-Tank 1 Vista Verde	"	Steel	212 D
Los Trancos	Sta. 039-Tank 1 Pony Tracks	"	Steel	282 D
Field Yard, Skyline	Sta. 041-Tank 1 Skyline HQ 1	"	Steel	189 D
Field Yard, Skyline	Sta. 041-Tank 2 Skyline HQ 2	"	Steel	192 D
Skywood Tanks- Skyline	Sta. 042-Tank 1 Skywood 1	"	Steel	60 D
Skywood Tanks- Skyline	Sta. 042-Tank 2 Skywood 2	"	Steel	60 D
Upper Lake 1	Sta. 045-Tank 1 Upper Lake 1		Redwood	30 D
Upper Lake 2	Sta. 045-Tank 2 Upper Lake 2		Redwood	30 D
Orchard Hill 1	Sta. 046-Tank 1 Orchard Hill 1		Redwood	40 D
Orchard Hill 2	Sta. 046-Tank 2 Orchard Hill 2		Redwood	40 D
Big Tree	Sta. 047-Tank 1 Big Tree		Redwood	35 D
District Total No.	41	District Total Volume	227,467	

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

12/31/2014

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		1,272		5,020			7,642
2"		12,373		453	3,293		14,257		1,262	31,638
2-3/8"										
2-1/2"										
3"		7			860		11,399		110	12,376
3-1/2"										
4"	120,667	60,427			2,631	1,835	284	1,278	5,049	192,171
4-1/2"							25			25
5"										
5-1/2"										
6"	498,516	155,145			1,674	4,870	10,326	30,282	64,996	765,809
7"										
8"	247,263	28,901			7,186	2,497	8,113	26,381	82,785	403,126
9"										
10"	14,144	24,907			109	527	515	60		40,262
10-3/4"										
12"	82,522	9,996			468	243	145	27,278	4,220	124,872
12-3/4"										
14"	2,950					420				3,370
15"							13,640	1,438		15,078
16"	17,436	830	3,206		252	75	513	4,896	10,667	37,875
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	990,083	293,452	4,556	841	18,022	10,512	72,022	100,004	169,134	1,658,626

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)	18342	18404		
Industrial	1	1		
Public Authorities	119	118		
Irrigation				
Other (specify)	39	27		
Sub-Total	18501	18550	0	0
Private Fire Connections			318	327
Public Fire Connections			2320	2347
Totals	18501	18550	2638	2674

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	11,603	
3/4 - in.	229	5,542
1 - in.	5,322	10,362
1 1/4 - in.		
1 1/2 - in.	2,023	234
2 - in.	898	3,187
2 1/2 - in.		
3 - in.	44	47
4 - in.	17	155
5 - in.		
6 - in.	11	192
8 - in.		44
10 - in.		5
12 - in.		1
16 - in.		
18 - in.		
other		19
misc		
Totals	20,147	19,788

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	2
3. Used, after repair	40
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	10,877
2. More than 10, but less than 15 years	2,138
3. More than 15 years	5,706

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

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total		
Commercial	318	302	209	287	384	613	2113	5362	5597
Industrial	1						1	2	2
Public Authority	7	7	5	7	9	16	51	124	148
Irrigation							0	1	13
Other water utilities							0	0	0
Reclaimed							0	0	0
Other		4		1	1	1	7	12	6
Total	326	313	214	295	394	630	2172	5501	5766

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	652	699	631	550	436	281	3249	5362	5597
Industrial		1					1	2	2
Public Authority	18	17	14	11	8	5	73	124	148
Irrigation					1		1	1	13
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	1	1	1	1	1		5	12	6
Total	671	718	646	562	446	286	3329	5501	5766

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 58,432

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)	2,936.04
		306,636.09
100.3. Construction work in progress	(G)	119,674.38
		4,852,582.15
241. Advances for construction		-1,424,280.35
265. Contributions in aid of construction		-7,851,478.79

(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, 2014 to December 31, 2014.

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)	2,936.04
		306,636.09
100.3. Construction work in progress	(G)	119,674.38
		4,852,582.15
241. Advances for construction		-1,424,280.35
265. Contributions in aid of construction		-7,851,478.79

(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, 2014 to December 31, 2014.

 Bear Gulch


Signature

 Vice President & Corporate Controller
Title

 March 25, 2015
Date

INDEX

	<u>Page</u>
Acres Irrigated	15
Advances for Construction	16
Construction work in progress	16
Contribution in aid of construction	16
Depreciation and amortization reserves	2
Material and supplies on hand	16
Meters and services on pipe system	13
Operating expenses	4-6
Operating revenues	7
Population served	15
Service connections, active	14
Signature	16.a
Source of supply and water developed	11
Storage facilities	11
Taxes	8
Transmission and distribution facilities	12
Utility plant in service	2