

Received _____
Examined _____

U# _____

2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: South San Francisco Location: Broadmoor
So San Francisco 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

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

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

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

See Attached Report 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)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
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		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
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 Report 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		VI. TRANSMISSION AND DIST. PLANT					
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		VII. GENERAL PLANT					
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		VIII. UNDISTRIBUTED ITEMS					
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

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

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 ¹ (e)
1					
2					
3					
4					
5				Total	\$ -

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



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

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTIONS AND IMPROVEMENTS RES	46,115.16	1,722.12	0.00	0.00	0.00	0.00	47,837.28
3130 LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	357,304.52	64,572.72	-15,627.67	0.00	-86,395.15	0.00	319,854.42
3160 SUPPLY MAINS	48,158.55	6,263.16	0.00	0.00	0.00	0.00	54,421.71
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	451,578.23	72,558.00	-15,627.67	0.00	-86,395.15	0.00	422,113.41
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	815,643.73	89,995.08	-1,016.47	0.00	0.00	0.00	904,622.39
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	1,100,241.61	88,491.00	-57,903.15	0.00	-4,515.04	0.00	1,126,314.42
3241 SYS CONTROL COMPUTER EQUIP	-93,654.63	0.00	-8,311.47	0.00	0.00	0.00	-101,966.10
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,822,230.76	178,486.08	-67,231.09	0.00	-4,515.04	0.00	1,928,970.71
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	4,860.99	28,813.80	0.00	0.00	0.00	0.00	33,674.79
3320 WATER TREATMENT EQUIPMENT	911,180.58	55,804.32	0.00	0.00	0.00	0.00	966,984.90
TOTAL WATER TREATMENT EQUIPMENT	916,041.57	84,618.12	0.00	0.00	0.00	0.00	1,000,659.69
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	87,135.98	4,979.78	0.00	0.00	0.00	0.00	92,115.74
3420 RESERVOIRS AND TANKS	1,612,192.36	83,669.16	-62,890.10	0.00	0.00	0.00	1,632,971.42
3421 TANK PAINTINGS	527,188.89	94,252.68	-58,106.52	0.00	0.00	0.00	563,335.05
3430 TRANS AND DIST MAINS	10,939,720.58	698,299.20	-33,594.09	0.00	-2,247.41	0.00	11,602,178.28
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	5,906,704.46	505,909.68	-11,485.85	0.00	-14,800.79	0.00	6,386,327.50
3460 METERS	1,825,027.36	130,795.66	-1,175.68	830.40	1,486.84	0.00	1,956,964.48
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,206,939.54	61,587.84	-2,363.40	0.00	-15,388.85	0.00	1,260,775.13
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	22,104,909.17	1,579,493.88	-169,615.64	830.40	-30,950.21	0.00	23,484,667.60
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	543,485.52	13,824.24	0.00	0.00	0.00	0.00	557,309.76
3720 OFFICE FURNITURE AND EQUIPMENT	-3,104.03	0.00	0.00	0.00	0.00	0.00	-3,104.03
3721 OFFICE EQUIPMENT - COMPUTERS	230.64	0.00	0.00	0.00	0.00	0.00	230.64
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	114,557.17	3,757.32	0.00	0.00	0.00	0.00	118,314.49
3740 STORES EQUIPMENT	44,252.03	4,390.32	-474.88	0.00	0.00	0.00	48,167.47
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	26,194.31	319.32	-27,522.83	0.00	0.00	0.00	-1,009.00
3770 POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780 TOOLS, SHOP AND GARAGE EQUIP	16,103.90	8,317.44	-7,345.85	0.00	0.00	0.00	17,075.69
3790 OTHER GENERAL PLANT	438.36	75.84	-1,815.06	0.00	0.00	0.00	-1,300.86
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	349.62	0.00	0.00	0.00	0.00	0.00	349.62
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	742,607.52	30,684.48	-37,158.22	0.00	0.00	0.00	736,033.78
DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	26,037,267.25	1,945,840.56	-289,632.62	830.40	-121,860.40	0.00	27,572,445.19



