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Examined _____



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2020
CORRECTED ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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	10-13
Schedule B-4 - Account 507 - Taxes Charged During Year	14
Schedule D-1 - Sources of Supply and Water Developed	15
Schedule D-2 - Description of Storage Facilities	15
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2021**, 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, 2020, through December 31, 2020. Fiscal year reports will not be accepted.

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

Bear Gulch

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)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,670,187	737,951	(25,376)	-	\$ 2,382,762
5		Total Intangible Plant	\$ 1,670,187	\$ 737,951	\$ (25,376)	\$ -	\$ 2,382,762
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,863,507	\$ -	\$ -	\$ -	\$ 1,863,507
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	7,353,568	-	-	-	\$ 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	\$ 8,345,096	\$ -	\$ -	\$ -	\$ 8,345,096
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,198,143	984,901	(4,397)	-	\$ 8,178,647
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	12,028,195	3,044,438	(318,989)	-	\$ 14,753,644
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 19,294,536	\$ 4,029,339	\$ (323,386)	\$ -	\$ 23,000,489
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	208,788	-	-	-	\$ 208,788
30	332	Water Treatment Equipment	5,518,911	584,722	(49,062)	-	\$ 6,054,571
31		Total Water Treatment Plant	\$ 5,727,699	\$ 584,722	\$ (49,062)	\$ -	\$ 6,263,359

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Bear Gulch							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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,579,946	23,518	-	-	\$ 1,603,464
34	342	Reservoirs and Tanks	11,407,543	441,606	(74,603)	-	\$ 11,774,546
35	343	Transmission and Distribution Mains	102,014,488	16,362,720	(146,257)	-	\$ 118,230,951
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	37,157,882	6,334,338	(49,592)	-	\$ 43,442,628
38	346	Meters	7,888,032	113,092	-	-	\$ 8,001,124
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	10,626,242	2,074,184	(22,529)	-	\$ 12,677,898
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 170,674,133	\$ 25,349,458	\$ (292,982)	\$ -	\$ 195,730,610
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,215,653	115,090	(24,773)	-	\$ 1,305,971
46	372	Office Furniture and Equipment	109,742	1,432	-	-	\$ 111,173
47	373	Transportation Equipment	1,338,659	339,492	(156,686)	-	\$ 1,521,465
48	374	Stores Equipment	187,046	-	-	-	\$ 187,046
49	375	Laboratory Equipment	28,098	-	-	-	\$ 28,098
50	376	Communication Equipment	33,794	-	-	-	\$ 33,794
51	377	Power Operated Equipment	109,620	4,071	-	-	\$ 113,692
52	378	Tools, Shop and Garage Equipment	557,868	83,565	(69,387)	-	\$ 572,046
53	379	Other General Plant	298,870	1,726	(93,686)	-	\$ 206,910
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,879,349	\$ 545,377	\$ (344,531)	\$ -	\$ 4,080,194
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,761	-	-	-	\$ 1,761
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	10,075,821	1,063,313	(1,366,429)	0.00	\$ 9,772,704
60		Total Undistributed Items	\$ 10,077,581	\$ 1,063,313	\$ (1,366,429)	\$ -	\$ 9,774,465
61		Total Utility Plant in Service	\$ 221,532,088	\$ 32,310,159	\$ (2,401,767)	\$ -	\$ 251,440,481

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		-			N/A
2	394	Recycled Water Land and Land Rights		-			N/A
3	395	Recycled Water Depreciable Plant		-			N/A
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	N/A

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	Beginning Balance				N/A	
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.

