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**2016
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, 2016**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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

ANALYSIS OF UTILITY PLANT
 December/31/2016

Page No. 2
 Run Date: 2/24/2017
 Run Time: 2:18:05PM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR bal
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	629,278.00				629,278.00
III. SOURCE OF SUPPLY PLANT						
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
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,726,719.69	710,602.38	-1,084.66	-7,350.13	3,428,887.28
3211	PAVEMENT	14,153.77				14,153.77
324	PUMPING EQUIPMENT	6,619,893.03	1,371,959.51	-165,935.65		7,825,916.89
3241	SYS CONTROL COMPUTER EQUIP	572,353.94	215,627.45	-11,844.52		776,136.87
325	OTHER PUMPING PLANT	68,198.15				68,198.15
	TOTAL PUMPING PLANT	10,001,318.58	2,298,189.34	-178,864.83	-7,350.13	12,113,292.96
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	209,259.44				209,259.44
332	WATER TREATMENT EQUIPMENT	5,323,623.51				5,323,623.51
	TOTAL WATER TREATMENT PLANT	5,532,882.95				5,532,882.95
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	522,363.33				522,363.33
3411	PAVEMENT	509,225.91				509,225.91
342	RESERVOIRS AND TANKS	6,946,780.07	185,471.14	-10,889.16		7,121,362.05
3421	TANK PAINTING	1,603,812.78		-73,027.89		1,530,784.89
343	TRANS AND DIST MAINS	63,834,494.65	13,320,264.31	-94,865.28		77,059,893.68
344	FIRE MAINS	0.00				0.00
345	SERVICES	25,868,302.35	2,410,297.65	-14,970.27		28,263,629.73
346	METERS	6,526,388.44	246,195.30	-66,743.07		6,705,840.67
348	HYDRANTS	7,441,865.28	986,925.80	-7,138.12		8,421,652.96
	TOTAL TRANS AND DIST PLANT	113,253,232.81	17,149,154.20	-267,633.79		130,134,753.22
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	949,600.49	101,592.47	-3,008.13		1,048,184.83
3711	PAVEMENT	30,473.64				30,473.64
3720	OFFICE FURNITURE AND EQUIPMENT	60,180.81		-231.42		59,949.39
3721	OFFICE EQUIPMENT - COMPUTERS	72,255.31	3,012.81			75,268.12
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	939,960.81	246,011.81	-62,144.75		1,123,827.87
374	STORES EQUIPMENT	189,736.91				189,736.91
375	LABORATORY EQUIPMENT	26,803.11	9,689.87	-6,150.05		30,342.93
376	COMMUNICATION EQUIPMENT	63,795.34	269.47			64,064.81
377	POWER OPERATED EQUIPMENT	35,617.38				35,617.38
378	TOOLS, SHOP AND GARAGE EQUIP	504,992.51	103,868.99	-138,800.96		470,060.54
379	OTHER GENERAL PLANT	290,987.23	10,101.23			301,088.46
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	3,164,403.54	474,546.65	-210,335.31		3,428,614.88
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	5,554,050.73	1,744,040.31	-1,170,249.62	862,544.72	6,990,386.14
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,557,089.95	1,744,040.31	-1,170,249.62	862,544.72	6,993,425.36
	TOTAL UTILITY PLANT IN SERVICE	141,981,035.30	21,665,930.50	-1,827,083.55	855,194.59	162,675,076.84

