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2019  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

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

(NAME OF CORPORATION)

Name of District:

Bay Area Region

Location:

Various

(TOWN OR CITY)

San Mateo  
Lake  
Sonoma  
Marin

(COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service							
Bay Area Region							
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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	1,209	-	-	-	\$ 1,209
3	302	Franchises and Consents (Schedule A-1c)	702	-	-	-	\$ 702
4	303	Other Intangible Plant	1,807,092	-	(79,674)	-	\$ 1,727,418
5		Total Intangible Plant	\$ 1,809,003	\$ -	\$ (79,674)	\$ -	\$ 1,729,329
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 567,339	\$ -	\$ -	\$ -	\$ 567,339
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	154,194	-	-	-	\$ 154,194
12	312	Collecting and Impounding Reservoirs	42,522	-	(42,522)	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,777,646	1,046,592	-	-	\$ 2,824,238
16	316	Supply Mains	684,174	-	-	-	\$ 684,174
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 2,658,535	\$ 1,046,592	\$ (42,522)	\$ -	\$ 3,662,606
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	6,445,374	279,578	(52,330)	-	\$ 6,672,622
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	15,395,688	2,866,789	(509,529)	-	\$ 17,752,948
25	325	Other Pumping Plant	3,595	-	(1,798)	-	\$ 1,798
26		Total Pumping Plant	\$ 21,844,658	\$ 3,146,367	\$ (563,657)	\$ -	\$ 24,427,368
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,762,781	(156,914)	(25,624)	-	\$ 1,580,243
30	332	Water Treatment Equipment	16,633,148	444,358	(1,292,219)	-	\$ 15,785,287
31		Total Water Treatment Plant	\$ 18,395,929	\$ 287,444	\$ (1,317,843)	\$ -	\$ 17,365,530

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
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	1,594,406	-	(861)	-	\$ 1,593,545
34	342	Reservoirs and Tanks	25,264,096	542,427	(496,117)	-	\$ 25,310,406
35	343	Transmission and Distribution Mains	113,456,887	7,052,899	(51,026)	0	\$ 120,458,760
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	43,237,706	2,720,881	(15,983)	-	\$ 45,942,603
38	346	Meters	15,617,242	699,485	(34,623)	-	\$ 16,282,104
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	13,259,313	696,037	(11,885)	-	\$ 13,943,465
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 212,429,649	\$ 11,711,728	\$ (610,495)	\$ 0	\$ 223,530,883
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	12,693,836	2,760,261	(465,836)	-	\$ 14,988,261
46	372	Office Furniture and Equipment	517,597	71,523	(2,158)	-	\$ 586,962
47	373	Transportation Equipment	1,835,668	38,167	(131,631)	-	\$ 1,742,204
48	374	Stores Equipment	194,992	-	-	-	\$ 194,992
49	375	Laboratory Equipment	8,654	1,619	-	-	\$ 10,273
50	376	Communication Equipment	33,158	-	-	-	\$ 33,158
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	834,186	73,547	(40,181)	-	\$ 867,552
53	379	Other General Plant	3,071	-	-	-	\$ 3,071
**	380	Leased Property	-	-	-	-	\$ -
***	149310	Non-service Benefit Reg Asset	75,221	154,388.79	-	-	\$ 229,610
****	149316	NS Benefit Reg Asset - Blanket	1,567	(1,255.21)	-	-	\$ 312
54		Total General Plant	\$ 16,197,949	\$ 3,098,251	\$ (639,806)	\$ -	\$ 18,656,394
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	870	-	-	-	\$ 870
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
***		Dist GO Plant Allocation	15,326,479	3,033,000	(384,282)	0.00	17,975,198
60		Total Undistributed Items	\$ 15,327,350	\$ 3,033,000	\$ (384,282)	\$ -	\$ 17,976,068
61		Total Utility Plant in Service	\$ 289,230,413	\$ 22,323,382	\$ (3,638,279)	\$ 0	\$ 307,915,517

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	Not Applicable	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-	-	-	\$ -
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 <sup>1</sup> (e)	
1	Beginning Balance				702.39	
2						
3						
4						
5				Total	\$ 702	

<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.

