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2019  
CORRECTED ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY  
(NAME OF CORPORATION)

Name of District: Bear Gulch Location: Menlo Park Broadmoor San Mateo  
(TOWN OR CITY) (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 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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

<b>SCHEDULE A-1a</b>							<b>Corrected</b>
<b>Account 100.1 - Utility Plant in Service</b>							
Bear Gulch							
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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,609,110	61,077	-	-	\$ 1,670,187
5		Total Intangible Plant	\$ 1,609,110	\$ 61,077	\$ -	\$ -	\$ 1,670,187
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,669,495	\$ 194,012	\$ -	\$ -	\$ 1,863,507
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	7,119,990	233,578	-	-	\$ 7,353,568
12	312	Collecting and Impounding Reservoirs	609,178	-	-	-	\$ 609,178
13	313	Lake, River and Other Intakes	3,699	-	-	-	\$ 3,699
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	30,361	-	-	-	\$ 30,361
16	316	Supply Mains	348,289	-	-	-	\$ 348,289
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 8,111,517	\$ 233,578	\$ -	\$ -	\$ 8,345,096
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	4,068,710	3,130,593	(1,160)	-	\$ 7,198,143
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	10,122,652	1,964,254	(58,710)	-	\$ 12,028,195
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 14,259,560	\$ 5,094,847	\$ (59,871)	\$ -	\$ 19,294,536
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	209,259	-	(472)	-	\$ 208,787
30	332	Water Treatment Equipment	5,323,624	200,912	(5,624)	-	\$ 5,518,911
31		Total Water Treatment Plant	\$ 5,532,883	\$ 200,912	\$ (6,096)	\$ -	\$ 5,727,699

**SCHEDULE A-1a**

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

**Corrected**

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	1,579,946	-	-	-	\$ 1,579,946
34	342	Reservoirs and Tanks	10,301,531	1,442,091	(336,078)	-	\$ 11,407,543
35	343	Transmission and Distribution Mains	95,478,871	6,587,509	(51,891)	-	\$ 102,014,488
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	34,381,337	2,792,996	(16,451)	-	\$ 37,157,882
38	346	Meters	7,584,092	361,562	(57,621)	-	\$ 7,888,032
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	10,035,334	600,707	(9,799)	-	\$ 10,626,242
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 159,361,109	\$ 11,784,865	\$ (471,841)	\$ -	\$ 170,674,133
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,177,504	38,660	(511)	-	\$ 1,215,653
46	372	Office Furniture and Equipment	128,721	-	(18,979)	-	\$ 109,742
47	373	Transportation Equipment	1,338,659	-	-	-	\$ 1,338,659
48	374	Stores Equipment	187,046	-	-	-	\$ 187,046
49	375	Laboratory Equipment	29,858	-	(1,761)	-	\$ 28,098
50	376	Communication Equipment	42,265	-	(8,472)	-	\$ 33,794
51	377	Power Operated Equipment	109,620	-	-	-	\$ 109,620
52	378	Tools, Shop and Garage Equipment	593,691	-	(35,823)	-	\$ 557,868
53	379	Other General Plant	298,870	-	-	-	\$ 298,870
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,906,234	\$ 38,660	\$ (65,546)	\$ -	\$ 3,879,349
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	1,761	-	-	-	\$ 1,761
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	8,198,515	1,622,427	(205,562)	0.00	9,615,380
60		Total Undistributed Items	\$ 8,200,275	\$ 1,622,427	\$ (205,562)	\$ -	\$ 9,617,140
61		Total Utility Plant in Service	\$ 202,650,185	\$ 19,230,377	\$ (808,915)	\$ -	\$ 221,071,647

**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 <sup>1</sup> (e)
1	Beginning Balance				-
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.

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

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	\$211,456,267	\$194,446,836
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$9,617,600	\$8,200,732
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)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$221,073,868</b>	<b>\$202,647,569</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$64,293,996	\$59,798,612
10		General Office Prorate	\$3,181,013	\$2,704,893
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$67,475,008</b>	<b>\$62,503,505</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$24,124,257	\$22,765,913
14		Deferred Investment Tax Credit	\$81,390	\$87,042
15		Other Reserves (General Office Prorate)	\$1,094,426	\$1,033,579
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$25,300,074</b>	<b>\$23,886,534</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$9,233,172	\$9,428,792
19		Advances for Construction	\$866,104	\$1,010,841
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$10,099,275</b>	<b>\$10,439,633</b>
22		<b>Add Materials and Supplies</b>	<b>\$355,191</b>	<b>\$362,071</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$1,270,896</b>	<b>\$931,600</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$5,987,565</b>	<b>\$5,705,923</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$124,542,266</b>	<b>\$111,885,891</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	\$ 38,124,331	\$ 37,078,054
29		Purchased Power & Commodity for Resale*	\$ 23,191,843	\$ 23,960,424
30		Meter Revenues: Bimonthly Billing	\$ 8,662,697	\$ 8,525,786
31		Other Revenues: Flat Rate Monthly Billing	\$ 30,579	\$ 30,419
32		Total Revenues (=Line 30 + Line 31)	\$ 8,693,276	\$ 8,556,205
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.35%	0.36%
34		5/24 x Line 25 x (100% - Line 33)	\$ 7,914,631	7,697,132
35		1/24 x Line 28 x Line 33	\$ 5,588	5,493
36		1/12 x Line 29	\$ 1,932,654	1,996,702
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 5,987,565	\$ 5,705,923
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).				