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016
SCHEDULE A-1d
BEAR GULCH DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2016	Balance 12/31/2015
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 141,406,876.5	\$ 134,059,517.0
4	GENERAL OFFICE PRORATE	\$ 6,287,888.8	\$ 5,546,298.2
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>\$ 147,694,765.3</u>	<u>\$ 139,605,815.2</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 50,370,039.1	\$ 46,828,777.7
10	GENERAL OFFICE PRORATE	\$ 2,247,591.4	\$ 2,312,878.8
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 52,617,630.5</u>	<u>\$ 49,141,656.5</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 18,544,558.2	\$ 16,751,032.5
14	DEFERRED ITC	\$ 103,995.8	\$ 109,411.7
15	GENERAL OFFICE PRORATE	\$ 572,282.8	\$ 514,218.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 19,220,836.8</u>	<u>\$ 17,374,662.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 8,522,877.8	\$ 7,902,733.7
19	ADVANCES FOR CONSTRUCTION	\$ 1,171,118.0	\$ 1,444,664.6
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 795,090.6	\$ 821,653.1
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 8,898,905.1</u>	<u>\$ 8,525,745.3</u>
22	ADD MATERIALS AND SUPPLIES	\$ 349,523.1	\$ 334,351.1
23	ADD TANK PAINTING	\$ 560,093.7	\$ -
24	ADD ADOPTED WORKING CASH (= Line 37)	\$ 300,300.0	\$ 279,800.0
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 68,167,309.6</u></u>	<u><u>\$ 65,177,902.2</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible	\$ 31,690,725.8	\$ 30,397,760.7
29	Purchased Power & Commodity for Resale*	\$ 19,609,783.7	\$ 17,987,167.6
30	Meter Revenues: Bimonthly Billing	\$ 6,783,251.8	\$ 6,604,539.0
31	Other Revenues: Flat Rate Monthly Billing	\$ 23,371.8	\$ 22,725.5
32	Total Revenues (Line 30 + Line 31)	<u>\$ 6,806,623.6</u>	<u>\$ 6,627,264.5</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.34%	0.34%
34	5/24 x Line 28 x (100% - Line 33)	\$ 6,579,564.6	\$ 6,311,150.8
35	1/24 x Line 28 x Line 33	\$ 4,534.0	\$ 4,343.2
36	1/12 x Line 29	\$ 1,634,148.6	\$ 1,498,930.6
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 8,218,247.2	\$ 7,814,424.6
38	Total Adopted	\$ 300,300.0	\$ 279,800.0

SCHEDULE A-3

BEAR GULCH

Depreciation and Amortization Reserves

2016

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					
			47,783,462.65		667,902.08		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	386,425.50					
			3,267,718.00					
4	b) Charged to account No. 265		314,248.65					
5	c) Charged to clearing accounts	(G)	19,780.79					
			65,609.28					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	1,605.21					
			0.00	(B)	116,713.86			
8	Total Credits		4,055,387.43		116,713.86			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	307,704.90					
			656,833.93					
11	b) Cost of removal	(G)	13,639.03					
			(107,905.73)					
12	c) All other debits	(G)	14,809.15					
			0.00					
13	Total Debits		885,081.28					
14	Balances in reserves at end of year		53,133,608.57		784,615.94		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:		2,180,457.40					
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

