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**2015  
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, 2015**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016**

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Report ID: CW\_W405-  
 Bus. Unit: CWSO  
 Dept: BEAR GULCH

**ANALYSIS OF UTILITY PLANT**  
 December/31/2015

Page No. 2  
 Run Date: 3/4/2016  
 Run Time: 11:08:34AM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
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
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	629,278.00				629,278.00
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	1,214,972.97				1,214,972.97
312	COLLECTING AND IMPOUNDING RES	630,226.00				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	2,233,719.71				2,233,719.71
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	2,726,719.69				2,726,719.69
3211	PAVEMENT	14,153.77				14,153.77
324	PUMPING EQUIPMENT	6,467,116.89	182,649.05	-29,872.91		6,619,893.03
3241	SYS CONTROL COMPUTER EQUIP	572,353.94				572,353.94
325	OTHER PUMPING PLANT	68,198.15				68,198.15
	TOTAL PUMPING PLANT	9,848,542.44	182,649.05	-29,872.91		10,001,318.58
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	121,570.20	94,370.27	-6,681.03		209,259.44
332	WATER TREATMENT EQUIPMENT	5,323,623.51				5,323,623.51
	TOTAL WATER TREATMENT PLANT	5,445,193.71	94,370.27	-6,681.03		5,532,882.95
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	522,363.33				522,363.33
3411	PAVEMENT	509,225.91				509,225.91
342	RESERVOIRS AND TANKS	6,795,001.41	151,778.66			6,946,780.07
3421	TANK PAINTING	1,612,275.47		-8,462.69		1,603,812.78
343	TRANS AND DIST MAINS	62,579,639.73	1,299,105.48	-44,250.56		63,834,494.65
344	FIRE MAINS	0.00				0.00
345	SERVICES	24,147,289.26	1,726,693.91	-5,680.82		25,868,302.35
346	METERS	6,178,725.58	349,758.60	-2,095.74		6,526,388.44
348	HYDRANTS	6,897,204.72	548,032.69	-3,372.13		7,441,865.28
	TOTAL TRANS AND DIST PLANT	109,241,725.41	4,075,369.34	-63,861.94		113,253,232.81
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	949,600.49				949,600.49
3711	PAVEMENT	30,473.64				30,473.64
3720	OFFICE FURNITURE AND EQUIPMENT	60,180.81				60,180.81
3721	OFFICE EQUIPMENT - COMPUTERS	72,255.31				72,255.31
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	939,960.81				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	6,227.55	-1,772.64		63,795.34
377	POWER OPERATED EQUIPMENT	35,617.38				35,617.38
378	TOOLS, SHOP AND GARAGE EQUIP	504,992.51				504,992.51
379	OTHER GENERAL PLANT	290,987.23				290,987.23
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	3,159,948.63	6,227.55	-1,772.64		3,164,403.54
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	1,760.72				1,760.72
391	UTILITY PLANT PURCHASED	1,278.50				1,278.50
	DIST GO PLANT ALLOCATION	5,502,729.42	691,991.97	-507,753.21	0.00	5,686,968.18
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,505,768.64	691,991.97	-507,753.21		5,690,007.40
	TOTAL UTILITY PLANT IN SERVICE	137,673,286.30	5,050,608.18	-609,941.73		142,113,952.75