Report Id : CW_W406a
 Schedule A-3A
 Dept : 152 BAYSHORE

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

Page 50 of 87
 03/22/2019 15:55:24

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2,681.52	338.16	0.00	0.00	0.00	0.00	3,019.68
3241 SYS CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	2,681.52	338.16	0.00	0.00	0.00	0.00	3,019.68
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3421 TANK PAINTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3460 METERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	811.11	243,172.68	0.00	0.00	0.00	0.00	243,983.79
3720 OFFICE FURNITURE AND EQUIPMENT	-730.48	0.00	0.00	0.00	0.00	0.00	-730.48
3721 OFFICE EQUIPMENT - COMPUTERS	1,843.37	3,786.84	-17,282.75	0.00	0.00	0.00	-11,652.54
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	178,755.78	60,777.12	0.00	0.00	0.00	0.00	239,532.90
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760 COMMUNICATION EQUIPMENT	2,822.60	384.60	0.00	0.00	0.00	0.00	3,207.20
3770 POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780 TOOLS, SHOP AND GARAGE EQUIP	55,905.21	13,280.40	-1,994.79	0.00	0.00	0.00	67,190.82
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	239,407.59	321,401.84	-19,277.54	0.00	0.00	0.00	541,531.69
DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	242,089.11	321,739.80	-19,277.54	0.00	0.00	0.00	544,551.37

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

Reported with MPD

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		Working Cash		
24		Determination of Operational Cash Requirement		
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).		

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

See Attached

Line No.	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 ¹					
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 ¹					
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	¹ 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						

SCHEDULE A-3

SOUTH SAN FRANCISCO

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)	0.00			
			26,279,356.36	608,554.82	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	348,585.68			
			1,849,152.00			
4	b) Charged to account No. 265		381,275.30			
5	c) Charged to clearing accounts	(G)	436.35			
			62,205.00			
6	d) Salvage recovered	(G)	3,757.32			
			0.00			
7	e) All other credits	(G)	(377,831.29)			
			0.00	(B) 21,655.70		
8	Total Credits		2,267,580.36	21,655.70		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	0.00			
			308,910.16			
11	b) Cost of removal	(G)	0.00			
			121,030.00			
12	c) All other debits	(G)	0.00		(C) 0.00	
			0.00			
13	Total Debits		429,940.16			0.00
14	Balances in reserves at end of year		28,116,996.56	630,210.52	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	(C) Amortization charged to 537					
18	Report depreciation in Federal Tax Return for year:		1,452,901.58			
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 Report 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		I. SOURCE OF SUPPLY PLANT					
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		II. PUMPING PLANT					
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		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
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		V. GENERAL PLANT					
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	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id: CW_W405A
 Bus Unit: CWS
 Dept: 118-SO. SAN FRANCISCO