<b>SCHEDULE A-5</b> <b>Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves</b> Bear Gulch						
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	61,455,614	973,906	0	0	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,678,695				
4	(b) Charged to Account 504		53,505			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	12,159				
9	(g) All other credits <sup>1</sup>					
10	Total credits	5,690,854	53,505	0	0	0
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	808,914.70				
13	(b) Cost of removal	46,380.45				
14	(c) All other debits <sup>1</sup>	(58,415.79)				
15	Total debits	796,879	0	0	0	0
16	Balance in reserve at end of year	66,349,589	1,027,411	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.	Bear Gulch		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	276,695	139,552	-	-	416,247
3	312	Collecting and Impounding Reservoirs	661,978	23,941	-	-	685,919
4	313	Lake, river and Other Intakes	3,177	7	-	-	3,184
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	34,822	1,776	-	-	36,598
7	316	Supply Mains	334,929	4,841	-	-	339,770
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,311,601	170,117	-	-	1,481,718
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	1,728,117	132,200	(1,160)	(39,047)	1,820,110
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,631,647	218,614	(58,710)	(683)	2,790,867
16	325	Other Pumping Plant	27,009	2,114	-	-	29,123
17		Total Pumping Plant	4,386,772	352,928	(59,871)	(39,730)	4,640,099
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	69,423	3,181	(472)	-	72,132
21	332	Water Treatment Equipment	2,610,380	133,623	(5,624)	-	2,738,379
22		Total Water Treatment Plant	2,679,803	136,804	(6,096)	-	2,810,511
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	266,357	47,969	-	-	314,326
26	342	Reservoirs and Tanks	5,352,769	300,276	(336,078)	58,148	5,375,115
27	343	Transmission and Distribution Mains	25,880,216	2,014,604	(51,891)	-	27,842,929
28	344	Fire Mains	-	-	-	-	-
29	345	Services	12,101,352	1,481,836	(16,451)	(6,273)	13,560,464
30	346	Meters	2,734,153	236,927	(57,621)	8,996	2,922,455
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,294,908	176,622	(9,799)	-	2,461,731
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	48,629,755	4,258,234	(471,841)	60,872	52,477,020
35							
36		<b>V. GENERAL PLANT</b>					

37	371	Structures and Improvements	622,738	(39,927)	(511)	-	582,300
38	372	Office Furniture and Equipment	23,774	7,245	(18,979)	-	12,039
39	373	Transportation Equipment	791,230	89,155	-	-	880,385
40	374	Stores Equipment	103,325	8,903	-	-	112,229
41	375	Laboratory Equipment	19,374	863	(1,761)	-	18,477
42	376	Communication Equipment	22,174	938	(8,472)	-	14,641
43	377	Power Operated Equipment	(9,214)	5,075	-	-	(4,138)
44	378	Tools, Shop and Garage Equipment	183,173	20,660	(35,823)	-	168,011
45	379	Other General Plant	58,437	12,642	-	-	71,080
46	390	Other Tangible Property	1,761	-	-	-	1,761
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,816,774	105,555	(65,546)	-	1,856,783
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	2,630,908	655,058	(205,562)	3,053	3,083,457
49		Total	61,455,614	5,678,695	(808,915)	24,194	66,349,589

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

Bear Gulch

Corrected

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	41,237,333	42,078,081	(\$840,749)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	5,779,869	5,738,575	\$41,294
6		601-3 Industrial Sales	9,000	9,175	(\$175)
7		601-4 Sales to Public Authorities	1,236,612	1,304,515	(\$67,903)
8		Sub-total	\$ 48,262,813	\$ 49,130,346	(\$867,533)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	98,701	105,209	(\$6,509)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 98,701	\$ 105,209	(\$6,509)
20	604	Private Fire Protection Service	191,838	187,391	\$4,447
21	605	Public Fire Protection Service	16,116	15,538	\$578
22	606	Sales to Other Water Utilities for Resale	1,977	1,957	\$20
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	147,880	(459,502)	\$607,382
26		Sub-total	\$ 357,812	\$ (254,616)	\$612,427
27		Total Water Service Revenues	\$ 48,719,325	\$ 48,980,940	(\$261,614)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	3,176,409	1,752,511	\$1,423,898
30	611	Miscellaneous Service Revenues	48,330	49,100	(\$770)
31	612	Rent from Water Property	12,000	12,000	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	387,062	725,196	(\$338,134)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 3,623,801	\$ 2,538,807	\$1,084,994
36	501	Total operating revenues	\$ 52,343,126	\$ 51,519,746	\$823,380