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

Corrected

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$241,667,777	\$211,456,267
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$9,775,028	\$10,078,148
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$251,442,805	\$221,534,415
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$68,864,333	\$64,293,996
10		General Office Prorate	\$2,977,764	\$3,333,338
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$71,842,097	\$67,627,334
12		Less Other Reserves		
13		Deferred Income Taxes	\$27,726,207	\$24,124,257
14		Deferred Investment Tax Credit	\$75,739	\$81,390
15		Other Reserves (General Office Prorate)	\$1,004,117	\$1,146,834
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$28,806,064	\$25,352,482
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,513,919	\$9,233,172
19		Advances for Construction	\$811,665	\$866,104
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,325,584	\$10,099,275
22		Add Materials and Supplies	\$360,258	\$355,260
23		Add Working Capital (Tank Painting)	\$1,296,225	\$1,266,199
24		Add Working Cash (=Line 37)	\$6,635,759	\$5,987,565
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$146,465,078	\$124,798,149
<p>Notes: 1 Cal Water does not include CWIP in rate base.</p>				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 42,800,917	\$ 38,124,331
29		Purchased Power & Commodity for Resale*	\$ 27,138,594	\$ 23,191,843
30		Meter Revenues: Bimonthly Billing	\$ 9,707,820	\$ 8,662,697
31		Other Revenues: Flat Rate Monthly Billing	\$ 26,677	\$ 30,579
32		Total Revenues (=Line 30 + Line 31)	\$ 9,734,497	\$ 8,693,276
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.27%	0.35%
34		5/24 x Line 25 x (100% - Line 33)	\$ 8,892,421	\$ 7,914,631
35		1/24 x Line 28 x Line 33	\$ 4,887	\$ 5,588
36		1/12 x Line 29	\$ 2,261,550	\$ 1,932,654
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 6,635,759	\$ 5,987,565
		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

Bear Gulch

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	66,497,232	1,027,411	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,482,386				
4	(b) Charged to Account 504		104,121			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	30,860				
9	(g) All other credits ¹					
10	Total credits	6,513,246	104,121	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	2,376,390	25,376			
13	(b) Cost of removal	26,741				
14	(c) All other debits ¹	75				
15	Total debits	2,403,206	25,376	-	-	-
16	Balance in reserve at end of year	70,607,272	1,106,155	-	-	-
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						

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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	\$ 416,247	\$ 145,601	\$ -	\$ -	\$ 561,848
3	312	Collecting and Impounding Reservoirs	\$ 685,919	\$ 27,535	\$ -	\$ -	\$ 713,454
4	313	Lake, river and Other Intakes	\$ 3,184	\$ 46	\$ -	\$ -	\$ 3,230
5	314	Springs and Tunnels	\$ -	\$ -	\$ -	\$ -	\$ -
6	315	Wells	\$ 36,598	\$ 1,321	\$ -	\$ -	\$ 37,919
7	316	Supply Mains	\$ 339,770	\$ (1,881)	\$ -	\$ -	\$ 337,890
8	317	Other Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
9		Total Source of Supply Plant	\$ 1,481,718	\$ 172,621	\$ -	\$ -	\$ 1,654,340
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	\$ 1,820,110	\$ 218,050	\$ (4,397)	\$ (4,124)	\$ 2,029,639
13	322	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
14	323	Other Power Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
15	324	Pumping Equipment	\$ 2,790,867	\$ 305,516	\$ (318,989)	\$ -	\$ 2,777,394
16	325	Other Pumping Plant	\$ 29,123	\$ 1,910	\$ -	\$ -	\$ 31,032
17		Total Pumping Plant	\$ 4,640,099	\$ 525,476	\$ (323,386)	\$ (4,124)	\$ 4,838,066
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	\$ 72,132	\$ 5,094	\$ -	\$ -	\$ 77,227
21	332	Water Treatment Equipment	\$ 2,738,379	\$ 133,115	\$ (49,062)	\$ -	\$ 2,822,431
22		Total Water Treatment Plant	\$ 2,810,511	\$ 138,210	\$ (49,062)	\$ -	\$ 2,899,658
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	\$ 314,326	\$ 68,452	\$ -	\$ -	\$ 382,778
26	342	Reservoirs and Tanks	\$ 5,375,115	\$ 318,255	\$ (74,603)	\$ (8,720)	\$ 5,610,047
27	343	Transmission and Distribution Mains	\$ 27,842,929	\$ 2,063,735	\$ (146,257)	\$ (3,082)	\$ 29,757,324
28	344	Fire Mains	\$ -	\$ -	\$ -	\$ -	\$ -
29	345	Services	\$ 13,560,464	\$ 1,557,558	\$ (49,592)	\$ (10,655)	\$ 15,057,775
30	346	Meters	\$ 2,922,455	\$ 201,590	\$ -	\$ -	\$ 3,124,045
31	347	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
32	348	Hydrants	\$ 2,461,731	\$ 183,834	\$ (22,529)	\$ (236)	\$ 2,622,800
33	349	Other Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
34		Total Transmission and Distribution Plant	\$ 52,477,020	\$ 4,393,424	\$ (292,982)	\$ (22,692)	\$ 56,554,770
35							

