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2022  
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, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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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, 2023**, 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, 2022, through December 31, 2022. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	2,382,762	-	(386,616)	-	\$ 1,996,146
5		Total Intangible Plant	\$ 2,382,762	\$ -	\$ (386,616)	\$ -	\$ 1,996,146
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 823,290	\$ -	\$ -	\$ (829)	\$ 822,460
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	8,242,559	99,031	(12,033)	-	\$ 8,329,557
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	15,373,644	2,463,654	(162,632)	-	\$ 17,674,666
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 23,684,402	\$ 2,562,686	\$ (174,666)	\$ -	\$ 26,072,422
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	208,788	-	-	-	\$ 208,788
30	332	Water Treatment Equipment	6,071,375	-	-	-	\$ 6,071,375
31		Total Water Treatment Plant	\$ 6,280,163	\$ -	\$ -	\$ -	\$ 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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	1,601,475	286,107	-	-	\$ 1,887,583
34	342	Reservoirs and Tanks	11,921,261	220,553	(3,337)	-	\$ 12,138,477
35	343	Transmission and Distribution Mains	127,655,436	15,517,049	(36,995)	-	\$ 143,135,491
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	48,322,518	3,498,719	(23,229)	-	\$ 51,798,008
38	346	Meters	8,372,056	327,847	-	-	\$ 8,699,903
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	13,750,891	970,414	(7,817)	-	\$ 14,713,488
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 211,623,637	\$ 20,820,689	\$ (71,376)	\$ -	\$ 232,372,949
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,311,545	-	-	-	\$ 1,311,545
46	372	Office Furniture and Equipment	113,030	1,176	(1,121)	-	\$ 113,084
47	373	Transportation Equipment	1,680,492	250,106	(142,739)	-	\$ 1,787,858
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	651,472	73,472	-	-	\$ 724,944
53	379	Other General Plant	206,910	-	-	-	\$ 206,910
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 4,326,078	\$ 324,753	\$ (143,861)	\$ -	\$ 4,506,970
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	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	10,436,578	923,631	(156,774)	0.00	11,203,434
60		Total Undistributed Items	\$ 10,438,338	\$ 923,631	\$ (156,774)	\$ -	\$ 11,205,195
61		Total Utility Plant in Service	\$ 267,903,764	\$ 24,631,759	\$ (933,293)	\$ (829)	\$ 291,601,400