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2015**  
**SCHEDULE A-1d**  
**BEAR GULCH DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2015	Balance 12/31/2014
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 134,059,517.0	\$ 125,232,381.9
4	GENERAL OFFICE PRORATE	\$ 5,546,298.2	\$ 5,217,646.8
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 )	<u>\$ 139,605,815.2</u>	<u>\$ 130,450,028.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 46,828,777.7	\$ 43,651,601.7
10	GENERAL OFFICE PRORATE	\$ 2,312,878.8	\$ 2,198,946.9
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 49,141,656.5</u>	<u>\$ 45,850,548.6</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 16,751,032.5	\$ 13,474,401.4
14	DEFERRED ITC	\$ 109,411.7	\$ 115,063.1
15	GENERAL OFFICE PRORATE	\$ 514,218.2	\$ 464,090.5
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 17,374,662.4</u>	<u>\$ 14,053,554.9</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 7,902,733.7	\$ 7,751,490.6
19	ADVANCES FOR CONSTRUCTION	\$ 1,444,664.6	\$ 1,455,595.8
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 821,653.1	\$ 821,627.9
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 8,525,745.3</u>	<u>\$ 8,385,458.4</u>
22	ADD MATERIALS AND SUPPLIES	\$ 334,351.1	\$ 317,368.8
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$ 279,800.0	\$ 259,300.0
24	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 65,177,902.2</u></u>	<u><u>\$ 62,737,135.7</u></u>
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)	\$ 30,397,760.7	\$ 29,466,883.5
28	Purchased Power & Commodity for Resale*	\$ 17,987,167.6	\$ 18,627,314.9
29	Meter Revenues: Bimonthly Billing	\$ 6,604,539.0	\$ 6,767,770.6
30	Other Revenues: Flat Rate Monthly Billing	\$ 22,725.5	\$ 22,536.4
31	Total Revenues ( Line 30 + Line 31 )	<u>\$ 6,627,264.5</u>	<u>\$ 6,790,307.0</u>
32	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	0.34%	0.33%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$ 6,311,150.8	\$ 6,118,559.5
34	1/24 x Line 28 x Line 33	\$ 4,343.2	\$ 4,074.9
35	1/12 x Line 29	\$ 1,498,930.6	\$ 1,552,276.2
36	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$ 7,814,424.6	\$ 7,674,910.7
37	Total Adopted	\$ 279,800.0	\$ 259,300.0

## SCHEDULE A-3

BEAR GULCH

## Depreciation and Amortization Reserves

2015

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)	2,179,839.77					
			44,502,318.53		551,188.25		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	407,606.97					
			3,185,260.00					
4	b) Charged to account No. 265		303,106.46					
5	c) Charged to clearing accounts	(G)	20,598.44					
			65,609.28					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	(18,532.82)					
			0.00	(B)	116,713.83			
8	Total Credits		3,963,648.33		116,713.83			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	507,753.21					
			102,188.52					
11	b) Cost of removal	(G)	(3,152.78)					
			0.00					
12	c) All other debits	(G)	(27,034.38)					
			54,068.76					
13	Total Debits		633,823.33					
14	Balances in reserves at end of year		50,011,983.30		667,902.08		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:		1,767,623.15					
19	Indicate nature of these items and accounts affected							
20	(See Schedule A-3a opposite)							