**SCHEDULE A-4  
RATE BASE AND WORKING CASH  
BAY AREA REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$290,012,819	\$273,974,867
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$17,979,349	\$15,330,625
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$8,667,486	-\$8,674,281
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$299,324,682</b>	<b>\$280,631,211</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$92,210,229	\$87,725,820
10		General Office Prorate	\$5,946,653	\$5,056,584
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$98,156,882</b>	<b>\$92,782,405</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$31,478,790	\$30,442,722
14		Deferred Investment Tax Credit	\$146,770	\$158,009
15		Other Reserves (General Office Prorate)	\$2,045,944	\$1,932,195
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$33,671,503</b>	<b>\$32,532,925</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$19,318,811	\$18,958,548
19		Advances for Construction	\$4,010,265	\$4,255,120
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$23,329,077</b>	<b>\$23,213,669</b>
22		<b>Add Materials and Supplies</b>	<b>\$558,333</b>	<b>\$400,810</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$3,119,896</b>	<b>\$1,420,517</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$10,072,726</b>	<b>\$9,315,974</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$154,798,280</b>	<b>\$141,818,997</b>
<b>Notes:</b>				
1 Cal Water does not include CWIP in rate base.				
2 Prior years' reports were calculated using a 13-month weighted average				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$64,281,738	\$60,596,262
29		Purchased Power & Commodity for Resale*	\$38,798,236	\$38,688,348
30		Meter Revenues: Bimonthly Billing	\$13,285,847	\$12,989,557
31		Other Revenues: Flat Rate Monthly Billing	\$107,657	\$109,230
32		Total Revenues (=Line 30 + Line 31)	\$13,393,504	\$13,098,787
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.80%	0.83%
34		5/24 x Line 25 x (100% - Line 33)	\$13,284,383	\$12,518,949
35		1/24 x Line 28 x Line 33	\$21,529	\$21,054
36		1/12 x Line 29	\$3,233,186	\$3,224,029
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$10,072,726	\$9,315,974
Note: Prior year's calculation of line 34 was corrected in this filing				
* 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, 259 - Depreciation and Amortization Reserves**

Bay Area Region

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	91,428,856.90	4,896,185.02	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	8,879,082.83				
4	(b) Charged to Account 504		191,513.91			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	29,157.62				
9	(g) All other credits <sup>1</sup>					
10	Total credits	8,908,240	191,514	0	0	0
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	3,558,639.64	79,674.02			
13	(b) Cost of removal	125,839.87				
14	(c) All other debits <sup>1</sup>	(139,616.30)				
15	Total debits	3,544,863	79,674	0	0	0
16	Balance in reserve at end of year	96,792,234	5,008,025	0	0	0
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						

