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Examined \_\_\_\_\_

U# \_\_\_\_\_

2018  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: \_\_\_\_\_ Bear Gulch \_\_\_\_\_ Location: \_\_\_\_\_  
Portola Valley, Menlo Park, Woodside, San Mateo  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

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

Line No.	Acct	See Attached Schedule CW-W405 Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1a**

**Account 100.1 - Utility Plant in Service (Continued)**

See Attached Schedule CW-W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1b**

**Account 101 - Recycled Water Utility Plant**

N/A

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

**SCHEDULE A-1c**

**Account 302 - Franchises and Consents**

N/A

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Report Id : CW\_W406a  
 Schedule A-3A  
 Dept : 102 BEAR GULCH

ANNUAL REPORT FOR DEPRECIATION  
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	183,073.57	114,411.24	-20,468.90	0.00	-330.55	0.00	276,695.36
3120 COLLECTIONS AND IMPROVEMENTS RES	658,597.71	24,767.88	-21,047.54	0.00	-340.07	0.00	661,977.98
3130 LAKE, REIVER AND OTHER INTAKES	9,429.81	18.72	-6,171.68	0.00	-99.71	0.00	3,177.14
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	33,045.70	1,776.12	0.00	0.00	0.00	0.00	34,821.82
3160 SUPPLY MAINS	330,087.76	4,841.28	0.00	0.00	0.00	0.00	334,929.04
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	1,214,234.55	145,815.24	-47,678.12	0.00	-770.33	0.00	1,311,601.34
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	1,626,707.70	121,684.44	-19,952.46	0.00	-322.37	0.00	1,728,117.31
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	2,363,928.36	199,394.52	-156,279.45	0.00	-37,935.50	376.35	2,369,484.28
3241 SYS CONTROL COMPUTER EQUIP	262,162.24	0.00	0.00	0.00	0.00	0.00	262,162.24
3250 OTHER PUMPING PLANT	24,894.39	2,114.16	0.00	0.00	0.00	0.00	27,008.55
TOTAL PUMPING PLANT	4,277,692.69	323,193.12	-176,231.91	0.00	-38,257.87	376.35	4,388,772.38
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	66,242.59	3,180.72	0.00	0.00	0.00	0.00	69,423.31
3320 WATER TREATMENT EQUIPMENT	2,476,756.90	133,622.88	0.00	0.00	0.00	0.00	2,610,379.78
TOTAL WATER TREATMENT EQUIPMENT	2,542,999.49	136,803.60	0.00	0.00	0.00	0.00	2,679,803.09
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	222,101.66	48,018.36	-3,762.95	0.00	0.00	0.00	266,357.07
3420 RESERVOIRS AND TANKS	3,737,745.10	272,191.56	-136,737.48	0.00	-1,915.68	0.00	3,871,283.50
3421 TANK PAINTINGS	1,285,386.68	221,198.40	-25,099.57	0.00	0.00	0.00	1,481,485.51
3430 TRANS AND DIST MAINS	24,121,839.54	1,901,927.52	-143,551.41	-28.42	0.00	26.42	25,880,215.65
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	10,814,942.27	1,357,365.84	-15,293.23	0.00	-55,662.85	0.00	12,101,352.23
3460 METERS	2,515,336.11	224,163.60	-5,813.97	462.75	4.62	0.00	2,734,153.11
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,137,995.35	161,395.44	-4,482.74	0.00	0.00	0.00	2,294,908.05
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	44,835,346.71	4,186,260.72	-334,741.35	436.33	-57,573.71	26.42	48,629,755.12
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	635,035.97	-2,639.40	-9,658.72	0.00	0.00	0.00	622,737.85
3720 OFFICE FURNITURE AND EQUIPMENT	-9,850.56	2,901.60	0.00	0.00	0.00	0.00	-6,948.96
3721 OFFICE EQUIPMENT - COMPUTERS	43,889.91	5,875.28	-18,842.08	0.00	0.00	0.00	30,723.11
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	755,742.50	93,131.52	-59,643.55	2,000.00	0.00	0.00	791,230.47
3740 STORES EQUIPMENT	96,984.67	9,031.44	-2,690.85	0.00	0.00	0.00	103,325.26
3750 LABORATORY EQUIPMENT	18,982.16	876.96	-484.70	0.00	0.00	0.00	19,374.42
3760 COMMUNICATION EQUIPMENT	42,551.35	1,422.24	-21,799.47	0.00	0.00	0.00	22,174.12
3770 POWER OPERATED EQUIPMENT	21,939.73	4,464.12	-35,617.38	0.00	0.00	0.00	-9,213.53
3780 TOOLS, SHOP AND GARAGE EQUIP	166,748.32	20,813.16	-4,388.02	0.00	0.00	0.00	183,173.46
3790 OTHER GENERAL PLANT	47,920.11	12,736.08	-2,218.75	0.00	0.00	0.00	58,437.44
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 PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,821,704.88	148,413.00	-155,343.52	2,000.00	0.00	0.00	1,816,774.36
DIST GO PLANT ALLOCATION	2,459,349.50	624,670.77	-411,009.45	1,291.50	-343.07	431.81	2,674,391.06
TOTAL DEPRECIATION	57,151,327.82	5,565,156.45	-1,125,004.35	3,727.83	-96,944.98	834.58	61,499,097.35