Analysis of Utility Plant
 to

Page 17 of 81
 03/05/2019 12:58:32

Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	950.00	0.00	0.00	0.00	950.00
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	667,972.74	46,666.35	0.00	0.00	714,639.09
	TOTAL INTANGIBLE PLANT	668,922.74	46,666.35	0.00	0.00	715,589.09
II. LAND PLANT						
306	LAND AND LAND RIGHTS	208,758.34	0.00	0.00	0.00	208,758.34
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	42,521.81	0.00	0.00	0.00	42,521.81
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	1,409,883.76	0.00	-15,627.67	0.00	1,394,256.09
316	SUPPLY MAINS	329,646.39	0.00	0.00	0.00	329,646.39
	TOTAL SOURCE AND SUPPLY PLANT	1,782,051.96	0.00	-15,627.67	0.00	1,766,424.29
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,202,428.70	325,649.19	-1,016.47	0.00	1,527,061.42
3211	PAVEMENT	294,402.48	0.00	0.00	0.00	294,402.48
324	PUMPING EQUIPMENT	3,443,230.46	4,614.00	-57,903.15	0.00	3,389,941.31
3241	SYS CONTROL COMPUTER EQUIP	599,698.59	0.00	-8,311.47	0.00	591,387.12
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	5,539,760.23	330,263.19	-67,231.09	0.00	5,802,792.33
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	1,274,944.69	0.00	0.00	0.00	1,274,944.69
332	WATER TREATMENT EQUIPMENT	6,025,260.46	0.00	0.00	0.00	6,025,260.46
	TOTAL WATER TREATMENT EQUIPMENT	7,300,205.15	0.00	0.00	0.00	7,300,205.15
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	444,205.67	0.00	0.00	0.00	444,205.67
3411	PAVEMENT	9,778.65	0.00	0.00	0.00	9,778.65
342	RESERVOIRS AND TANKS	2,779,702.99	171,728.48	-62,890.10	0.00	2,888,539.37
3421	TANK PAINTINGS	945,362.63	0.00	-58,106.52	0.00	887,256.11
343	TRANS AND DIST MAINS	31,035,518.05	3,979,610.80	-33,594.09	0.00	34,981,534.76
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	11,343,266.94	1,582,993.55	-11,485.85	0.00	12,914,774.64
346	METERS	4,448,827.81	169,681.81	-1,175.68	0.00	4,616,333.94
348	HYDRANTS	3,539,538.30	569,392.74	-2,363.40	0.00	4,106,565.64
	TOTAL TRANS AND DIST PLANT	54,546,199.04	6,472,405.38	-169,615.64	0.00	60,848,988.78
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	640,014.96	0.00	0.00	0.00	640,014.96
3711	PAVEMENT	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0.00	0.00
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	63,684.83	0.00	0.00	0.00	63,684.83
374	STORES EQUIPMENT	81,757.41	0.00	-474.88	0.00	81,282.53
375	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
376	COMMUNICATION EQUIPMENT	27,522.63	0.00	-27,522.63	0.00	0.00
377	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
378	TOOLS, SHOP AND GARAGE EQUIP	184,830.68	0.00	-7,345.65	0.00	177,485.03
379	OTHER GENERAL PLANT	1,815.06	0.00	-1,815.06	0.00	0.00
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	999,625.57	0.00	-37,158.22	0.00	962,467.35
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	349.62	0.00	0.00	0.00	349.62
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	349.62	0.00	0.00	0.00	349.62
	TOTAL UTILITY PLANT IN SERVICE	71,045,872.65	6,849,334.92	-289,632.62	0.00	77,605,574.95



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
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	0.00	0.00	0.00	0.00	0.00
	TOTAL INTANGIBLE PLANT	0.00	0.00	0.00	0.00	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	0.00	0.00	0.00	0.00	0.00
316	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE AND SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
3211	PAVEMENT	0.00	0.00	0.00	0.00	0.00
324	PUMPING EQUIPMENT	13,155.87	0.00	0.00	0.00	13,155.87
3241	SYS CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	13,155.87	0.00	0.00	0.00	13,155.87
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
332	WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	TOTAL WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
3411	PAVEMENT	0.00	0.00	0.00	0.00	0.00
342	RESERVOIRS AND TANKS	0.00	0.00	0.00	0.00	0.00
3421	TANK PAINTINGS	0.00	0.00	0.00	0.00	0.00
343	TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	0.00	0.00	0.00	0.00	0.00
346	METERS	0.00	0.00	0.00	0.00	0.00
348	HYDRANTS	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST PLANT	0.00	0.00	0.00	0.00	0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	11,257,996.12	104,791.39	0.00	0.00	11,362,787.51
3711	PAVEMENT	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00	447,127.96	0.00	0.00	447,127.96
3721	OFFICE EQUIPMENT - COMPUTERS	39,569.31	0.00	-17,282.75	0.00	22,286.56
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	1,030,119.02	225,140.56	0.00	0.00	1,255,259.58
374	STORES EQUIPMENT	0.00	30,214.46	0.00	0.00	30,214.46
375	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
376	COMMUNICATION EQUIPMENT	33,157.67	0.00	0.00	0.00	33,157.67
377	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
378	TOOLS, SHOP AND GARAGE EQUIP	295,120.65	21,129.43	-1,994.79	0.00	314,255.29
379	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	12,655,962.77	828,403.80	-19,277.54	0.00	13,465,089.03
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00	0.00	0.00	0.00	0.00
	TOTAL UTILITY PLANT IN SERVICE	12,689,118.64	828,403.80	-19,277.54	0.00	13,478,244.90

