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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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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, 2022**, 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. Tot
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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

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

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	2,382,762	-	-	-	\$ 2,382,762
5		Total Intangible Plant	\$ 2,382,762	\$ -	\$ -	\$ -	\$ 2,382,762
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,863,507	\$ -	\$ -	\$ (1,040,217)	\$ 823,290
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	8,178,647	64,983	(1,071)	-	\$ 8,242,559
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	14,753,644	717,760	(97,760)	-	\$ 15,373,644
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 23,000,489	\$ 782,743	\$ (98,831)	\$ -	\$ 23,684,402
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	208,788	-	-	-	\$ 208,788
30	332	Water Treatment Equipment	6,054,571	20,218	(3,414)	-	\$ 6,071,375
31		Total Water Treatment Plant	\$ 6,263,359	\$ 20,218	\$ (3,414)	\$ -	\$ 6,280,163

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

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)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,603,464	-	(1,989)	-	\$ 1,601,475
34	342	Reservoirs and Tanks	11,774,546	168,757	(22,042)	-	\$ 11,921,261
35	343	Transmission and Distribution Mains	118,230,951	9,477,313	(52,828)	-	\$ 127,655,436
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	43,442,628	4,917,069	(37,179)	-	\$ 48,322,518
38	346	Meters	8,001,124	372,573	(1,641)	-	\$ 8,372,056
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	12,677,898	1,084,663	(11,669)	-	\$ 13,750,891
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 195,730,610	\$ 16,020,375	\$ (127,348)	\$ -	\$ 211,623,637
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,305,971	7,229	(1,655)	-	\$ 1,311,545
46	372	Office Furniture and Equipment	111,173	1,857	-	-	\$ 113,030
47	373	Transportation Equipment	1,521,465	185,366	(26,339)	-	\$ 1,680,492
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	113,692	-	-	-	\$ 113,692
52	378	Tools, Shop and Garage Equipment	572,046	86,447	(7,020)	-	\$ 651,472
53	379	Other General Plant	206,910	-	-	-	\$ 206,910
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 4,080,194	\$ 280,899	\$ (35,015)	\$ -	\$ 4,326,078
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,761	-	-	-	\$ 1,761
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	9,772,704	924,136	(260,263)	0.00	10,436,578
60		Total Undistributed Items	\$ 9,774,465	\$ 924,136	\$ (260,263)	\$ -	\$ 10,438,338
61		Total Utility Plant in Service	\$ 251,440,481	\$ 18,028,372	\$ (524,871)	\$ (1,040,217)	\$ 267,903,764