36		V. GENERAL PLANT						
37	371	Structures and Improvements	\$ 582,300	\$ 102,059	\$ (24,773)	\$ -	\$ 659,586	
38	372	Office Furniture and Equipment	\$ 12,039	\$ 11,010	\$ -	\$ -	\$ 23,050	
39	373	Transportation Equipment	\$ 880,385	\$ 99,061	\$ (156,686)	\$ 27,667	\$ 850,428	
40	374	Stores Equipment	\$ 112,229	\$ 8,267	\$ -	\$ -	\$ 120,496	
41	375	Laboratory Equipment	\$ 18,477	\$ 983	\$ -	\$ -	\$ 19,460	
42	376	Communication Equipment	\$ 14,641	\$ 608	\$ -	\$ -	\$ 15,249	
43	377	Power Operated Equipment	\$ (4,138)	\$ 3,015	\$ -	\$ -	\$ (1,123)	
44	378	Tools, Shop and Garage Equipment	\$ 168,011	\$ 31,966	\$ (69,387)	\$ -	\$ 130,589	
45	379	Other General Plant	\$ 71,080	\$ 13,150	\$ (93,686)	\$ -	\$ (9,456)	
46	390	Other Tangible Property	\$ 1,761	\$ -	\$ -	\$ -	\$ 1,761	
47	391	Water Plant Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	
48		Total General Plant	\$ 1,856,783	\$ 270,120	\$ (344,531)	\$ 27,667	\$ 1,810,040	
***	380	Leased Property	\$ -	\$ -	\$ -	\$ -	\$ -	
***		Pension non-service				\$ -	\$ -	
***		GO Allocation	\$ 3,231,100	\$ 982,535	\$ (1,366,429)	\$ 3,193	\$ 2,850,399	
49		Total	\$ 66,497,232	\$ 6,482,386	\$ (2,376,390)	\$ 4,044	\$ 70,607,272	

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		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	\$ 46,230,826	\$ 41,237,333	\$ 4,993,493
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	\$ 5,631,665	\$ 5,779,869	\$ (148,203)
6		601-3 Industrial Sales	\$ 10,727	\$ 9,000	\$ 1,727
7		601-4 Sales to Public Authorities	\$ 1,264,618	\$ 1,236,612	\$ 28,006
8		Sub-total	\$ 53,137,836	\$ 48,262,813	\$ 4,875,023
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	\$ 81,151	\$ 98,701	\$ (17,550)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 81,151	\$ 98,701	\$ (17,550)
20	604	Private Fire Protection Service	\$ 197,590	\$ 191,838	\$ 5,752
21	605	Public Fire Protection Service	\$ 16,116	\$ 16,116	\$ -
22	606	Sales to Other Water Utilities for Resale	\$ 36	\$ 1,977	\$ (1,942)
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	\$ 5,662,681	\$ 147,880	\$ 5,514,801
26		Sub-total	\$ 5,876,423	\$ 357,812	\$ 5,518,611
27		Total Water Service Revenues	\$ 59,095,409	\$ 48,719,325	\$ 10,376,084
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	\$ (313,013)	\$ 3,176,409	\$ (3,489,422)
30	611	Miscellaneous Service Revenues	\$ 40,988	\$ 48,330	\$ (7,342)
31	612	Rent from Water Property	\$ 10,500	\$ 12,000	\$ (1,500)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	\$ (265,456)	\$ 387,062	\$ (652,518)
34	615	Recycled Water Revenues	\$ (1,387)	\$ -	\$ (1,387)
35		Total Other Water Revenues	\$ (528,367)	\$ 3,623,801	\$ (4,152,168)
36	501	Total operating revenues	\$ 58,567,042	\$ 52,343,126	\$ 6,223,916