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		
20		<b>Add Materials and Supplies</b>		
21		<b>Add Working Cash (=Line 34)</b>		
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2018**  
**SCHEDULE A-1d**  
**BEAR GULCH DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2018	Balance 12/31/2017
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 188,476,047.8	\$ 163,746,600.7
4	GENERAL OFFICE PRORATE	\$ 8,103,173.1	\$ 7,361,119.5
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>\$ 196,579,220.9</u>	<u>\$ 171,107,720.2</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 57,864,979.3	\$ 53,812,627.8
10	GENERAL OFFICE PRORATE	\$ 2,795,591.8	\$ 2,502,347.0
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 60,660,571.1</u>	<u>\$ 56,314,974.7</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 16,723,802.0	\$ 10,670,699.6
14	DEFERRED ITC	\$ 92,457.6	\$ 98,109.0
15	GENERAL OFFICE PRORATE	\$ 933,089.0	\$ 808,523.8
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 17,749,348.6</u>	<u>\$ 11,577,332.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 9,239,917.0	\$ 8,955,138.7
19	ADVANCES FOR CONSTRUCTION	\$ 1,048,492.0	\$ 1,094,213.2
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 347,450.0	\$ 785,598.4
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 9,940,959.0</u>	<u>\$ 9,263,753.5</u>
22	ADD MATERIALS AND SUPPLIES	\$ 359,108.1	\$ 342,832.8
23	ADD TANK PAINTING	\$ 896,446.3	\$ 578,642.3
24	ADD ADOPTED WORKING CASH ( = Line 38 )	\$ 268,485.8	\$ 251,631.5
25	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 109,752,382.5</u></u>	<u><u>\$ 95,124,766.2</u></u>
26	( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )		<u>\$ 95,124,766.2</u> \$ -

**WORKING CASH**

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 37,078,054.2	\$ 33,948,263.1
29	Purchased Power & Commodity for Resale*	\$ 23,960,424.4	\$ 21,556,117.0
30	Meter Revenues: Bimonthly Billing	\$ 8,525,786.2	\$ 8,117,158.4
31	Other Revenues: Flat Rate Monthly Billing	\$ 30,419.1	\$ 26,664.4
32	Total Revenues ( Line 30 + Line 31 )	<u>\$ 8,556,205.3</u>	<u>\$ 6,806,623.6</u>
33	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	0.36%	0.34%
34	5/24 x Line 28 x ( 100% - Line 33 )	\$ 7,697,132.1	\$ 7,049,398.0
35	1/24 x Line 28 x Line 33	\$ 5,492.5	\$ 4,631.4
36	1/12 x Line 29	\$ 1,996,702.0	\$ 1,796,343.1
37	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$ 9,699,326.6	\$ 8,850,372.4
38	Total Adopted	\$ 268,485.8	\$ 251,631.5