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
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		II. OTHER WATER REVENUES			
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	\$ -	\$ -	\$ -

MPD RVD SSF BAY AREA

SCHEDULE B-1

Reported under MPD for this Schedule

OPERATING REVENUES - CLASS A WATER

UTILITIES

LN	ACCT	ACCOUNT	AMOUNT	AMOUNT	INCREASE
NO	NO	(A)	CURRENT YEAR	PRIOR YEAR	(DECREASE)
			(B)	(C)	(D)

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 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
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		Maintenance						
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		Total source of supply expense				\$ -	\$ -	
20		II. PUMPING EXPENSES						
21		Operation						
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		Maintenance						
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		Total pumping expenses				\$ -	\$ -	

California Water Service Co

SCHEDULE B-3

Reported under MPD for this Schedule OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
----------	------------	----------------	-------------------------------	-----------------------------	-------------------------------

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 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
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		Maintenance						
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		Total water treatment expenses				\$ -	\$ -	\$ -
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
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		Maintenance						
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		Total transmission and distribution expenses				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

Reported under MPD for this Schedule OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN	ACCT		AMOUNT	AMOUNT	INCREASE
NO	NO	ACCOUNT	CURRENT YEAR	PRIOR YEAR	(DECREASE)
		(A)	(B)	(C)	(D)

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 Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
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		Total customer account expenses				\$ -	\$ -	\$ -
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
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		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ -	\$ -	\$ -
115		XI. MISCELLANEOUS						
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		Total miscellaneous				\$ -	\$ -	\$ -
121		Total operating expenses				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

Reported under MPD for this Schedule OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES (CONCLUDED)

LN	ACCT		AMOUNT	AMOUNT	INCREASE
NO	NO	ACCOUNT	CURRENT YEAR	PRIOR YEAR	(DECREASE)
		(A)	(B)	(C)	(D)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	See Attached 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	\$ -	\$ -	\$ -	\$ -	\$ -

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	330,402.99	330,402.99	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	6,197.73	6,197.73			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	5,482.83	5,482.83			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		342,083.55	342,083.55	0.00	0.00	0.00

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

152
SSF BAYSHORE

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	0.00	0.00	0.00		
25	State corporate Franchise Tax	(35,405.97)	(35,405.97)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	257,274.03	257,274.03			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,598,841.55	1,598,841.55			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	267,741.47	267,741.47			
36						
37						
38						
39		<u>2,088,451.09</u>	<u>2,088,451.09</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

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	N/A								
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	See Attached
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	N/A		
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from San Francisco Water Department						
17	Annual quantities purchased	2,234			(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

See Attached

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	-	-	

South San Francisco District

2018 - Schedule D-1

Wells							
Station	Unit	Location	Depth (ft)	I.D. Diameter (in)	Production		Runhours
					(AF)	(MGals)	
001	STA	South Side Of Chestnut Ave., W/O Commercia	242	n/a	-	-	-
001	02	South Side Of Chestnut Ave., W/O Commercia	242	12"	-	-	-
001	14	South Side Of Chestnut Ave., W/O Commercia	462	16"/24'	-	-	-
001	17	South Side Of Chestnut Ave., W/O Commercia	478	16"	-	-	-
001	18	South Side Of Mission Road @ Oak Ave.	575	12/16"	-	-	-
001	19	South Side Of Chestnut Ave., W/O Commercia	528	30/16"	-	-	-
001	20	South Side Of Chestnut Ave. @ Mission Road.	620	14/16/30"	-	-	-
001	21	So. Side Of Oak Ave., +/- 300' W/O Commercia	600	28/14"	-	-	-
001	22	So. Side Of Oak Ave., +/- 300' W/O Commercia	600	n/a	-	-	-
001	23	Southside Chestnut Avenue @ Mission	562	30	-	-	-