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Beginning Balance				-
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**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$257,467,187	\$241,667,777
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$10,438,901	\$9,775,028
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)	\$267,906,088	\$251,442,805
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$74,920,124	\$68,864,333
10		General Office Prorate	\$3,676,183	\$2,977,764
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$78,596,307	\$71,842,097
12		Less Other Reserves		
13		Deferred Income Taxes	\$29,575,321	\$27,726,207
14		Deferred Investment Tax Credit	\$70,088	\$75,739
15		Other Reserves (General Office Prorate)	\$952,750	\$1,004,117
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$30,598,159	\$28,806,064
17		Less Adjustments		
18		Contributions in Aid of Construction	\$11,144,802	\$10,522,486
19		Advances for Construction	\$729,348	\$811,665
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,874,151	\$11,334,151
22		Add Materials and Supplies	\$458,343	\$360,258
23		Add Working Capital (Tank Painting)	\$1,108,413	\$1,296,225
24		Add Working Cash (=Line 37)	\$6,749,427	\$6,635,759
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$154,045,241	\$146,456,511
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 42,814,956	\$ 42,800,917
29		Purchased Power & Commodity for Resale*	\$ 25,787,277	\$ 27,138,594
30		Meter Revenues: Bimonthly Billing	\$ 9,641,480	\$ 9,707,820
31		Other Revenues: Flat Rate Monthly Billing	\$ 29,023	\$ 26,677
32		Total Revenues (=Line 30 + Line 31)	\$ 9,670,503	\$ 9,734,497
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.30%	0.27%
34		5/24 x Line 25 x (100% - Line 33)	\$ 8,893,012	\$ 8,892,421
35		1/24 x Line 28 x Line 33	\$ 5,354	\$ 4,887
36		1/12 x Line 29	\$ 2,148,940	\$ 2,261,550
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 6,749,427	\$ 6,635,759
		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 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	70,607,272	1,106,155	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,199,992				
4	(b) Charged to Account 504		120,319			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	31,485				
9	(g) All other credits ¹	1				
10	Total credits	7,231,478	120,319	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	524,871				
13	(b) Cost of removal	84,644				
14	(c) All other debits ¹					
15	Total debits	609,514	-	-	-	-
16	Balance in reserve at end of year	77,229,236	1,226,475	-	-	-
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	561,848	145,601	-	-	707,449
3	312	Collecting and Impounding Reservoirs	713,454	27,535	-	-	740,988
4	313	Lake, river and Other Intakes	3,230	46	-	-	3,276
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	37,919	1,321	-	-	39,239
7	316	Supply Mains	337,890	(1,881)	-	-	336,009
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,654,340	172,621	-	-	1,826,961
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,029,639	247,956	(1,071)	-	2,276,524
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15		Pumping Equipment	2,777,394	374,743	(97,760)	(25,255)	3,029,122
16	325	Other Pumping Plant	31,032	1,910	-	-	32,942
17		Total Pumping Plant	4,838,066	624,608	(98,831)	(25,255)	5,338,588
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	77,227	5,094	-	-	82,321
21	332	Water Treatment Equipment	2,822,431	146,035	(3,414)	-	2,965,053
22		Total Water Treatment Plant	2,899,658	151,130	(3,414)	-	3,047,374
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	382,778	70,124	(1,989)	-	450,913
26	342	Reservoirs and Tanks	5,610,047	331,507	(22,042)	(24,858)	5,894,655
27	343	Transmission and Distribution Mains	29,757,324	2,391,791	(52,828)	-	32,096,287
28	344	Fire Mains	-	-	-	-	-
29	345	Services	15,057,775	1,820,998	(37,179)	(28,455)	16,813,139
30	346	Meters	3,124,045	204,480	(1,641)	(6,076)	3,320,808
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,622,800	219,328	(11,669)	-	2,830,458
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	56,554,770	5,038,227	(127,348)	(59,389)	61,406,260
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	659,586	110,197	(1,655)	-	768,128
38	372	Office Furniture and Equipment	23,050	11,264	-	-	34,313
39	373	Transportation Equipment	850,428	112,588	(26,339)	22,350	959,027
40	374	Stores Equipment	120,496	8,267	-	-	128,763
41	375	Laboratory Equipment	19,460	983	-	-	20,444
42	376	Communication Equipment	15,249	608	-	-	15,857
43	377	Power Operated Equipment	(1,123)	3,126	-	-	2,003
44	378	Tools, Shop and Garage Equipment	130,589	32,778	(7,020)	-	156,347
45	379	Other General Plant	(9,456)	9,104	-	-	(352)
46	390	Other Tangible Property	1,761	-	-	-	1,761
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,810,040	288,917	(35,015)	22,350	2,086,292
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					
***		GO Allocation	2,850,399	924,489	(260,263)	9,136	3,523,761
49		Total	70,607,272	7,199,992	(524,871)	(53,157)	77,229,236