**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

Line No.	See Attached Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

BEAR GULCH		SCHEDULE A-3 Depreciation and Amortization Reserves					2018
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)	2,459,349.50				
			54,691,978.32		898,422.37	0.00	0.00
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	625,015.14				
			4,940,141.31				
4	b) Charged to account No. 265		359,973.59				
5	c) Charged to clearing accounts	(G)	782.37				
			46,525.66				
6	d) Salvage recovered	(G)	1,291.50				
			2,436.33				
7	e) All other credits	(G)	(411,009.45)				
			0.00	(B)	75,483.36		
8	Total Credits		5,565,156.45		75,483.36		
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	411,009.45				
			713,994.90				
11	b) Cost of removal	(G)	343.07				
			87,477.09				
12	c) All other debits	(G)	1,723.31				
			2,839.10				
13	Total Debits		1,217,386.92				
14	Balances in reserves at end of year		61,499,097.35		973,905.73	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:		3,666,730.07				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached CW_W406a DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	1,609,109.76	0.00	0.00	0.00	1,609,109.76
	TOTAL INTANGIBLE PLANT	1,609,109.76	0.00	0.00	0.00	1,609,109.76
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	1,669,495.48	0.00	0.00	0.00	1,669,495.48
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	5,837,304.02	1,303,144.82	-20,458.90	0.00	7,119,989.94
312	COLLECTIONS AND IMPROVEMENTS RES	630,226.00	0.00	-21,047.54	0.00	609,178.46
313	LAKE, REIVER AND OTHER INTAKES	9,870.37	0.00	-6,171.68	0.00	3,698.69
315	WELLS	30,361.00	0.00	0.00	0.00	30,361.00
316	SUPPLY MAINS	348,289.37	0.00	0.00	0.00	348,289.37
	TOTAL SOURCE AND SUPPLY PLANT	6,856,050.76	1,303,144.82	-47,678.12	0.00	8,111,517.46
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	3,733,639.51	340,869.34	-9,745.77	0.00	4,064,763.08
3211	PAVEMENT	14,153.77	0.00	-10,206.69	0.00	3,947.08
324	PUMPING EQUIPMENT	8,484,875.42	974,117.87	-156,279.45	0.00	9,302,713.84
3241	SYS CONTROL COMPUTER EQUIP	815,404.07	4,533.72	0.00	0.00	819,937.79
325	OTHER PUMPING PLANT	68,198.15	0.00	0.00	0.00	68,198.15
	TOTAL PUMPING PLANT	13,116,270.92	1,319,520.93	-176,231.91	0.00	14,259,559.94
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	209,259.44	0.00	0.00	0.00	209,259.44
332	WATER TREATMENT EQUIPMENT	5,323,623.51	0.00	0.00	0.00	5,323,623.51
	TOTAL WATER TREATMENT EQUIPMENT	5,532,882.95	0.00	0.00	0.00	5,532,882.95
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	808,941.50	0.00	-3,762.95	0.00	805,178.55
3411	PAVEMENT	774,767.23	0.00	0.00	0.00	774,767.23
342	RESERVOIRS AND TANKS	8,880,562.89	252,019.77	-136,737.48	0.00	8,795,845.18
3421	TANK PAINTINGS	1,530,784.89	0.00	-25,099.57	0.00	1,505,685.32
343	TRANS AND DIST MAINS	90,138,744.79	5,483,677.61	-143,551.41	0.00	95,478,870.99
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	31,493,405.62	2,903,224.23	-15,293.23	0.00	34,381,336.62
346	METERS	7,175,532.92	414,372.58	-5,813.97	0.00	7,584,091.53
348	HYDRANTS	9,170,197.66	869,619.04	-4,482.74	0.00	10,035,333.96
	TOTAL TRANS AND DIST PLANT	149,772,937.50	9,922,913.23	-334,741.35	0.00	159,361,109.38
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	1,056,284.84	38,878.36	-579.49	0.00	1,094,683.71
3711	PAVEMENT	30,473.64	61,525.88	-9,079.23	0.00	82,920.29
3720	OFFICE FURNITURE AND EQUIPMENT	68,922.39	1,109.24	0.00	0.00	70,031.63
3721	OFFICE EQUIPMENT - COMPUTERS	77,531.53	0.00	-18,842.08	0.00	58,689.45
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	1,398,371.75	-69.56	-59,643.55	0.00	1,338,658.64
374	STORES EQUIPMENT	189,736.91	0.00	-2,890.85	0.00	187,046.06
376	LABORATORY EQUIPMENT	30,342.93	0.00	-484.70	0.00	29,858.23
376	COMMUNICATION EQUIPMENT	64,064.81	0.00	-21,799.47	0.00	42,265.34
377	POWER OPERATED EQUIPMENT	66,418.85	48,818.97	-35,617.38	0.00	109,820.44
378	TOOLS, SHOP AND GARAGE EQUIP	598,078.91	0.00	-4,388.02	0.00	593,690.89
379	OTHER GENERAL PLANT	301,088.46	0.00	-2,218.75	0.00	298,869.71
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	3,911,315.02	150,262.89	-155,343.52	0.00	3,906,234.39
<b>VIII. DISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	1,760.72	0.00	0.00	0.00	1,760.72
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	7,790,996.24	952,874.98	-411,009.45	1,165.37	8,334,027.14
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	7,792,756.96	952,874.98	-411,009.45	1,165.37	8,335,787.86
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>190,260,819.35</b>	<b>13,648,716.85</b>	<b>-1,125,004.35</b>	<b>1,165.37</b>	<b>202,785,697.22</b>