Purchased							
Station	Unit	Wholesaler			Production		Runhours
					(AF)	(MGals)	
01A		San Francisco Water Department			270	88	
01B		San Francisco Water Department			282	92	
02A		San Francisco Water Department			2,872	936	
03A		San Francisco Water Department			1,104	360	
03B		San Francisco Water Department			-	-	
03C		San Francisco Water Department			-	-	
03D		San Francisco Water Department			-	-	
05A		San Francisco Water Department			258	84	
05B		San Francisco Water Department			250	82	
06A		San Francisco Water Department			605	197	
06B		San Francisco Water Department			388	126	
07A		San Francisco Water Department			0	0	
08A		San Francisco Water Department			-	-	
08B		San Francisco Water Department			-	-	
09A		San Francisco Water Department			86	28	
09B		San Francisco Water Department			88	29	
10A		San Francisco Water Department			-	-	
11A		San Francisco Water Department			-	-	
12A		San Francisco Water Department			16	5	
12B		San Francisco Water Department			8	3	
13A		San Francisco Water Department			-	-	
13B		San Francisco Water Department			-	-	
14A		San Francisco Water Department			0	0	

South San Francisco District

2018 - Schedule D-1

14B	San Francisco Water Department	-	-
15A	San Francisco Water Department	629	205
BRIS	San Francisco Water Department	-	-
DCWD-1	San Francisco Water Department	-	-
DCWD-2	San Francisco Water Department	0	0
DCWD-3	San Francisco Water Department	-	-
DCWD-4	San Francisco Water Department	-	-
DCWD-5	San Francisco Water Department	-	-
SBWD	San Francisco Water Department	-	-

District Total		6,857	2,234	-
-----------------------	--	--------------	--------------	----------

Number of Wells = 10

SSF



CALIFORNIA WATER SERVICE COMPANY

SOUTH SAN FRANCISCO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2018

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<u>South San Francisco Area</u>				
Chestnut Ave. & Commercial	Sta. 001-Tank 1	Wells & Purchases	Steel	500 C
Chestnut Ave. & Commercial	Sta. 001-Tank 2	Raw Water	Steel	75
Chestnut St.	Sta. 005-Res. 2	Wells & Purchases	Concrete	1,500 D
Off Swift Ave.	Sta. 008-Res. 1	Wells & Purchases	Concrete	1,500 D
Off Spruce Ave.	Sta. 004-Res. 4, Tank 3	Wells & Purchases	Steel	250 D
Off Spruce Ave.	Sta. 004-Res. 4, Tank 4	Wells & Purchases	Steel	250 D
Above Reservoir 4	Sta. 009-Tank 3	Wells & Purchases	Redwood	50 D
Junipero Serra near Alta Vista	Sta. 013-Res.10, Tank 1	Purchases	Steel	500 D
Off Hillside Blvd. near Evergreen	Sta. 011-Res. 7, Tank 1	Purchases	Steel	250 D
Off Hillside Blvd. near Evergreen	Sta. 011-Res. 7, Tank 2	Purchases	Steel	500 D
Off Stonegate Dr.	Sta. 012-Res. 9, Tank 1	Wells & Purchases	Steel	500 D
Hickey Blvd. w/o Longford	Sta. 014-Res. 11, Tank 1	Purchases	Steel	1,000 D
End of Green Park Terrace	Sta. 015-Res. 12, Tank 1	Wells & Purchases	Steel	1,000 D
			Subtotal	7,875
<u>Broadmoor Area</u>				
Stoneyford Dr. near Thornhill	Sta. 101-Tank 1	Purchases	Steel	250 D
	14		Total District	8,125