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		128,619	104,586	\$ 24,033
4	701	Operation supervision, labor and expenses			C	-	-	\$ -
5	702	Operation labor and expenses	A	B		68,152	65,616	\$ 2,536
6	703	Miscellaneous expenses	A			15,578	5,206	\$ 10,372
7	704	Purchased water	A	B	C	26,057,980	21,961,166	\$ 4,096,815
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,030	10,248	\$ (8,218)
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			14,279	-	\$ 14,279
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				\$ 26,286,638	\$ 22,146,821	\$ 4,139,817
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		262,129	297,161	\$ (35,032)
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	\$ (1,156)
27	724	Pumping labor and expenses	A	B		48,906	85,219	\$ (36,314)
28	725	Miscellaneous expenses	A			156,185	290,137	\$ (133,951)
29	726	Fuel or power purchased for pumping	A	B	C	1,080,675	1,230,729	\$ (150,054)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		192,522	172,245	\$ 20,277
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		1,548	4,089	\$ (2,541)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		81,185	68,420	\$ 12,765
36	733	Maintenance of other pumping plant	A	B		133	-	\$ 133
37		Total pumping expenses				\$ 1,823,283	\$ 2,149,156	\$ (325,873)

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		136,802	135,631	\$ 1,170
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			83,361	94,345	\$ (10,984)
43	743	Miscellaneous expenses	A	B		232,930	7,336	\$ 225,594
44	744	Chemicals and filtering materials	A	B		57,939	128,087	\$ (70,147)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		12,757	18,234	\$ (5,477)
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		22,133	36,526	\$ (14,393)
50		Total water treatment expenses				\$ 545,922	\$ 420,159	\$ 125,763
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		290,477	274,421	\$ 16,056
54	751	Operation supervision, labor and expenses			C	-	-	\$ -
55	752	Storage facilities expenses	A			104,512	280,960	\$ (176,448)
56	752	Operation labor and expenses		B		-	-	\$ -
57	753	Transmission and distribution lines expenses	A			(8,275)	215,608	\$ (223,883)
58	754	Meter expenses	A			56,080	45,600	\$ 10,480
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			469,215	421,666	\$ 47,549
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		586,581	423,793	\$ 162,788
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		180,037	221,324	\$ (41,287)
66	761	Maintenance of trans. and distribution mains	A			862,451	705,057	\$ 157,394
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			402,758	166,401	\$ 236,357
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			6,830	5,623	\$ 1,207
72	765	Maintenance of hydrants	A			1,321	21,690	\$ (20,369)
73	766	Maintenance of miscellaneous plant	A			222	-	\$ 222
74		Total transmission and distribution expenses				\$ 2,952,211	\$ 2,782,145	\$ 170,066

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		546,263	598,981	\$ (52,717)
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		324	951	\$ (627)
80	773	Customer records and collection expenses	A			147,942	179,532	\$ (31,590)
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			495,273	723,306	\$ (228,034)
83	775	Uncollectible accounts	A	B	C	153,150	22,539	\$ 130,612
84		Total customer account expenses				\$ 1,342,952	\$ 1,525,308	\$ (182,356)
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	20,674	29,510	\$ (8,836)
101	792	Office supplies and other expenses	A	B	C	62,238	45,189	\$ 17,049
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			27,524	41,332	\$ (13,808)
105	795	Employees' pensions and benefits	A	B	C	1,713,144	1,551,095	\$ 162,049
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	621	\$ (621)
108	798	Outside services employed	A			(675)	675	\$ (1,350)
109	798	Miscellaneous other general expenses		B		-	-	\$ -
110	798	Miscellaneous other general operation expenses			C	-	-	\$ -
111	799	Miscellaneous general expenses	A			\$ 5,750,352	\$ 5,110,457	\$ 639,895
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	105,147	141,508	\$ (36,361)
114		Total administrative and general expenses				\$ 7,678,404	\$ 6,920,388	\$ 758,015
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	313,134	222,547	\$ 90,586
118	812	Administrative expenses transferred - Cr.	A	B	C	(11,789)	(12,368)	\$ 579
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 301,345	\$ 210,179	\$ 91,166
121		Total operating expenses				\$ 40,930,755	\$ 36,154,156	\$ 4,776,598