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

Line No.	Acct.	See Attached Schedule B-1 ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

## BEAR GULCH

## SCHEDULE B-1

## OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	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	43,228,484	38,601,882	4,626,602
25		601.2 Industrial Sales	4,597,347	4,160,396	436,951
26		601.3 Sales to Public Authorities	1,304,515	1,138,094	166,420
27		Sub-Total	49,130,346	43,900,373	5,229,973
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	(4)	4
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	(4)	4
34	603	603.1 Metered Sales, Irrigation Customers	105,209	90,246	14,963
		Sub-Total	105,209	90,246	14,963
37	604	Private Fire Protection Service	187,391	213,139	(25,748)
38	605	Public Fire Protection Service	15,538	17,695	(2,157)
39	606	Sales To Other Water Utilities For Resale	1,957	1,937	21
42	609	Other Sales or Service	(459,502)	110,059	(569,561)
43		Sub-Total	(254,616)	342,830	(597,445)
44		Total Water Service Revenue	48,980,940	44,333,444	4,647,495
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	49,100	31,530	17,570
48	612	Rent From Water Property	12,000	7,000	5,000
50	614	Other Water Revenues	725,196	413,031	312,165
51		Total Other Water Revenues	786,296	451,561	334,735
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	1,973,733	4,278,312	(2,304,579)
54		WRAM/MCBA Interest	88,308	39,321	48,986
54		Conservation Revenue Billed	(309,530)	(79,716)	(229,814)
55		Total WRAM Adjustments	1,752,511	4,237,918	(2,485,407)
56		Total Operating Revenues	51,519,746	49,022,923	2,496,824

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Schedule B-3 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ -	\$ -	\$ -
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B				\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B				\$ -
28	725	Miscellaneous expenses	A					\$ -
29	726	Fuel or power purchased for pumping	A	B	C			\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B				\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B				\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-3