**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

Bear Gulch

**Corrected**

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		104,586	123,119	(18,533)
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		65,616	140,760	(75,144)
6	703	Miscellaneous expenses	A			5,206	9,895	(4,690)
7	704	Purchased water	A	B	C	21,961,166	22,889,696	(928,530)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		10,248	-	10,248
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>				\$ 22,146,821	\$ 23,163,469	\$ (1,016,648)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		297,161	231,098	66,062
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			1,156	5,214	(4,058)
27	724	Pumping labor and expenses	A	B		85,219	80,701	4,519
28	725	Miscellaneous expenses	A			290,137	200,691	89,446
29	726	Fuel or power purchased for pumping	A	B	C	1,230,729	1,070,729	160,000
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		172,245	118,956	53,289
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		4,089	28,949	(24,860)
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of power pumping equipment	A	B		68,420	59,892	8,528
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		<b>Total pumping expenses</b>				\$ 2,149,156	\$ 1,796,229	\$ 352,926

**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

Bear Gulch

**Corrected**

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		135,631	130,551	5,081
41	741	Operation supervision, labor and expenses			C	-	-	-
42	742	Operation labor and expenses	A			94,345	107,513	(13,168)
43	743	Miscellaneous expenses	A	B		7,336	58,239	(50,904)
44	744	Chemicals and filtering materials	A	B		128,087	41,527	86,559
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		18,234	11,654	6,581
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		36,526	19,691	16,834
50		<b>Total water treatment expenses</b>				\$ 420,159	\$ 369,175	\$ 50,983
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		274,421	314,492	(40,071)
54	751	Operation supervision, labor and expenses			C	-	-	-
55	752	Storage facilities expenses	A			280,960	67,389	213,572
56	752	Operation labor and expenses		B		-	-	-
57	753	Transmission and distribution lines expenses	A			215,608	217,564	(1,955)
58	754	Meter expenses	A			45,600	22,219	23,381
59	755	Customer installations expenses	A			-	19,558	(19,558)
60	756	Miscellaneous expenses	A			421,666	147,663	274,003
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		423,793	302,234	121,560
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		221,324	73,486	147,838
66	761	Maintenance of trans. and distribution mains	A			705,057	927,350	(222,293)
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			166,401	385,865	(219,464)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			5,623	17,350	(11,727)
72	765	Maintenance of hydrants	A			21,690	16,495	5,195
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		<b>Total transmission and distribution expenses</b>				\$ 2,782,145	\$ 2,511,665	\$ 270,480

**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

Bear Gulch

**Corrected**

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	598,981	701,577	(102,596)	
78	771	Superv., meter read., other customer acct expenses			-	-	-	
79	772	Meter reading expenses	A	B	951	22,382	(21,431)	
80	773	Customer records and collection expenses	A		179,532	155,106	24,426	
81	773	Customer records and accounts expenses		B	-	-	-	
82	774	Miscellaneous customer accounts expenses	A		723,306	353,448	369,858	
83	775	Uncollectible accounts	A	B	22,539	35,338	(12,800)	
84		<b>Total customer account expenses</b>			<b>\$ 1,525,308</b>	<b>\$ 1,267,851</b>	<b>\$ 257,457</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					-	
87	781	Supervision	A	B			-	
88	781	Sales expenses					-	
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	29,510	(1,751)	31,261	
101	792	Office supplies and other expenses	A	B	45,189	50,393	(5,203)	
102	793	Property insurance	A		-	-	-	
103	793	Property insurance, injuries and damages		B	-	-	-	
104	794	Injuries and damages	A		41,332	34,315	7,017	
105	795	Employees' pensions and benefits	A	B	1,551,095	1,559,231	(8,135)	
106	796	Franchise requirements	A	B	-	-	-	
107	797	Regulatory commission expenses	A	B	621	1,708	(1,087)	
108	798	Outside services employed	A		675	(15)	690	
109	798	Miscellaneous other general expenses		B	-	-	-	
110	798	Miscellaneous other general operation expenses			-	-	-	
111	799	Miscellaneous general expenses	A		5,110,457	4,289,459	820,998	
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	141,508	27,822	113,687	
114		<b>Total administrative and general expenses</b>			<b>\$ 6,920,388</b>	<b>\$ 5,961,161</b>	<b>\$ 959,227</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits					-	
117	811	Rents	A	B	222,547	101,833	120,715	
118	812	Administrative expenses transferred - Cr.	A	B	(12,368)	(12,124)	(244)	
119	813	Duplicate charges - Cr.	A	B			-	
120		<b>Total miscellaneous</b>			<b>\$ 210,179</b>	<b>\$ 89,709</b>	<b>\$ 120,470</b>	
121		<b>Total operating expenses</b>			<b>\$ 36,154,156</b>	<b>\$ 35,159,261</b>	<b>\$ 994,896</b>	