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 12/31/2022 (b)	Balance 1/1/2022 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$280,397,966	\$257,467,187
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$11,205,758	\$10,438,901
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>\$291,603,724</b>	<b>\$267,906,088</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$81,001,481	\$74,929,453
10		General Office Prorate	\$4,527,638	\$3,678,462
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$85,529,119</b>	<b>\$78,607,915</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$29,998,810	\$29,575,321
14		Deferred Investment Tax Credit	\$64,436	\$70,088
15		Other Reserves (General Office Prorate)	\$890,811	\$952,890
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$30,954,057</b>	<b>\$30,598,299</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$11,020,421	\$11,144,802
19		Advances for Construction	\$777,995	\$729,348
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$11,798,416</b>	<b>\$11,874,151</b>
22		<b>Add Materials and Supplies</b>	<b>\$760,024</b>	<b>\$458,343</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$941,600</b>	<b>\$1,108,413</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$6,987,300</b>	<b>\$6,749,427</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$171,069,457</b>	<b>\$154,033,493</b>
<b>Notes:</b>				
1 Cal Water does not include CWIP in rate base.				
2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$44,364,560	\$42,814,956
29		Purchased Power & Commodity for Resale*	\$26,757,602	\$25,787,277
30		Meter Revenues: Bimonthly Billing	\$10,581,865	\$9,641,480
31		Other Revenues: Flat Rate Monthly Billing	\$36,644	\$29,023
32		<b>Total Revenues (=Line 30 + Line 31)</b>	<b>\$ 10,618,509</b>	<b>\$ 9,670,503</b>
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.35%	0.30%
34		5/24 x Line 25 x (100% - Line 33)	\$ 9,210,721	\$ 8,893,012
35		1/24 x Line 28 x Line 33	\$ 6,379	\$ 5,354
36		1/12 x Line 29	\$ 2,229,800	\$ 2,148,940
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	<b>\$ 6,987,300</b>	<b>\$ 6,749,427</b>
		* 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	77,229,235.66	1,226,474.56	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,709,515.73				
4	(b) Charged to Account 504		(273,515.15)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	17,455.35				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$7,726,971.08	(273,515.15)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	523,204.61				
13	(b) Cost of removal	13,653.67				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	536,858.28	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	84,419,348.46	952,959.41	0.00	0.00	0.00
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 Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
2	311	Structures and Improvements	707,448.56	145,600.68	-	-	853,049.24
3	312	Collecting and Impounding Reservoirs	740,988.38	27,534.84	-	-	768,523.22
4	313	Lake, river and Other Intakes	3,275.90	45.84	-	-	3,321.74
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	39,239.38	1,320.72	-	-	40,560.10
7	316	Supply Mains	336,008.80	(1,880.76)	-	-	334,128.04
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,826,961.02	172,621.32	-	-	1,999,582.34
<b>II. PUMPING PLANT</b>							
12	321	Structures and Improvements	2,276,523.77	249,904.80	(12,033.34)	-	2,514,395.23
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,029,122.26	390,490.56	(162,632.29)	-	3,256,980.53
16	325	Other Pumping Plant	32,941.83	1,909.56	-	-	34,851.39
17		Total Pumping Plant	5,338,587.86	642,304.92	(174,665.63)	-	5,806,227.15
<b>III. WATER TREATMENT PLANT</b>							
20	331	Structures and Improvements	82,321.07	5,094.36	-	-	87,415.43
21	332	Water Treatment Equipment	2,965,052.58	146,440.56	-	-	3,111,493.14
22		Total Water Treatment Plant	3,047,373.65	151,534.92	-	-	3,198,908.57
<b>IV. TRANS. AND DIST. PLANT</b>							
25	341	Structures and Improvements	450,913.42	70,091.04	-	-	521,004.46
26	342	Reservoirs and Tanks	5,894,654.81	336,099.36	(3,336.66)	-	6,227,417.51
27	343	Transmission and Distribution Mains	32,096,286.75	2,582,446.44	(36,994.60)	-	34,641,738.59
28	344	Fire Mains	-	-	-	-	-
29	345	Services	16,813,138.73	2,025,549.48	(23,228.61)	(13,653.67)	18,801,805.93
30	346	Meters	3,320,808.27	213,960.12	-	-	3,534,768.39
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,830,458.28	237,890.40	(7,816.56)	-	3,060,532.12
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	61,406,260.26	5,466,036.84	(71,376.43)	(13,653.67)	66,787,267.00
<b>V. GENERAL PLANT</b>							
37	371	Structures and Improvements	768,128.06	110,699.04	-	-	878,827.10
38	372	Office Furniture and Equipment	34,313.34	11,592.24	(1,121.48)	-	44,784.10
39	373	Transportation Equipment	959,026.53	124,356.36	(142,739.46)	11,696.50	952,339.93
40	374	Stores Equipment	128,763.46	8,267.40	-	-	137,030.86
41	375	Laboratory Equipment	20,443.56	983.40	-	-	21,426.96
42	376	Communication Equipment	15,857.44	608.28	-	-	16,465.72
43	377	Power Operated Equipment	2,002.99	3,126.48	-	-	5,129.47
44	378	Tools, Shop and Garage Equipment	156,347.18	37,329.36	-	-	193,676.54
45	379	Other General Plant	(351.67)	9,104.04	-	-	8,752.37
46	390	Other Tangible Property	1,760.72	-	-	-	1,760.72
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,086,291.61	306,066.60	(143,860.94)	11,696.50	2,260,193.77
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	3,523,761.26	970,951.13	(133,301.61)	5,758.85	4,367,169.63
49		Total	77,229,235.66	7,709,515.73	(523,204.61)	3,801.68	84,419,348.46