C - Collection D - Distribution

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: 118-SO. SAN FRANCISCO

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				130						130
1"				1,737						1,737
1 - 1/4"										
1 - 1/2"										
2"		4,905		224	62		131			5,322
2-3/8"										
2-1/2"					1,205					1,205
3"										
3-1/2"										
4"	29,210	30,382			13		7,066	383	649	67,703
4-1/2"										
5"										
5-1/2"										
6"	175,327	75,948			108	133	232	16,434	41,988	310,170
7"										
8"	112,850	28,866			1,090	1,477	1,929	19,904	45,605	211,721
9"										
10"	19,825				8		1,220	3,250		24,303
10-3/4"										
12"	113,311	1,931			1,403	2,642	881	31,456	12,175	163,799
12-3/4"										
14"						1				1
15"										
16"	1,539					338		4,930	3,770	10,577
17"										
18"	2,880	15054	29			740		257		18,960
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	454,942	157,086	29	2,091	3,889	5,331	11,459	76,614	104,187	815,628

SCHEDULE D-4				
Number of Active Service Connections				
	SSF			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	16,093	16,092		
Commercial	53	51		
Industrial	207	206		
Public authorities				
Irrigation	31	35		
Other (specify)				
Agriculture				
Subtotal	16,384	16,384	-	-
Private fire connections			645	652
Public fire hydrants			2,421	2,421
Total	16,384	16,384	3,066	3,073

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Note: Bayshore reported as Mid-Peninsula Consolidated with SSF		
Size	Meters	Active Service Connections
3/4 - in	-	11,910
1 - in	-	3,758
2 - in	-	1,111
3 - in	-	3
4 - in	-	255
6 - in	-	233
8 - in	-	202
10 - in	-	47
12 - in	-	4
Other	-	31
Total	-	17,554

Note: Bayshore reported as Mid-Peninsula Consolidated with SSF for Meters

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	_____
3. Used, after repair	33
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	-
2. More than 10, but less than 15 years	-
3. More than 15 years	-

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹
 SSF

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	96	96	90	99	93	114	108	696
Commercial	92	96	93	106	105	138	136	766
Industrial	21	21	19	23	21	23	21	149
Public authorities	5	3	6	6	8	14	15	57
Irrigation								-
Other (specify)			1		1	1	1	4
								-
Total	214	216	209	234	228	290	281	1,672

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	114	116	101	98	105	534	1,230	1,203
Commercial	144	143	119	121	99	626	1,392	1,344
Industrial	19	18	19	20	21	97	246	269
Public authorities	17	16	13	12	9	67	124	104
Irrigation						-	-	-
Other (specify)	1	1	4	1		7	11	11
						-	-	-
Total	295	294	256	252	234	1,331	3,003	2,931

¹ 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 _____ 62,628

End of Year Balances in Selected Accounts So. San Francisco

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

131	Materials and Supplies	(G)	\$	1,866
			\$	112,229
				112,229
100-3	Construction Work in Progress	(G)	\$	1,061,029
			\$	3,847,116
				3,847,116
241	Advances for Construction		\$	3,291,074
			\$	10,687,949
				10,687,949

(G) General Office Allocation

DECLARATION

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

I, the undersigned _____ David B. Healey for Ross Moilan
Name of District Manager or Equivalent (Please Print)

of _____ South San Francisco _____ District
Name of District

of _____ CALIFORNIA WATER SERVICE COMPANY _____
Name of Utility

at _____ 341 No. Delaware Street, San Mateo, CA 94401 _____
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 Ross Moilan
Name of District Manager or Equivalent (Please Print)
of South San Francisco District
Name of District
of CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at 341 No. Delaware Street, San Mateo, CA 94401
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

March 12, 2019
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5