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

Line No.	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	954,819	954,819			
2	California corporate franchise taxes	114,258	114,258			
3	Property taxes	1,293,288	1,293,288			
4	Other taxes	815,264	815,264			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	3,177,629	3,992,894	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	WTP	Bear Gulch Re						839	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	Not Applicable							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	Not Applicable						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) <sup>2</sup>
18	
19	

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

## SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	1	215,000,000	
8	Wood	-		
9	C. Tanks	-		
10	Wood	10	670,000	
11	Metal	29	10,759,500	
12	Concrete	1	75,000	
13	Total	41	226,504,500	



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

Bear Gulch

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		-	11,403		7	55,900		147,905	26,032
12	Cast Iron (cement lined)									
13	Concrete		1,350				-		-	-
14	Copper	388	-	453						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	120,647		479,673	246,285
19	Welded steel									
20	Wood									
21	Other	2,142	5,642	16,611	-	8,049	7,805		123,191	161,576
22	Total	2,530	6,992	28,467	-	8,056	184,352	-	750,769	433,893

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	23,187	9,996	-	830	12	-		854	276,126
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	3,178	-	-		-	4,528
26	Copper							-		841
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	14,144	82,483	2,950	17,436	5,793	792		-	970,203
31	Welded steel									-
32	Wood									-
33	Other	1,211	47,958	420	21,011	1,520	10,107	15,750	6,916	429,909
34	Total	38,542	140,437	3,370	42,455	7,325	10,899	15,750	7,770	1,681,607

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,369	18,381	0	0
Commercial (Business)	1	1	0	0
Industrial	139	135		
Public authorities				
Irrigation	42	46		
Other (specify)				
Agriculture	0	0		
<b>Subtotal</b>	<b>18,551</b>	<b>18,563</b>	<b>0</b>	<b>0</b>
Private fire connections			348	355
Public fire hydrants			2,419	2,419
<b>Total</b>	<b>18,551</b>	<b>18,563</b>	<b>2,767</b>	<b>2,774</b>

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	10,459	7
3/4 - in	215	4,443
1 - in	5,066	10,756
1 1/4 - in		
1 1/2 - in	2,120	315
2 - in	881	3,723
2 1/2 - in		
3 - in	40	47
4 - in	18	155
6 - in	10	190
8 - in		43
10 - in		5
12 - in		1
Other		12
<b>Total</b>	<b>18,809</b>	<b>19,697</b>

<b>SCHEDULE D-6 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 . . . . .	28
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	10,610
2. More than 10, but less than 15 years . . . . .	3,423
3. More than 15 years . . . . .	4,756

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

Bear Gulch

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	147	136	121	151	320	426	505	1,807
Commercial (Business)	29	29	31	34	44	50	47	264
Industrial	-	-	0	0	0	0	0	0
Public authorities	4	6	4	5	10	13	17	59
Irrigation	0	0	0	0	1	1	2	5
Other (specify)	0	0	1	1	0	0	1	4
								-
<b>Total</b>	<b>180</b>	<b>171</b>	<b>157</b>	<b>191</b>	<b>377</b>	<b>490</b>	<b>573</b>	<b>2,139</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	585	546	509	415	321	2,376	4,183	4,367	
Commercial	53	52	48	44	41	238	502	486	
Industrial	0	0	0	0	-	1	1	78	
Public authorities	18	17	14	12	9	71	130	62	
Irrigation	2	2	2	1	0	7	12	5	
Other (specify)	1	1	1	1	1	6	9	15	
						-	-		
<b>Total</b>	<b>660</b>	<b>618</b>	<b>575</b>	<b>473</b>	<b>372</b>	<b>2,698</b>	<b>4,837</b>	<b>5,013</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 \_\_\_\_\_ 60,827

**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	\$ <u>353,754.49</u>
100-3	Construction Work in Progress	\$ <u>9,669,054.25</u>
241	Advances for Construction	\$ <u>1,049,297.76</u>
265	Contributions in Aid of Construction	\$ <u>(9,233,171.61)</u>

**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 books, papers

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

  
Signature

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

\_\_\_\_\_ March 25, 2022 \_\_\_\_\_  
Date

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