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

Dept: BEAR GULCH

ACCOUNT	BEGIN	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END
	BALANCE						BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	121,109.89	19,075.08	0.00	0.00	0.00	0.00	140,184.97
3120 COLLECTING AND IMPOUNDING RES	403,545.27	115,142.28	0.00	0.00	0.00	0.00	518,687.55
3130 LAKE, RIVER AND OTHER INTAKES	9,148.53	131.28	0.00	0.00	0.00	0.00	9,279.81
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	31,269.58	0.00	0.00	0.00	0.00	0.00	31,269.58
3160 SUPPLY MAINS	313,613.68	5,816.40	0.00	0.00	0.00	0.00	319,430.08
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	878,686.95	140,165.04	0.00	0.00	0.00	0.00	1,018,851.99
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	1,345,739.75	86,727.24	0.00	0.00	0.00	0.00	1,432,466.99
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	2,095,985.53	171,378.60	-29,872.91	0.00	0.00	0.00	2,237,491.22
3241 SYSTEM CONTROL COMPUTER EQUIP	243,671.96	15,167.40	0.00	0.00	0.00	0.00	258,839.36
3250 OTHER PUMPING PLANT	18,906.63	1,936.80	0.00	0.00	0.00	0.00	20,843.43
TOTAL PUMPING PLANT	3,704,303.87	275,210.04	-29,872.91	0.00	0.00	0.00	3,949,641.00
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	62,266.18	2,747.52	-6,681.03	0.00	0.00	0.00	58,332.67
3320 WATER TREATMENT EQUIPMENT	2,079,082.18	132,025.92	0.00	0.00	0.00	0.00	2,211,108.10
TOTAL WATER TREATMENT PLANT	2,141,348.36	134,773.44	-6,681.03	0.00	0.00	0.00	2,269,440.77
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	113,137.94	38,762.64	0.00	0.00	0.00	0.00	151,900.58
3420 RESERVOIRS AND TANKS	3,033,735.46	287,428.56	0.00	0.00	0.00	0.00	3,321,164.02
3421 TANK PAINTING	512,431.18	317,457.00	-8,462.69	0.00	0.00	0.00	821,425.49
3430 TRANS AND DIST MAINS	19,785,615.24	1,476,879.48	-44,250.56	0.00	0.00	0.00	21,218,244.16
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	8,838,538.09	427,407.00	-5,680.82	0.00	-27,034.38	0.00	9,233,229.89
3460 METERS	2,078,241.66	203,898.00	-2,095.74	0.00	0.00	0.00	2,280,043.92
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,727,701.74	136,564.68	-3,372.13	0.00	0.00	0.00	1,860,894.29
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	36,089,401.31	2,888,397.36	-63,861.94	0.00	-27,034.38	0.00	38,886,902.35
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	683,916.34	-4,170.36	0.00	0.00	0.00	0.00	679,745.98
3720 OFFICE FURNITURE AND EQUIP	-13,454.54	1,636.92	0.00	0.00	0.00	0.00	-11,817.62
3721 OFFICE EQUIPMENT - COMPUTERS	35,985.27	4,725.48	0.00	0.00	0.00	0.00	40,710.75
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	600,538.49	65,609.28	0.00	0.00	0.00	0.00	666,147.77
3740 STORES EQUIPMENT	67,234.03	10,359.60	0.00	0.00	0.00	0.00	77,593.63
3750 LABORATORY EQUIPMENT	20,915.65	1,669.80	0.00	0.00	0.00	0.00	22,585.45
3760 COMMUNICATION EQUIPMENT	39,872.59	1,459.80	-1,772.64	0.00	0.00	0.00	39,559.75
3770 POWER OPERATED EQUIPMENT	16,728.85	1,780.92	0.00	0.00	0.00	0.00	18,509.77
3780 TOOLS, SHOP AND GARAGE EQUIP	223,699.33	22,522.68	0.00	0.00	0.00	0.00	246,222.01
3790 OTHER GENERAL PLANT	11,381.31	11,901.36	0.00	0.00	0.00	0.00	23,282.67
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	1,688,578.04	117,495.48	-1,772.64	0.00	0.00	0.00	1,804,300.88
GO PLANT ALLOCATION	2,179,839.77	407,606.97	-507,753.21	3,152.78	0.00	0.00	2,082,846.31
TOTAL DEPRECIATION	46,682,158.30	3,963,648.33	-609,941.73	3,152.78	-27,034.38	0.00	50,011,983.30

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	32,951,633	33,016,642		(65,008)
25		601.2 Industrial Sales	3,859,807	3,492,825		366,983
26		601.3 Sales to Public Authorities	809,869	830,695		(20,826)
27		Sub-Total	37,621,310	37,340,161		281,149
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	71,520	59,239		12,281
		Sub-Total	71,520	59,239		12,281
37	604	Private Fire Protection Service	209,691	205,679		4,012
38	605	Public Fire Protection Service	17,780	17,614		166
39	606	Sales To Other Water Utilities For Resale	10,845	31,281		(20,436)
42	609	Other Sales or Service	69,417	82,537		(13,121)
43		Sub-Total	307,732	337,111		(29,379)
44		Total Water Service Revenue	38,000,562	37,736,511		264,051
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	21,025	21,470		(445)
48	612	Rent From Water Property	7,500	12,000		(4,500)
50	614	Other Water Revenues	(51,504)	375,013		(426,517)
51		Total Other Water Revenues	(22,979)	408,483		(431,462)
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM / MCBA Adjustmets	1,888,252	2,937,614		(1,049,362)
54		WRAM/MCBA Interest	5,893	1,814		4,078
54		Conservation Revenue Billed	28,213	(207,362)		235,575
55		Total WRAM Adjustments	1,922,357	2,732,066		(809,709)
56		Total Operating Revenues	39,899,940	40,877,060		(977,120)