Ran Date: 3/2/2017

Schedule A-3A

Ran Time: 11:00:00 AM

Dept: BEAR GULCH

ACCOUNT	BEGIN		RETIREMENT	SALVAGE	COST TO		OTHER	END
	BALANCE	PROVISIONS			REMOVE	BALANCE		
I. SOURCE OF SUPPLY PLANT								
3110 STRUCTURES AND IMPROVEMENTS	140,184.97	19,075.08	0.00	0.00	0.00	0.00	0.00	159,260.05
3120 COLLECTING AND IMPOUNDING RES	518,687.55	115,142.28	0.00	0.00	0.00	0.00	0.00	633,829.83
3130 LAKE, RIVER AND OTHER INTAKES	9,279.81	131.28	0.00	0.00	0.00	0.00	0.00	9,411.09
3140 SPRINGS AND TUNNELS	0.00	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	0.00	31,269.58
3160 SUPPLY MAINS	319,430.08	5,816.40	0.00	0.00	0.00	0.00	0.00	325,246.48
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	1,018,851.99	140,165.04	0.00	0.00	0.00	0.00	0.00	1,159,017.03
II. PUMPING PLANT								
3210 STRUCTURES AND IMPROVEMENTS	1,432,466.99	86,727.24	-1,084.66	0.00	0.00	-1,257.87	0.00	1,516,851.70
3220 BOILER PLANT EQUIPMENT	0.00	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	0.00
3240 PUMPING EQUIPMENT	2,237,491.22	175,427.16	-165,935.65	0.00	0.00	0.00	0.00	2,246,982.73
3241 SYSTEM CONTROL COMPUTER EQUIP	258,839.36	15,167.40	-11,844.52	0.00	0.00	0.00	0.00	262,162.24
3250 OTHER PUMPING PLANT	20,843.43	1,936.80	0.00	0.00	0.00	0.00	0.00	22,780.23
TOTAL PUMPING PLANT	3,949,641.00	279,258.60	-178,864.83	0.00	0.00	-1,257.87	0.00	4,048,776.90
III. WATER TREATMENT PLANT								
3310 STRUCTURES AND IMPROVEMENTS	58,332.67	4,729.20	0.00	0.00	0.00	0.00	0.00	63,061.87
3320 WATER TREATMENT EQUIPMENT	2,211,108.10	132,025.92	0.00	0.00	0.00	0.00	0.00	2,343,134.02
TOTAL WATER TREATMENT PLANT	2,269,440.77	136,755.12	0.00	0.00	0.00	0.00	0.00	2,406,195.89
IV. TRANS AND DIST PLANT								
3410 STRUCTURES AND IMPROVEMENTS	151,900.58	38,762.64	0.00	0.00	0.00	0.00	0.00	190,663.22
3420 RESERVOIRS AND TANKS	3,321,164.02	293,848.80	-10,889.16	0.00	0.00	0.00	0.00	3,604,123.66
3421 TANK PAINTING	821,425.49	315,790.68	-73,027.89	0.00	0.00	0.00	0.00	1,064,188.28
3430 TRANS AND DIST MAINS	21,218,244.16	1,506,494.16	-94,865.28	0.00	-544.60	0.00	0.00	22,629,328.44
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	9,233,229.89	457,869.00	-14,970.27	0.00	-12,788.10	0.00	0.00	9,663,340.52
3460 METERS	2,280,043.92	215,370.84	-66,743.07	372.80	-306.33	0.00	0.00	2,428,738.16
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,860,894.29	147,348.96	-7,138.12	0.00	0.00	0.00	0.00	2,001,105.13
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	38,886,902.35	2,975,485.08	-267,633.79	372.80	-13,639.03	0.00	0.00	41,581,487.41
V. GENERAL PLANT								
3710 STRUCTURES AND IMPROVEMENTS	679,745.98	-4,170.36	-3,008.13	0.00	0.00	0.00	0.00	672,567.49
3720 OFFICE FURNITURE AND EQUIP	-11,817.62	1,636.92	-231.42	0.00	0.00	0.00	0.00	-10,412.12
3721 OFFICE EQUIPMENT - COMPUTERS	40,710.75	4,725.48	0.00	0.00	0.00	0.00	0.00	45,436.23
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	666,147.77	65,609.28	-62,144.75	42,375.79	0.00	0.00	0.00	711,988.09
3740 STORES EQUIPMENT	77,593.63	10,359.60	0.00	0.00	0.00	0.00	0.00	87,953.23
3750 LABORATORY EQUIPMENT	22,585.45	1,669.80	-6,150.05	0.00	0.00	0.00	0.00	18,105.20
3760 COMMUNICATION EQUIPMENT	39,559.75	1,569.36	0.00	0.00	0.00	0.00	0.00	41,129.11
3770 POWER OPERATED EQUIPMENT	18,509.77	1,780.92	0.00	0.00	0.00	0.00	0.00	20,290.69
3780 TOOLS, SHOP AND GARAGE EQUIP	246,222.01	22,522.68	-138,800.96	47,533.79	0.00	0.00	0.00	177,477.52
3790 OTHER GENERAL PLANT	23,282.67	11,901.36	0.00	0.00	0.00	0.00	0.00	35,184.03
3800 LEASED PROPERTY	0.00	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	0.00	1,760.72
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,804,300.88	117,605.04	-210,335.31	89,909.58	0.00	0.00	0.00	1,801,480.19
GO PLANT ALLOCATION	2,034,165.43	406,118.55	-307,704.90	3,984.32	0.00	87.75	0.00	2,136,651.15
TOTAL DEPRECIATION	49,963,302.42	4,055,387.43	-964,538.83	94,266.70	-13,639.03	-1,170.12	0.00	53,133,608.57

		OPERATING REVENUES - CLASS A WATER		UTILITIES	
LN	ACCT	ACCOUNT	AMOUNT	AMOUNT	INCREASE
NO	NO	(A)	CURRENT YEAR	PRIOR YEAR	(DECREASE)
			(B)	(C)	(D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	34,321,777	32,951,633	1,370,143
25		601.2 Industrial Sales	4,082,912	3,859,807	223,105
26		601.3 Sales to Public Authorities	877,330	809,869	67,461
27		Sub-Total	39,282,019	37,621,310	1,660,710
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	78,648	71,520	7,128
		Sub-Total	78,648	71,520	7,128
37	604	Private Fire Protection Service	209,140	209,691	(550)
38	605	Public Fire Protection Service	17,698	17,780	(82)
39	606	Sales To Other Water Utilities For Resale	1,861	10,845	(8,984)
42	609	Other Sales or Service	114,825	69,417	45,408
43		Sub-Total	343,524	307,732	35,792
44		Total Water Service Revenue	39,704,192	38,000,562	1,703,629
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	22,510	21,025	1,485
48	612	Rent From Water Property	6,000	7,500	(1,500)
50	614	Other Water Revenues	2,652	(51,504)	54,156
51		Total Other Water Revenues	31,162	(22,979)	54,141
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	1,466,247	1,888,252	(422,005)
54		WRAM/MCBA Interest	13,827	5,893	7,934
54		Conservation Revenue Billed	(235,455)	28,213	(263,667)
55		Total WRAM Adjustments	1,244,619	1,922,357	(677,738)
56		Total Operating Revenues	40,979,972	39,899,940	1,080,033