BEAR GULCH

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	123,119		113,181	9,938
3	799	Payroll for STI Bonus	35,310		14,579	20,731
5	702	Operation Labor and Expense	140,760		90,184	50,576
6	703	Miscellaneous Expense	9,895		13,971	(4,076)
7	704	Purchased Water	22,889,696		20,565,329	2,324,366
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	-		41	(41)
19		Total Source of Supply Expenses	23,198,780		20,797,286	2,401,494
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	231,098		187,520	43,578
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	5,214		-	5,214
27	724	Pumping Labor and Expenses	80,701		80,830	(130)
28	725	Miscellaneous Expenses	200,691		153,675	47,017
29	726	Fuel or Power Purchased For Pumping	1,070,729		994,673	76,056
30		Maintenance				
31	729	Maint. Supervision and Engineering	118,956		148,015	(29,058)
33	730	Maint. Of Structures and Improvements	28,949		5,384	23,564
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	59,892		57,072	2,820
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	1,796,229		1,627,169	169,061
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	130,551		123,324	7,227
42	742	Operation Labor and Expenses	107,513		93,366	14,147
43	743	Miscellaneous Expenses	58,239		45,805	12,435
44	744	Chemicals and Filtering Materials	41,527		94,135	(52,608)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	11,654		42,400	(30,746)
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	19,461		46,533	(27,072)
50		Total Water Treatment Expenses	368,945		445,563	(76,618)



**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Schedule B-2 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B			\$ -	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		<b>Total water treatment expenses</b>				\$ -	\$ -	\$ -
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B			\$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A				\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A				\$ -	
58	754	Meter expenses	A				\$ -	
59	755	Customer installations expenses	A				\$ -	
60	756	Miscellaneous expenses	A				\$ -	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B			\$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B			\$ -	
65	760	Maintenance of reservoirs and tanks	A	B			\$ -	
66	761	Maintenance of trans. and distribution mains	A				\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A				\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A				\$ -	
72	765	Maintenance of hydrants	A				\$ -	
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		<b>Total transmission and distribution expenses</b>				\$ -	\$ -	\$ -

## California Water Service Co

## SCHEDULE B-2

## BEAR GULCH

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	314,492		345,776	(31,283)
5	752	Storage Facilities Expenses	67,389		128,943	(61,554)
7	753	Transmission and Distribution Lines	217,564		161,873	55,691
8	754	Meter Expenses	22,219		21,182	1,037
9	755	Customer Installation Expenses	19,558		21,029	(1,471)
10	756	Miscellaneous	147,663		98,152	49,512
11		Maintenance				
12	758	Maint. Supervision and Engineering	302,234		292,631	9,602
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	73,486		62,957	10,529
16	761	Maint. Of Transmission and Distribbut. Mains	927,350		591,559	335,790
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	385,865		172,906	212,959
21	764	Maint. Of Meters	17,350		25,693	(8,343)
22	765	Maint. Of Hydrants	16,495		37,403	(20,908)
23	766	Maint. Of Miscellaneous Plant	230		648	(418)
24		Total Transmission and Distribution Exp.	2,511,896		1,960,753	551,143
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	701,577		735,660	(34,083)
29	772	Meter Reading Expenses	22,382		25,030	(2,648)
30	773	Customer Records and Collection Expenses	155,106		175,449	(20,343)
32	774	Miscellaneous Customer Accounting Expenses	353,448		350,494	2,954
33	775	Uncollectible Accounts	35,338		24,378	10,960
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	1,267,851		1,311,012	(43,161)
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	-		-	-

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Schedule B-2 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C			\$ -
114		<b>Total administrative and general expenses</b>				\$ -	\$ -	\$ -
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ -	\$ -	\$ -
121		<b>Total operating expenses</b>				\$ -	\$ -	\$ -