**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.	Bay Area Region		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)
	Acct.	DEPRECIABLE PLANT (a)					
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	92,679	2,709	-	-	95,387
3	312	Collecting and Impounding Reservoirs	57,573	1,722	(42,522)	-	16,774
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	495,415	80,589	-	-	576,004
7	316	Supply Mains	218,016	20,384	-	-	238,399
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	863,682	105,403	(42,522)	-	926,564
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	2,067,729	381,811	(52,330)	-	2,397,211
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,492,985	365,468	(509,529)	-	3,348,925
16	325	Other Pumping Plant	1,478	117	(1,798)	-	(203)
17		Total Pumping Plant	5,562,193	747,396	(563,657)	-	5,745,933
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	170,447	32,548	(25,624)	-	177,371
21	332	Water Treatment Equipment	2,446,964	183,876	(1,292,219)	140,807	1,479,428
22		Total Water Treatment Plant	2,617,411	216,423	(1,317,843)	140,807	1,656,799
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	361,840	12,066	(861)	7,673	380,717
26	342	Reservoirs and Tanks	9,442,502	1,067,466	(496,117)	-	10,013,852
27	343	Transmission and Distribution Mains	35,735,975	2,480,869	(51,026)	(57,413)	38,108,405
28	344	Fire Mains	-	-	-	-	-
29	345	Services	18,684,642	1,904,887	(16,018)	(58,802)	20,514,709
30	346	Meters	7,033,430	455,237	(34,623)	11,424	7,465,467
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,950,274	230,451	(11,885)	(18,087)	4,150,753
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	75,208,663	6,150,975	(610,530)	(115,205)	80,633,903
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	1,265,575	272,805	(465,836)	-	1,072,544
38	372	Office Furniture and Equipment	5,700	20,028	(2,158)	-	23,569
39	373	Transportation Equipment	838,239	89,503	(131,631)	11,625	807,737
40	374	Stores Equipment	76,619	10,471	-	-	87,090
41	375	Laboratory Equipment	248	769	-	-	1,018
42	376	Communication Equipment	6,396	385	-	-	6,780
43	377	Power Operated Equipment	(7)	-	-	-	(7)
44	378	Tools, Shop and Garage Equipment	135,614	40,216	(40,181)	-	135,650
45	379	Other General Plant	(1,538)	128	-	-	(1,409)
46	390	Other Tangible Property	(68,217)	-	-	-	(68,217)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,258,631	434,305	(639,806)	11,625	2,064,755
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	4,918,276	1,224,579	(384,282)	5,707	5,764,280
49		Total	91,428,857	8,879,083	(3,558,640)	42,934	96,792,234



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

Bay Area Region

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	41,762,835	42,041,768	(278,933)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	8,629,237	8,465,396	163,841
6		601-3 Industrial Sales	23,157,177	23,195,579	(38,403)
7		601-4 Sales to Public Authorities	3,940,942	3,959,862	(18,920)
8		Sub-total	77,490,191	77,662,605	(172,415)
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	(3,572)	(73)	(3,499)
18		603.2 Flat Rate Sales			-
19		Sub-total	(3,572)	(73)	(3,499)
20	604	Private Fire Protection Service	943,433	924,028	19,406
21	605	Public Fire Protection Service	39,600	39,548	52
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	1,193,304	385,105	808,199
26		Sub-total	2,176,337	1,348,681	827,656
27		Total Water Service Revenues	79,662,956	79,011,213	651,743
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			-
30	611	Miscellaneous Service Revenues	115,545	136,880	(21,335)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	348,613	787,688	(439,075)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	464,158	924,568	(460,410)
36	501	Total operating revenues	80,127,114	79,935,781	191,332

**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

Bay Area Region

Line No.	Acct.	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		62,465	59,004	\$ 3,462
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		42,010	52,247	\$ (10,237)
6	703	Miscellaneous expenses	A			196	196	\$ 0
7	704	Purchased water	A	B	C	38,111,851	37,996,287	\$ 115,564
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		503	1,160	\$ (656)
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			252	5,593	\$ (5,341)
18	713	Maintenance of other source of supply plant	A	B		287	-	\$ 287
19		<b>Total source of supply expense</b>				\$ 1,042	\$ 6,753	\$ (5,710)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		491,233	508,286	\$ (17,053)
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			1,627	-	\$ 1,627
27	724	Pumping labor and expenses	A	B		57,181	134,607	\$ (77,426)
28	725	Miscellaneous expenses	A			111,766	238,739	\$ (126,973)
29	726	Fuel or power purchased for pumping	A	B	C	692,900	702,719	\$ (9,819)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		205,640	202,495	\$ 3,144
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		3,851	13,409	\$ (9,558)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		83,881	98,176	\$ (14,295)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 2,329,791	\$ 2,579,836	\$ (250,046)