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		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	105,467	94,762	10,705	
5	702	Operation Labor and Expense	52,776	21,109	31,667	
6	703	Miscellaneous Expense	9,243	9,487	(244)	
7	704	Purchased Water	17,232,997	17,946,418	(713,421)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	-	-	-	
11	707	Maint. Of Structures and Improvements	-	-	-	
12	708	Maint. Of Reservoirs	-	-	-	
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	-	-	-	
19		Total Source of Supply Expenses	17,400,482	18,071,775	(671,293)	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	192,501	181,621	10,881	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	1,199	4,774	(3,576)	
27	724	Pumping Labor and Expenses	42,246	52,671	(10,425)	
28	725	Miscellaneous Expenses	98,749	45,325	53,424	
29	726	Fuel or Power Purchased For Pumping	754,171	680,897	73,274	
30		Maintenance				
31	729	Maint. Supervision and Engineering	79,184	101,211	(22,027)	
33	730	Maint. Of Structures and Improvements	26,120	6,837	19,283	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	54,228	94,119	(39,891)	
36	733	Maint. Of Other Pumping Equipment	-	1,296	(1,296)	
37		Total Pumping Expenses	1,248,396	1,168,751	79,645	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	113,647	117,995	(4,347)	
42	742	Operation Labor and Expenses	79,479	42,034	37,446	
43	743	Miscellaneous Expenses	36,912	24,831	12,081	
44	744	Chemicals and Filtering Materials	64,516	26,646	37,869	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	38,730	35,173	3,557	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	29,091	5,492	23,599	
50		Total Water Treatment Expenses	362,375	252,171	110,204	



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		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	324,445	437,408	(112,963)	
5	752	Storage Facilities Expenses	95,236	96,142	(906)	
7	753	Transmission and Distribution Lines	141,504	116,593	24,911	
8	754	Meter Expenses	26,596	16,193	10,403	
9	755	Customer Installation Expenses	18,387	17,131	1,256	
10	756	Miscellaneous	131,814	79,051	52,763	
11		Maintenance				
12	758	Maint. Supervision and Engineering	328,868	246,572	82,295	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	21,875	11,499	10,376	
16	761	Maint. Of Transmission and Distribbut. Mains	615,042	353,087	261,954	
18	762	Maint. Of Fire Mains			-	
19	763	Maint. Of Services	271,172	254,549	16,623	
21	764	Maint. Of Meters	53,108	71,223	(18,115)	
22	765	Maint. Of Hydrants	34,945	29,683	5,263	
23	766	Maint. Of Miscellaneous Plant	3,135	-	3,135	
24		Total Transmission and Distribution Exp.	2,066,127	1,729,131	336,996	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	686,961	583,034	103,927	
29	772	Meter Reading Expenses	20,742	19,752	990	
30	773	Customer Records and Collection Expenses	209,976	177,693	32,283	
32	774	Miscellaneous Customer Accounting Expenses	516,594	436,032	80,561	
33	775	Uncollectible Accounts	4,709	36,633	(31,925)	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	1,438,982	1,253,145	185,837	
35		<b>VI. Sales Expenses</b>				
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	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	UTILITIES (CONCLUDED) INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	25,011	7,726	17,285
5	792	Office Supplies and Other Expenses	38,666	26,869	11,797
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	66,090	42,592	23,498
8	795	Employees Pensions and Benefits	2,052,190	1,767,701	284,489
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	6,298	835	5,463
12	798	Outside Service Employed	197	15,176	(14,979)
14	799	Miscellaneous General Expense	4,196,123	3,701,358	494,765
15		Maintenance			
16	805	Maintenance of General Plant	11,335	9,788	1,547
17		Total Administrative and General Expenses	6,395,911	5,572,045	823,866
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	101,251	97,849	3,402
20	812	Admin. Exp. Transferred	(10,371)	(9,389)	(982)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	90,880	88,460	2,420
23		Total Operating Expenses	29,003,153	28,135,479	867,674

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BEAR GULCH

SCHEDULE B-4

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	771,228.04	771,228.04	0.00		
25	State corporate Franchise Tax	18,151.26	18,151.26			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	340,119.21	340,119.21			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	171,255.51	171,255.51			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,463,794.01	1,463,794.01			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	144,126.95	144,126.95			
36						
37						
38						
39		2,908,674.99	2,908,674.99	0.00	0.00	0.00