SCHEDULE B-1
Account 501 - Operating Revenues

Bear Gulch

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	49,008,183	46,230,826	\$2,777,358
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	6,463,680	5,631,665	\$832,015
6		601-3 Industrial Sales	11,503	10,727	\$776
7		601-4 Sales to Public Authorities	1,402,763	1,264,618	\$138,145
8		Sub-total	\$ 56,886,129	\$ 53,137,836	\$3,748,293
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	120,125	81,151	\$38,974
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 120,125	\$ 81,151	\$38,974
20	604	Private Fire Protection Service	220,096	197,590	\$22,506
21	605	Public Fire Protection Service	17,316	16,116	\$1,200
22	606	Sales to Other Water Utilities for Resale	2,661	36	\$2,625
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	282,448	5,662,681	(\$5,380,233)
26		Sub-total	\$ 522,521	\$ 5,876,423	(\$5,353,902)
27		Total Water Service Revenues	\$ 57,528,775	\$ 59,095,409	(\$1,566,635)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,204,297	(313,013)	\$1,517,310
30	611	Miscellaneous Service Revenues	47,505	40,988	\$6,517
31	612	Rent from Water Property	13,000	10,500	\$2,500
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(596,421)	(265,456)	(\$330,965)
34	615	Recycled Water Revenues	-	(1,387)	\$1,387
35		Total Other Water Revenues	\$ 668,382	\$ (528,367)	\$1,196,749
36	501	Total operating revenues	\$ 58,197,156	\$ 58,567,042	(\$369,886)

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

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		109,125	128,619	\$ (19,494)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		60,838	68,152	\$ (7,313)
6	703	Miscellaneous expenses	A			14,717	15,578	\$ (861)
7	704	Purchased water	A	B	C	24,621,982	26,057,980	\$ (1,435,998)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	2,030	\$ (2,030)
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		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				\$ 24,806,662	\$ 26,286,638	\$ (1,479,976)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		226,663	262,129	\$ (35,466)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		44,845	48,906	\$ (4,060)
28	725	Miscellaneous expenses	A			287,414	156,185	\$ 131,228
29	726	Fuel or power purchased for pumping	A	B	C	1,165,295	1,080,675	\$ 84,621
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		167,071	192,522	\$ (25,451)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		28,045	1,548	\$ 26,498
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		67,422	81,185	\$ (13,763)
36	733	Maintenance of other pumping plant	A	B		248	133	\$ 115
37		Total pumping expenses				\$ 1,987,003	\$ 1,823,283	\$ 163,720

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

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		135,374	136,802	\$ (1,428)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			79,052	83,361	\$ (4,309)
43	743	Miscellaneous expenses	A	B		65,492	232,930	\$ (167,438)
44	744	Chemicals and filtering materials	A	B		74,925	57,939	\$ 16,986
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		2,936	12,757	\$ (9,821)
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		11,783	22,133	\$ (10,350)
50		Total water treatment expenses				\$ 369,561	\$ 545,922	\$ (176,360)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		282,029	290,477	\$ (8,448)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			200,217	104,512	\$ 95,705
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			71,549	(8,275)	\$ 79,823
58	754	Meter expenses	A			8,930	56,080	\$ (47,150)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			488,498	469,215	\$ 19,283
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		582,493	586,581	\$ (4,089)
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		208,003	180,037	\$ 27,966
66	761	Maintenance of trans. and distribution mains	A			1,455,418	862,451	\$ 592,967
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			399,148	402,758	\$ (3,611)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			6,795	6,830	\$ (35)
72	765	Maintenance of hydrants	A			9,931	1,321	\$ 8,610
73	766	Maintenance of miscellaneous plant	A			-	222	\$ (222)
74		Total transmission and distribution expenses				\$ 3,713,010	\$ 2,952,211	\$ 760,798

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

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		372,457	546,263	\$ (173,807)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		196	324	\$ (127)
80	773	Customer records and collection expenses	A			147,045	147,942	\$ (897)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			800,082	495,273	\$ 304,810
83	775	Uncollectible accounts	A	B	C	63,153	153,150	\$ (89,998)
84		Total customer account expenses				\$ 1,382,933	\$ 1,342,952	\$ 39,981
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	63,922	20,674	\$ 43,248
101	792	Office supplies and other expenses	A	B	C	26,591	62,238	\$ (35,647)
102	793	Property insurance	A			141	-	\$ 141
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			38,353	27,524	\$ 10,829
105	795	Employees' pensions and benefits	A	B	C	1,642,558	1,713,144	\$ (70,586)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			3,750	(675)	\$ 4,425
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			6,199,468	5,750,352	\$ 449,116
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	75,288	105,147	\$ (29,859)
114		Total administrative and general expenses				\$ 8,050,070	\$ 7,678,404	\$ 371,666
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	287,062	313,134	\$ (26,072)
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,917)	(11,789)	\$ 872
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 276,145	\$ 301,345	\$ (25,200)
121		Total operating expenses				\$ 40,585,384	\$ 40,930,755	\$ (345,370)