**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

Bay Area Region

Line No.	Acct.	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		564,086	494,850	\$ 69,236
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			284,503	285,609	\$ (1,106)
43	743	Miscellaneous expenses	A	B		307,332	143,450	\$ 163,883
44	744	Chemicals and filtering materials	A	B		138,334	107,156	\$ 31,178
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		52,679	25,829	\$ 26,850
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		39,491	43,222	\$ (3,731)
50		<b>Total water treatment expenses</b>				\$ 1,386,425	\$ 1,100,116	\$ 286,309
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		841,289	784,197	\$ 57,092
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			125,605	159,619	\$ (34,014)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			293,141	258,971	\$ 34,169
58	754	Meter expenses	A			23,724	64,672	\$ (40,948)
59	755	Customer installations expenses	A			119	22,843	\$ (22,724)
60	756	Miscellaneous expenses	A			634,143	225,381	\$ 408,762
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		620,529	617,331	\$ 3,197
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		252,735	175,452	\$ 77,284
66	761	Maintenance of trans. and distribution mains	A			1,050,828	948,556	\$ 102,272
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			266,014	518,654	\$ (252,641)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			7,564	75,182	\$ (67,617)
72	765	Maintenance of hydrants	A			9,578	51,861	\$ (42,283)
73	766	Maintenance of miscellaneous plant	A			145	32	\$ 114
74		<b>Total transmission and distribution expenses</b>				\$ 4,125,413	\$ 3,902,751	\$ 222,662

<b>SCHEDULE B-2</b>								
<b>Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)</b>								
Respondent should use the group of accounts applicable to its class								
Bay Area Region								
Line No.	Acct.	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		1,267,066	1,335,151	\$ (68,085)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		663	16,913	\$ (16,251)
80	773	Customer records and collection expenses	A			517,067	483,459	\$ 33,608
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,044,772	738,571	\$ 1,306,200
83	775	Uncollectible accounts	A	B	C	84,888	60,092	\$ 24,796
84		<b>Total customer account expenses</b>				<b>\$ 3,914,455</b>	<b>\$ 2,634,186</b>	<b>\$ 1,280,269</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	71,827	157,779	\$ (85,952)
101	792	Office supplies and other expenses	A	B	C	165,325	151,566	\$ 13,759
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			86,940	75,389	\$ 11,551
105	795	Employees' pensions and benefits	A	B	C	3,251,441	3,425,463	\$ (174,022)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	6,339	9,025	\$ (2,687)
108	798	Outside services employed	A			(1,051)	(264)	\$ (786)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			<b>\$ 9,389,765</b>	<b>\$ 7,886,735</b>	<b>\$ 1,503,030</b>
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	114,687	4,042	\$ 110,645
114		<b>Total administrative and general expenses</b>				<b>\$ 114,687</b>	<b>\$ 4,042</b>	<b>\$ 110,645</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	127,317	20,274	\$ 107,043
118	812	Administrative expenses transferred - Cr.	A	B	C	(257,161)	(292,942)	\$ 35,781
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ (129,844)</b>	<b>\$ (272,668)</b>	<b>\$ 142,824</b>
121		<b>Total operating expenses</b>				<b>\$ 17,211,685</b>	<b>\$ 15,196,908</b>	<b>\$ 2,014,777</b>

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

Line No.	Bay Area Region  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	\$ 1,784,959	\$ 1,784,959
2	California corporate franchise taxes	\$ 213,596	\$ 213,596			
3	Property taxes	\$ 1,599,505	\$ 1,599,505			
4	Other taxes	\$ 787,751	\$ 787,751			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 4,385,811	\$ 5,173,562	\$ -	\$ -	\$ -