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	91,118	105,467	(14,348)	
5	702	Operation Labor and Expense	69,449	52,776	16,674	
6	703	Miscellaneous Expense	771	9,243	(8,472)	
7	704	Purchased Water	18,831,150	17,232,997	1,598,153	
8		Maintenance				
9	706	Maint. Supervision and Engineering	130	-	130	
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	18,992,619	17,400,482	1,592,136	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	183,822	192,501	(8,679)	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	1,282	1,199	83	
27	724	Pumping Labor and Expenses	48,042	42,246	5,796	
28	725	Miscellaneous Expenses	103,325	98,749	4,576	
29	726	Fuel or Power Purchased For Pumping	778,634	754,171	24,463	
30		Maintenance				
31	729	Maint. Supervision and Engineering	100,227	79,184	21,043	
33	730	Maint. Of Structures and Improvements	55	26,120	(26,065)	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	48,589	54,228	(5,638)	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	1,263,974	1,248,396	15,578	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	127,833	113,647	14,186	
42	742	Operation Labor and Expenses	75,044	79,479	(4,435)	
43	743	Miscellaneous Expenses	62,786	36,912	25,875	
44	744	Chemicals and Filtering Materials	83,724	64,516	19,208	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	43,194	38,730	4,464	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	25,327	29,091	(3,764)	
50		Total Water Treatment Expenses	417,908	362,375	55,533	

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	329,571	324,445	5,126	
5	752	Storage Facilities Expenses	104,544	95,236	9,308	
7	753	Transmission and Distribution Lines	141,185	141,504	(319)	
8	754	Meter Expenses	19,891	26,596	(6,705)	
9	755	Customer Installation Expenses	14,903	18,387	(3,484)	
10	756	Miscellaneous	104,153	131,814	(27,661)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	325,931	328,868	(2,936)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	48,571	21,875	26,696	
16	761	Maint. Of Transmission and Distribbut. Mains	569,109	615,042	(45,933)	
18	762	Maint. Of Fire Mains			-	
19	763	Maint. Of Services	259,383	271,172	(11,789)	
21	764	Maint. Of Meters	43,656	53,108	(9,453)	
22	765	Maint. Of Hydrants	16,540	34,945	(18,405)	
23	766	Maint. Of Miscellaneous Plant	9	3,135	(3,126)	
24		Total Transmission and Distribution Exp.	1,977,446	2,066,127	(88,681)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	690,979	686,961	4,018	
29	772	Meter Reading Expenses	23,746	20,742	3,004	
30	773	Customer Records and Collection Expenses	257,724	209,976	47,748	
32	774	Miscellaneous Customer Accounting Expenses	737,634	516,594	221,040	
33	775	Uncollectible Accounts	30,506	4,709	25,798	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	1,740,590	1,438,982	301,608	
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	28,134	25,011	3,123
5	792	Office Supplies and Other Expenses	57,237	38,666	18,571
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	58,130	66,090	(7,960)
8	795	Employees Pensions and Benefits	1,707,958	2,052,190	(344,232)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	(167)	6,298	(6,465)
12	798	Outside Service Employed	483	197	286
14	799	Miscellaneous General Expense	3,867,598	4,196,123	(328,525)
15		Maintenance			
16	805	Maintenance of General Plant	18,957	11,335	7,622
17		Total Administrative and General Expenses	5,738,333	6,395,911	(657,578)
18		VIII. Miscellaneous			
19	811	Rents	100,283	101,251	(968)
20	812	Admin. Exp. Transferred	(13,475)	(10,371)	(3,104)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	86,808	90,880	(4,072)
23		Total Operating Expenses	30,217,677	29,003,153	1,214,524

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	836,435.66	836,435.66	0.00		
25	State corporate Franchise Tax	(9,044.49)	(9,044.49)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	383,115.93	383,115.93			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	167,289.71	167,289.71			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,455,125.25	1,455,125.25			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	144,067.00	144,067.00			
36						
37						
38						
39		2,976,989.06	2,976,989.06	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) 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	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	Not Applicable							
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	3,046.0	(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			