## California Water Service Co

## SCHEDULE B-2

## BEAR GULCH

		OPERATING EXPENSE - CLASS A, B, AND C WATER	UTILITIES (CONCLUDED)		
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	(1,751)	8,123	(9,873)
5	792	Office Supplies and Other Expenses	50,393	32,824	17,569
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	34,315	52,886	(18,572)
8	795	Employees Pensions and Benefits	1,559,231	1,680,865	(121,634)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,708	466	1,242
12	798	Outside Service Employed	(15)	-	(15)
14	799	Miscellaneous General Expense	4,254,149	4,328,000	(73,851)
15		Maintenance			
16	805	Maintenance of General Plant	27,822	7,269	20,552
17		Total Administrative and General Expenses	5,925,851	6,110,433	(184,582)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	101,833	100,283	1,550
20	812	Admin. Exp. Transferred	(12,124)	(63,075)	50,951
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	89,709	37,208	52,501
23		Total Operating Expenses	35,159,261	32,289,423	2,869,838

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	See Attached Schedule B-4 Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**102**  
**BEAR GULCH**

**SCHEDULE B-4**

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		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	1,210,164.09	1,210,164.09	0.00		
25	State corporate Franchise Tax	(20,977.53)	(20,977.53)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	500,226.30	500,226.30			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	168,257.99	168,257.99			0.00
30	Other Federal Tax					
31	Federal Income Tax	947,290.52	947,290.52			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	158,632.95	158,632.95			
36						
37						
38						
39		2,963,594.32	2,963,594.32	0.00	0.00	0.00

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

## 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.	N/A Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	N/A At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	N/A Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from San Francisco Water Department: Bear Gulch Creek								
17	Annual quantities purchased	3,846:	55			(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>									

## SCHEDULE D-2 Description of Storage Facilities

See Attached Schedule D-2

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
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	-	-	

**Bear Gulch District**

**2018 - Schedule D-1**

Purchased						
Station	Unit	Wholesaler	Production			
			(AF)	(MGals)	Runhours	
001	A	San Francisco Water Department	0	0	n/a	
001	B	San Francisco Water Department	0	0	n/a	
002	A	San Francisco Water Department	-	-	n/a	
002	B	San Francisco Water Department	6	2	n/a	
003	A	San Francisco Water Department	1,728	563	n/a	
003	B	San Francisco Water Department	1,601	522	n/a	
004	A	San Francisco Water Department	1,359	443	n/a	
005	A	San Francisco Water Department	1,104	360	n/a	
005	B	San Francisco Water Department	1,082	353	n/a	
006	A	San Francisco Water Department	581	189	n/a	
006	B	San Francisco Water Department	547	178	n/a	
007	A	San Francisco Water Department	1,595	520	n/a	
007	B	San Francisco Water Department	482	157	n/a	
007	C	San Francisco Water Department	1,513	493	n/a	
040	A/B	San Francisco Water Department	204	67	n/a	



**CALIFORNIA WATER SERVICE COMPANY**

**BEAR GULCH DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2018**

**SCHEDULE D - 2**

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)	
Off Moore Rd.	Bear Gulch Reservoir	Surface Runoff and Purchases	Earth	215,000	C
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 Inactive
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	75	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	D
<b>District Total No.</b>	<b>41</b>	<b>District Total Volume</b>	<b>226,505</b>		

C - Collection      D - Distribution

Sta. 005-Tank 6 (Inactive) Redwood 100

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### SCHEDULE D-3

### Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	N/A							
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

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

Line No.	See Attached	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									-
34	Total	-	-	-	-	-	-	-	-	-