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS									
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted (AF)	Remarks
				Priority Claim	Right Capacity	Diversions Max. Min.			
<b>Redwood Valley</b>									
<b>Lucerne</b>									
1	WTP	Lucerne						170	
2									
3									
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks	
<b>South SF</b>									
4	001-14	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-002	16"/24"	n/a	90	0	Inactive	
5	001-17	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-004	16"	n/a	200	0	Inactive	
6	001-18	South Side Of Mission Road @ Oak Ave.	4110009-005	12/16"	n/a	340	0	Inactive	
7	001-19	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-006	30/16"	n/a	75	0	Active	
8	001-2	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-001	12"	n/a	60	0	Inactive	
9	001-20	South Side Of Chestnut Ave. @ Mission Road.	4110009-007	14/16/30"	n/a	75	0	Active	
10	001-21	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-008	28/14"	n/a	220	0	Active	
11	001-22	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-013	n/a			0		
12	001-23	Southside Chestnut Avenue @ Mission	4110009-014	30	n/a	300	0	Active	
13	001-STA	South Side Of Chestnut Ave., W/O Commercial Ave.	n/a	n/a			0		
<b>Redwood Valley</b>									
<b>Armstrong</b>									
14	001-1	14034 Armstrong Woods Rd.	4910018-001	12	n/a	113	67	Active	
15	001-2	14034 Armstrong Woods Rd.	4910018-002	12	n/a	84	0		
<b>Noel Heights</b>									
16	201-1	W/S Of Hwy 116-240' N/O Hwy 116 & Canyon Dr.	4900785-001	34	n/a	25	9	Active	
<b>Coast Springs</b>									
17	001-1	E/O Intersection Of Oceanview Blvd & Oceana Dr.	2110007-002	n/a			0		
18	002-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-003	n/a			0		
19	003-1	E/O Oceanview Blvd & Oceana Drive	2110007-004	n/a			0		
20	004-1	Down Dirt Road @ Bay Drive	2110007-005	n/a			0		
21	005-1	E/O Oceanview Blvd. & Oceana Drive	2110007-007	n/a			0		
22	006-1	n/a	2110007-010	n/a			0		
23	009-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-006	8	n/a	10	0	Active	
24	010-1	E/O Oceanview Blvd & Oceana Drive	2110007-008	n/a			0		
25	011-1	n/a	2110007-016	n/a			0		
26	007-DSG	n/a	n/a	n/a			18		
<b>Hawkins</b>									
27	001-1	W/End Of Yuba Dr.- Btwn 1252 & 1300 Yuba Dr.	4900546-002	10	n/a	n/a	12	Standby	
28	001-2	W/End Of Yuba Rd. - Drive Btwn 1252 & 1300 Yuba Dr.	4900546-001	8	n/a	45	0	Active	
29									
30									
TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
31		Not Applicable							
32									
33									
34									
35									
Purchased Water for Resale									
Mid Peninsula									
<b>San Carlos</b>									
36	Purchased from	San Francisco Water Department							
37	Annual quantities purchased							3417 (AF)	
<b>San Mateo</b>									
38	Purchased from	San Francisco Water Department							
39	Annual quantities purchased							10629 (AF)	
South San Francisco									
40	Purchased from	San Francisco Water Department							
41	Annual quantities purchased							6866 (AF)	
Redwood Valley									
<b>Rancho de Paradis</b>									
42	Purchased from	Sweetwater							
43	Annual quantities purchased							7 (AF)	

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2**  
**Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	5	325,000	
11	Metal	26	11,775,000	
12	Concrete	5	4,000,900	
13	Total	36	16,100,900	

**SCHEDULE D-3****Description of Transmission and Distribution Facilities**

Bay Area Region

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	Not Applicable							
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	Not Applicable							-
7	Flume								-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		152	17,068		-	196,926		428,818	158,333
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	2,889	-	435						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		22	-	-	83,815		570,297	427,802
19	Welded steel									
20	Wood									
21	Other	54	13,063	45,763	3,375	-	44,779		178,854	186,720
22	Total	2,943	13,215	63,288	3,375	-	325,520	-	1,177,969	772,855