CALIFORNIA WATER SERVICE COMPANY

STORAGE FACILITIES- DECEMBER 31, 2016

SCHEDULE D - 2

District/Station	System	Tank Capacity (1000gal)	Construction Date	Date of Last Inspection/Cleaning	Coating Type	Coating Year
Bear Gulch						
BEAR GULCH STA. 002-T1 (LAKE)	BEAR GULCH	250	1937	10/17/2013	EPOX-WHT	2010
BEAR GULCH STA. 002-T2 (LAKE)	BEAR GULCH	500	1940	12/2/2016	EPOX-WHT-100%	2016
BEAR GULCH STA. 005-T6 (INTERMEDIATE)	BEAR GULCH	100	1946	11/19/2004	F.L.	1994
BEAR GULCH STA. 005-T8 (INTERMEDIATE)	BEAR GULCH	250	1951	5/29/2013	EPOX-WHT	2001
BEAR GULCH STA. 005-T9 (INTERMEDIATE)	BEAR GULCH	1,000	1969	10/17/2013	C.T.ENAMEL	1969
BEAR GULCH STA. 006-T1 (COOMBSVILLE)	BEAR GULCH	200	1941	4/2/2009	C.T.ENAMEL	1941
BEAR GULCH STA. 007-T5 (WOODSIDE HIGHLANDS)	BEAR GULCH	100	1960	3/26/2009	F.L.	1987
BEAR GULCH STA. 015-T1 (WOODSIDE KNOLLS)	BEAR GULCH	30	1953	10/11/2012	F.L.	1986
BEAR GULCH STA. 016-T2	BEAR GULCH	1,000	2011	9/16/2013	EPOX-WHT	2013
BEAR GULCH STA. 017-T1 (ALPINE HILLS)	BEAR GULCH	250	1955	1/16/2008	C.T.ENAMEL	1955
BEAR GULCH STA. 019-T1 (RIDGEWAY)	BEAR GULCH	500	1957	10/11/2012	C.T.ENAMEL	1957
BEAR GULCH STA. 019-T2 (RIDGEWAY)	BEAR GULCH	500	1967	5/15/2015	C.T.ENAMEL	1967
BEAR GULCH STA. 021-T1 (ARROWHEAD)	BEAR GULCH	1,000	1960	7/25/2013	EPOX-WHT	2013
BEAR GULCH STA. 021-T2 (ARROWHEAD)	BEAR GULCH	1,000	1963	7/20/2015	EPOX-WHT	2015
BEAR GULCH STA. 022-T1 (CANADA)	BEAR GULCH	450	1976	1/4/2011	EPOX-WHT	2010
BEAR GULCH STA. 025-T1 (WOODSIDE OAKS)	BEAR GULCH	100	0	1/27/2005	F.L.	1993
BEAR GULCH STA. 027-T4 (WESTRIDGE)	BEAR GULCH	750	1993	9/19/2016	EPOX-WHT	1993
BEAR GULCH STA. 028-T1 (ADERA)	BEAR GULCH	200	1948	2/10/2009	EPOX-WHT	2007
BEAR GULCH STA. 029-T1 (ORMANDALE)	BEAR GULCH	100	1953	10/11/2012	F.L.	1973
BEAR GULCH STA. 029-T2 (ORMANDALE)	BEAR GULCH	100	1954	10/11/2012	F.L.	1985
BEAR GULCH STA. 029-T3 (ORMANDALE)	BEAR GULCH	150	1973	3/6/2015	C.T.ENAMEL	1973
BEAR GULCH STA. 030-T1 (PORTOLA)	BEAR GULCH	1,000	1976	5/18/2012	C.T.ENAMEL	1976
BEAR GULCH STA. 031-T2	BEAR GULCH	185	2007	5/20/2016	EPOX-WHT	2007
BEAR GULCH STA. 032-T1 (WAYSIDE)	BEAR GULCH	250	1968	3/5/2009	C.T.ENAMEL	1968
BEAR GULCH STA. 033-T1	BEAR GULCH	10	0	2/27/2014		
BEAR GULCH STA. 034-T1	BEAR GULCH	75	0	11/14/2012		
BEAR GULCH STA. 036-T1	BEAR GULCH	125	2000	2/27/2014		
BEAR GULCH STA. 037-T1	BEAR GULCH	55	2001	2/27/2014		
BEAR GULCH STA. 038-T1	BEAR GULCH	212	2000	2/27/2014		
BEAR GULCH STA. 039-T1	BEAR GULCH	282	2000	1/16/2014		
BEAR GULCH STA. 041-T1	SKYLINE	189	1974	2/28/2014	EPOX-WHT-100%	2016
BEAR GULCH STA. 041-T2	SKYLINE	192	1998	2/28/2014	EPOX-WHT	1998
BEAR GULCH STA. 042-T1	SKYLINE	90	1950	2/28/2014		
BEAR GULCH STA. 042-T2	SKYLINE	90	1950	2/28/2014		
BEAR GULCH STA. 047-T1	WOODSIDE MUTUAL	80	2015	10/23/2015	EPOXY-D.S.G	2015
BEAR GULCH STA. 047-T2	WOODSIDE MUTUAL	80	2015	10/23/2015	EPOXY-D.S.G	2015
	District Total	11,385				