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	\$ 126,126.00	\$ 126,126.00
2	California corporate franchise taxes	\$ (73,464.00)	\$ (73,464.00)			
3	Property taxes	\$ 1,474,219.77	\$ 1,474,219.77			
4	Other taxes	\$ 917,991.06	\$ 917,991.06			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,444,872.83	\$ 2,444,872.83	\$ -	\$ -	\$ -

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

Bear Gulch

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	12248 (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	1	236,241,000	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	5	430,000	
11	Metal	31	10,887,500	
12	Concrete	3	110,400	
13	Total	40	247,668,900	

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		-	11,225		-	48,370		130,891	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	-		-		-	119,900		470,072	245,377
19	Welded steel									
20	Wood									
21	Other	2,142	5,642	16,611	-	8,049	7,808		131,269	181,012
22	Total	2,530	6,992	28,289	-	8,049	176,078		732,232	452,421

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	250,171
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			958,947
31	Welded steel									-
32	Wood									-
33	Other	1,211	61,003	429	21,426	1,520	10,107	15,741	6,916	470,886
34	Total	37,316	153,482	3,379	42,870	7,325	10,899	15,741	7,770	1,685,373

SCHEDULE D-4				
Number of Active Service Connections				
Bear Gulch				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	16,956	16,967	0	0
Commercial	1,249	1,249	0	0
Industrial	1	1		
Public authorities	136	138		
Irrigation	41	38		
Other (Multi Residential)	1,240	1,233		
Agriculture	0	0		
Subtotal	19,623	19,626	0	0
Private fire connections			369	380
Public fire hydrants			2,419	2,420
Total	19,623	19,626	2,788	2,800

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	10,291	10,157
3/4 - in	207	205
1 - in	5,189	5,121
1 1/4 - in		
1 1/2 - in	2,172	2,150
2 - in	910	878
2 1/2 - in		
3 - in	43	41
4 - in	21	20
6 - in	11	11
8 - in		
10 - in		
12 - in		
Other		
Total	18,844	18,583

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	62
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	9,762
2. More than 10, but less than 15 years	4,340
3. More than 15 years	4,721

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)¹

Bear Gulch

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	207	168	195	295	407	526	560		2,358
Commercial (Business)	31	27	31	33	38	45	48		253
Industrial	-	-	0	0	0	0	0		1
Public authorities	5	4	4	10	13	15	18		69
Irrigation	0	0	0	1	1	2	2		7
Other (specify)	0	0	0	0	1	1	1		4
									-
Total	243	199	231	339	460	589	629		2,691

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Residential	551	524	538	305	214	2,132	4,490	4,738	
Commercial (Business)	53	48	51	35	33	220	473	452	
Industrial	0	0	0	-	0	0	1	1	
Public authorities	17	16	15	8	6	62	131	132	
Irrigation	2	2	1	1	0	6	13	9	
Other (specify)	2	1	2	1	0	6	10	3	
Total	625	591	607	350	254	2,427	5,119	5,335	

¹

Total acres irrigated _____ N/A

Total population served _____ 60,903

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>\$ 457,128.30</u>
100-3	Construction Work in Progress	<u>\$ 15,385,542.79</u>
241	Advances for Construction	<u>\$ 884,006.47</u>
265	Contributions in Aid of Construction	<u>\$ 11,134,022.62</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 _____ 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

May 20, 2022
Date

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