\* 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) <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	<b>Not Applicable</b>								
2									
3									
4									
5									

  

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	See Attached Schedule		<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
			Number	Dimensions				
6								
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	<b>Not Applicable</b>						
12							
13							
14							
15							

  

Purchased Water for Resale			
16	Purchased from	San Francisco Water Department	
17	Annual quantities purchased	3,246.8	(Unit chosen) <sup>2</sup> Million Gallons
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> 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		<b>See Attached Schedule</b>	
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 - 2015

### 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.	213.26

**CALIFORNIA WATER SERVICE COMPANY**

**BEAR GULCH DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2015**

**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 R	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	"	Steel	80 D
Big Tree	Sta. 047-Tank 2 Big Tree	"	Steel	80
<b>District Total No.</b>	<b>42</b>	<b>District Total Volume</b>	<b>227,592</b>	

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  
12/31/2015

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"		12,237		453	3,293		14,257		1,272	31,512
2-3/8"										
2-1/2"										
3"		7			860		11,399		110	12,376
3-1/2"										
4"	120,667	59,227			2,631	1,835	284	1,278	5,049	190,971
4-1/2"							25			25
5"										
5-1/2"										
6"	498,493	155,057			1,674	4,870	10,326	30,282	65,370	766,072
7"										
8"	247,259	28,896			7,186	2,577	8,113	26,381	85,502	405,914
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"										
<b>Total</b>	990,056	292,023	4,556	841	18,022	10,592	72,022	100,004	172,235	1,660,351



**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)	18404	18410		0
Industrial	1	1		
Public Authorities	118	119		
Irrigation				
Other (specify)	27	31		
<b>Sub-Total</b>	<b>18550</b>	<b>18561</b>	<b>0</b>	<b>0</b>
<b>Private Fire Connections</b>			<b>327</b>	<b>330</b>
<b>Public Fire Connections</b>			<b>2347</b>	<b>2382</b>
<b>Totals</b>	<b>18550</b>	<b>18561</b>	<b>2674</b>	<b>2712</b>

BEAR GULCH

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 - in.	11,483	
3/4 - in.	230	5,400
1 - in.	5,316	10,366
1 1/4 - in.		
1 1/2 - in.	2,095	234
2 - in.	897	24,572
2 1/2 - in.		
3 - in.	45	47
4 - in.	17	155
5 - in.		
6 - in.	11	192
8 - in.		43
10 - in.		5
12 - in.		1
16 - in.		
18 - in.		
other	1	17
misc		
Totals	20,095	41,032

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	_____
2. Used, before repair	_____ 4
3. Used, after repair	_____ 21
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	_____ 10,740
2. More than 10, but less than 15 years	_____ 2,457
3. More than 15 years	_____ 5,556

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	199	232	249	387	372	382	1821		
Industrial							0		
Public Authority	7	4	5	9	9	9	43		
Irrigation		1		1		1	3		
Other water utilities							0		
Reclaimed							0		
Other		1		1			2		
<b>Total</b>	<b>206</b>	<b>238</b>	<b>254</b>	<b>398</b>	<b>381</b>	<b>392</b>	<b>1869</b>		

  

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	449	449	462	440	361	215	2376	4197	5362
Industrial							0	0	2
Public Authority	10	10	12	9	8	4	53	96	124
Irrigation	2	2	1	1	1	0	7	10	1
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	1	1	1	1	1	4	9	11	12
<b>Total</b>	<b>462</b>	<b>462</b>	<b>476</b>	<b>451</b>	<b>371</b>	<b>223</b>	<b>2445</b>	<b>4314</b>	<b>5501</b>

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 59,883



**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)	3,537.92
		354,694.61
100.3. Construction work in progress	(G)	1,350,057.18
		7,435,623.80
241. Advances for construction		-1,420,681.19
265. Contributions in aid of construction		-7,945,246.35

(G) General Office Allocation

**SIGNATURE**

District Management

Name of District Manager Dawn Smithson

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, 2015 to December 31, 2015.

Bear Gulch

  
Signature

Vice President & Corporate Controller  
Title

March 22, 2016  
Date

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