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Bear Gulch 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	\$ 869,108	\$ 869,108
2	California corporate franchise taxes	\$ (189,134)	\$ (189,134)			
3	Property taxes	\$ 1,342,727	\$ 1,342,727			
4	Other taxes	\$ 769,828	\$ 769,828			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,792,529	\$ 2,792,529	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	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						0	
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	N/A
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	12972 (AF)
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	1	215,000,000	
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	8	590,000	
11	Metal	31	10,895,500	
12	Concrete	1	75,000	
13	Total	41	226,560,500	

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								
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								-
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	55,014		135,574	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	-		-	-	-	119,950		473,088	245,431
19	Welded steel									
20	Wood									
21	Other	2,142	5,642	16,611	-	8,049	7,815		125,231	175,475
22	Total	2,530	6,992	28,467	-	8,056	182,779	-	733,893	446,938

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	21,961	9,996	-	830	12	-		854	261,683
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		-	962,067
31	Welded steel									-
32	Wood									-
33	Other	1,211	56,968	429	21,011	1,520	10,107	15,741	6,916	454,868
34	Total	37,316	149,447	3,379	42,455	7,325	10,899	15,741	7,770	1,683,987

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	16,947	16,956	0	0
Commercial (Business)	1,247	1,249	0	0
Industrial	1	1		
Public authorities	135	136		
Irrigation	46	40		
Other (Multi Residential)	1,233	1,240		
Agriculture	0	0		
Subtotal	19,609	19,622	0	0
Private fire connections			355	369
Public fire hydrants			2,419	2,419
Total	19,609	19,622	2,774	2,788

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	10,380	7
3/4 - in	210	4,208
1 - in	5,126	10,713
1 1/4 - in		-
1 1/2 - in	2,139	320
2 - in	910	4,166
2 1/2 - in		-
3 - in	40	46
4 - in	20	143
6 - in	10	177
8 - in		60
10 - in		3
12 - in		1
Other		3
Total	18,835	19,847

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	_____ 23
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 10,241
2. More than 10, but less than 15 years	_____ 3,972
3. More than 15 years	_____ 4,624

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2020 CCF 100,000 (Unit Chosen)¹

Bear Gulch

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	152	154	264	259	329	503	610	2,272
Commercial (Business)	32	34	38	31	30	40	48	252
Industrial	-	-	0	0	0	0	0	1
Public authorities	5	6	9	6	9	15	18	69
Irrigation	0	0	0	0	1	1	1	4
Other (specify)	0	0	0	0	0	0	0	1
								-
Total	189	195	312	297	369	558	678	2,599

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	615	554	537	437	323	2,466	4,738	4,183	
Commercial (Business)	46	42	42	37	32	200	452	502	
Industrial	0	0	0	0	0	1	1	1	
Public authorities	18	15	13	11	7	63	132	130	
Irrigation	1	1	1	1	0	5	9	12	
Other (specify)	0	0	0	0	0	2	3	9	
						-	-	-	
Total	681	613	594	487	362	2,737	5,336	4,837	

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 _____ 60,814

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 account:

131	Materials and Supplies		<u>359,196</u>
		(G)	<u>1,013</u>
100-3	Construction Work in Progress		<u>9,304,285</u>
		(G)	<u>1,045,941</u>
241	Advances for Construction		<u>1,064,890</u>
265	Contributions in Aid of Construction		<u>10,513,919</u>

(G) General Office Allocation

DECLARATION

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

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

of _____ Bear Gulch _____ District
Name of District

of _____ California Water Service Company _____
Name of Utility

at _____ 3525 Alameda De Las Pulgas Menlo Park, CA 94025 _____
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

INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	7
Materials and supplies	19
Meters and services on pipe system	17
Operating expenses	10-13
Operating revenues	9
Population served	18
Rate base	6
Service connections, active	17
Signature	20
Sources of supply and water developed	15
Storage facilities	15
Taxes	14
Transmission and distribution facilities	16
Utility plant in service	4-5