California Water Service Company  
Supply And Distributions Mains  
12/31/2018

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		622		5,020			6,992
2"		11,554		453	3,293		12,964		337	28,601
2-3/8"										
2-1/2"										
3"		7			429		7,510		110	8,056
3-1/2"										
4"	120,652	56,611			762	53	106	1,314	5,555	185,053
4-1/2"							25			25
5"										
5-1/2"										
6"	489,743	147,905			1,674	4,870	8,672	35,803	71,172	759,839
7"										
8"	247,150	26,112			7,186	2,577	5,293	36,502	102,322	427,142
9"										
10"	14,144	24,907			109	527	515	60		40,262
10-3/4"										
12"	82,483	9,996			468	243	145	37,985	4,228	135,548
12-3/4"										
14"	2,950						420			3,370
15"								13,640	1,438	15,078
16"	17,436	830	3,178		252	75	508	9,504	10,672	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"										
<b>Total</b>	981,143	278,788	4,528	841	14,987	8,910	61,277	136,677	194,441	1,681,592

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
	BGD			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,403	18,369	-	-
Commercial	1	1		
Industrial	117	139		
Public authorities				
Irrigation	41	43		
Other (specify)				
Agriculture				
Subtotal	18,562	18,552	-	-
Private fire connections			342	348
Public fire hydrants			2,417	2,419
Total	18,562	18,552	2,759	2,767

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 - in	10,589	
3/4 - in	219	4,671
1 - in	4,991	10,735
1 1/2 - in	2,084	310
2 - in	820	3,546
3 - in	41	47
4 - in	14	154
6 - in	10	190
8 - in		43
10 - in		5
12 - in		1
other		44
Total	18,768	19,746

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____
3. Used, after repair . . . . .	10
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	9,988
2. More than 10, but less than 15 years . . . . .	3,368
3. More than 15 years . . . . .	5,412

### SCHEDULE D-7

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

BGD

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	204	172	208	194	277	481	508	2,044
Commercial	31	31	32	32	35	46	48	255
Industrial		6		1	1	1	2	11
Public authorities	6		5	5	10	16	18	60
Irrigation	1		1					2
Other (specify)		1				2	1	4
								-
<b>Total</b>	<b>242</b>	<b>210</b>	<b>246</b>	<b>232</b>	<b>323</b>	<b>546</b>	<b>577</b>	<b>2,376</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	598	560	465	399	301	2,323	4,367	4,026	
Commercial	52	54	44	42	39	231	486	456	
Industrial	19	16	14	10	8	67	78	2	
Public authorities	2					2	62	127	
Irrigation		1		1	1	3	5	9	
Other (specify)	4	2	2	2	1	11	15	10	
						-	-		
<b>Total</b>	<b>675</b>	<b>633</b>	<b>525</b>	<b>454</b>	<b>350</b>	<b>2,637</b>	<b>5,013</b>	<b>4,630</b>	

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

Total acres irrigated \_\_\_\_\_ N/A

Total population served \_\_\_\_\_ 60,864



## End of Year Balances in Selected Accounts Bear Gulch

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	(G)	\$	3346 355,434
			\$	<u>                    </u> <u>                    </u>
100-3	Construction Work in Progress	(G)	\$	1,902,429 14,082,505
			\$	<u>                    </u> <u>                    </u>
241	Advances for Construction		\$	1,194,035
			\$	<u>                    </u> <u>                    </u>
265	Contributions in Aid of Construction		\$	9,428,792
			\$	<u>                    </u> <u>                    </u>

(G) General Office Allocation

**DECLARATION**

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

I, the undersigned David B. Healey for Dawn Smithson  
Name of District Manager or Equivalent (Please Print)

of Bear Gulch District  
Name of District

of CALIFORNIA WATER SERVICE COMPANY  
Name of Utility

at 3351 El Camino Real, Ste 190, Atherton, CA 94027  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and 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 for Dawn Smithson  
Name of District Manager or Equivalent (Please Print)

of Bear Gulch District  
Name of District

of CALIFORNIA WATER SERVICE COMPANY  
Name of Utility

at 3351 El Camino Real, Ste 190, Atherton, CA 94027  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller  
Title (Please Print)

*David B. Healey*  
Signature

408-367-8523  
Telephone Number

*March 12, 2019*  
Date

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