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	7,201	31,985	-	3,746	15,054	544		-	859,827
24	Cast Iron (cement lined)									-
25	Concrete	-	-	17	29	9,062	746		33,107	42,961
26	Copper							1,447		4,771
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	44,913	232,809	5,917	18,829	2,880	-	-	-	1,387,284
31	Welded steel									-
32	Wood									-
33	Other	5,978	90,415	231	10,813	1,369	-	1,232	1,515	584,161
34	Total	58,092	355,209	6,165	33,417	28,365	1,290	2,679	34,622	2,879,004



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	53,414	53,486	0	0
Commercial (Business)	144	142	0	0
Industrial	539	536		
Public authorities				
Irrigation	71	70		
Other (specify)				
Agriculture	0	0		
Subtotal	54,168	54,234	0	0
Private fire connections			1,530	1,560
Public fire hydrants			5,316	5,317
Total	54,168	54,234	6,846	6,877

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	41,255	
3/4 - in	19	31,813
1 - in	9,819	17,787
1 - in HF	35	
1 1/4 - in		
1 1/2 - in	1,126	122
2 - in	1,651	2,861
2 1/2 - in		
3 - in	299	3
4 - in	140	820
6 - in	34	573
8 - in	5	313
10 - in		56
12 - in		11
Other		39
Total	54,383	54,398

<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 . . . . .	_____ 53
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 20,002
2. More than 10, but less than 15 years . . . . .	_____ 6,463
3. More than 15 years . . . . .	_____ 27,925

**SCHEDULE D-7****Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Bay Area Region

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July	Subtotal	
Residential	368	347	325	356	442	513	529	2,879	
Commercial (Business)	169	164	158	174	206	242	237	1,351	
Industrial	24	22	20	23	19	23	22	152	
Public authorities	17	19	19	19	40	51	56	221	
Irrigation								-	
Other (specify)	1	2	1	1	1	10	11	26	
								-	
<b>Total</b>	<b>579</b>	<b>554</b>	<b>522</b>	<b>573</b>	<b>708</b>	<b>838</b>	<b>855</b>	<b>4,629</b>	

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	577	567	526	477	431	2,577	5,456	5444	
Commercial (Business)	270	259	261	231	201	1,223	2,574	2551	
Industrial	17	18	21	21	22	98	250	262	
Public authorities	62	58	53	42	29	243	464	459	
Irrigation						-	-	0	
Other (specify)	2	11	17	3	2	35	61	25	
						-	-	-	
<b>Total</b>	<b>928</b>	<b>912</b>	<b>877</b>	<b>773</b>	<b>685</b>	<b>4,176</b>	<b>8,805</b>	<b>8,741</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 \_\_\_\_\_ 204,543

**End of Year Balances in Selected Accounts**

Bay Area Region

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

131	Materials and Supplies	<u>555,648</u>
100-3	Construction Work in Progress	<u>25,861,943</u>
241	Advances for Construction	<u>4,475,082</u>
265	Contributions in Aid of Construction	<u>(19,318,811)</u>

## DECLARATION

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

I, the undersigned \_\_\_\_\_ David Healey for Ross Moilan  
 \_\_\_\_\_  
 Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Bay Area Region \_\_\_\_\_ District  
 \_\_\_\_\_  
 Name of District

of \_\_\_\_\_ California Water Service Company \_\_\_\_\_  
 \_\_\_\_\_  
 Name of Utility

at \_\_\_\_\_ 341 North 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 books, papers

\_\_\_\_\_ Vice President and Corporate Controller  
 \_\_\_\_\_  
 Title (Please Print)

  
 \_\_\_\_\_  
 Signature

\_\_\_\_\_ 408-367-8523 \_\_\_\_\_  
 \_\_\_\_\_  
 Telephone Number

\_\_\_\_\_ March 16, 2020 \_\_\_\_\_  
 \_\_\_\_\_  
 Date

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