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
12/31/2016

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	15		2,127			2,530
1 - 1/4"										
1 - 1/2"			1,350		1,272		5,020			7,642
2"		11,972		453	3,293		13,907		1,283	30,908
2-3/8"										
2-1/2"										
3"		7			429		11,399		110	11,945
3-1/2"										
4"	120,667	56,631			1,590	53	106	1,278	5,081	185,406
4-1/2"							25			25
5"										
5-1/2"										
6"	497,733	150,522			1,674	4,870	9,737	34,191	66,966	765,693
7"										
8"	247,155	28,480			7,186	2,577	5,293	30,594	85,772	407,057
9"										
10"	14,144	24,907			109	527	515	60		40,262
10-3/4"										
12"	82,507	9,996			468	243	145	37,973	4,220	135,552
12-3/4"										
14"	2,950					420				3,370
15"							13,640	1,438		15,078
16"	17,436	830	3,178		252	75	513	9,504	10,667	42,455
17"										
18"	5,793	12				45		1,475		7,325
19"										
20"	792					100	4,327	5,680		10,899
21"										
22"										
24"		854						6,916		7,770
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	989,177	284,211	4,528	841	16,465	8,910	67,179	129,109	174,144	1,674,564

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)	18410	18412		0
Industrial	1	1		
Public Authorities	119	118		
Irrigation				
Other (specify)	31	41		
Sub-Total	18561	18572	0	0
Private Fire Connections			330	331
Public Fire Connections			2382	2402
Totals	18561	18572	2712	2733

BEAR GULCH

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	10,622	
3/4 - in.	220	5,292
1 - in.	4,895	10,364
1 1/4 - in.		
1 1/2 - in.	2,008	234
2 - in.	767	3,301
2 1/2 - in.		
3 - in.	41	47
4 - in.	13	155
5 - in.		
6 - in.	9	192
8 - in.		43
10 - in.		5
12 - in.		1
16 - in.		
18 - in.		
other		40
misc		11
Totals	18,575	19,685

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	_____ 4
3. Used, after repair	_____ 29
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 11,028
2. More than 10, but less than 15 years	_____ 2,530
3. More than 15 years	_____ 5,202

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	169	154	168	196	290	427	1404	4029	4197
Industrial		1	1				2	4	0
Public Authority	3	4	4	4	8	11	34	95	96
Irrigation							0	0	10
Other water utilities	2	2		1		1	6	6	0
Reclaimed							0	0	0
Other							0	0	11
Total	174	161	173	201	298	439	1446	4134	4314

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	513	543	619	449	291	210	2625	4029	4197
Industrial	1	1					2	4	0
Public Authority	12	14	14	12	6	3	61	95	96
Irrigation							0	0	10
Other water utilities	1	1	1	1	1		0	6	0
Reclaimed							0	0	0
Other							0	0	11
Total	527	559	634	462	298	213	2688	4134	4314

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 60,307

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)	3,364.28
		339,235.68
100.3. Construction work in progress	(G)	994,812.01
		10,441,594.82
241. Advances for construction		-1,345,488.50
265. Contributions in aid of construction		-8,788,420.68

(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, 2016 to December 31, 2016.

 Bear Gulch

 Signature

 Vice President & Corporate 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:

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(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, 2016 to December 31, 2016.

Bear Gulch


Signature

Vice President & Corporate Controller
Title

March 23, 2017
Date

DECLARATION

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

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION


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

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
Name of Utility

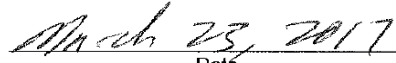
under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)



Signature

408-367-8523
Telephone Number



Date

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