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	50,065,700	49,008,183	\$1,057,517
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	6,871,236	6,463,680	\$407,556
6		601-3 Industrial Sales	10,823	11,503	(\$679)
7		601-4 Sales to Public Authorities	1,576,050	1,402,763	\$173,287
8		Sub-total	\$ 58,523,809	\$ 56,886,129	\$1,637,680
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	125,805	120,125	\$5,680
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 125,805	\$ 120,125	\$5,680
20	604	Private Fire Protection Service	223,773	220,096	\$3,677
21	605	Public Fire Protection Service	18,007	17,316	\$691
22	606	Sales to Other Water Utilities for Resale	2,922	2,661	\$261
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	118,370	282,448	(\$164,078)
26		Sub-total	\$ 363,072	\$ 522,521	(\$159,449)
27		Total Water Service Revenues	\$ 59,012,685	\$ 57,528,775	\$1,483,911
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	4,424,440	1,204,297	\$3,220,143
30	611	Miscellaneous Service Revenues	64,710	47,505	\$17,205
31	612	Rent from Water Property	13,000	13,000	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	416,078	(596,421)	\$1,012,498
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 4,918,228	\$ 668,382	\$4,249,846
36	501	Total operating revenues	\$ 63,930,914	\$ 58,197,156	\$5,733,757

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		102,387	109,125	\$ (6,738)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		116,587	60,838	\$ 55,749
6	703	Miscellaneous expenses	A			24,480	14,717	\$ 9,763
7	704	Purchased water	A	B	C	25,379,346	24,621,982	\$ 757,364
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 25,622,800	\$ 24,806,662	\$ 816,138
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		226,029	226,663	\$ (634)
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		47,359	44,845	\$ 2,514
28	725	Miscellaneous expenses	A			311,296	287,414	\$ 23,882
						-	-	
						1,378,271	1,165,295	
29	726	Fuel or power purchased for pumping	A	B	C	1,378,271	1,165,295	\$ 212,976
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		163,612	167,071	\$ (3,459)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		6,616	28,045	\$ (21,429)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		89,991	67,422	\$ 22,569
36	733	Maintenance of other pumping plant	A	B		95	248	\$ (153)
37		<b>Total pumping expenses</b>				\$ 2,223,269	\$ 1,987,003	\$ 236,266

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B	149,384	135,374	\$ 14,010	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		125,698	79,052	\$ 46,646	
43	743	Miscellaneous expenses	A	B	133,729	65,492	\$ 68,237	
44	744	Chemicals and filtering materials	A	B	44,115	74,925	\$ (30,810)	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	10,294	2,936	\$ 7,358	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	25,693	11,783	\$ 13,911	
50		<b>Total water treatment expenses</b>			\$ 488,913	\$ 369,561	\$ 119,352	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B	295,075	282,029	\$ 13,046	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		(158,377)	200,217	\$ (358,594)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		58,736	71,549	\$ (12,812)	
58	754	Meter expenses	A		(1,133)	8,930	\$ (10,063)	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		750,382	488,498	\$ 261,884	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B	494,612	582,493	\$ (87,881)	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	250,576	208,003	\$ 42,574	
66	761	Maintenance of trans. and distribution mains	A		1,138,527	1,455,418	\$ (316,891)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		405,024	399,148	\$ 5,876	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		(271)	6,795	\$ (7,066)	
72	765	Maintenance of hydrants	A		7,236	9,931	\$ (2,696)	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		<b>Total transmission and distribution expenses</b>			\$ 3,240,386	\$ 3,713,010	\$ (472,624)	

**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

75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	383,027	372,457	\$ 10,570	
78	771	Superv., meter read., other customer acct expenses		C			\$ -	
79	772	Meter reading expenses	A	B	2,082	196	\$ 1,885	
80	773	Customer records and collection expenses	A		169,830	147,045	\$ 22,785	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,264,717	800,082	\$ 464,635	
83	775	Uncollectible accounts	A	B	C	27,194	63,153	\$ (35,959)
84		<b>Total customer account expenses</b>			<b>\$ 1,846,850</b>	<b>\$ 1,382,933</b>	<b>\$ 463,917</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses		C			\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	25,058	63,922	\$ (38,863)
101	792	Office supplies and other expenses	A	B	C	69,602	26,591	\$ 43,011
102	793	Property insurance	A			-	141	\$ (141)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			49,702	38,353	\$ 11,349
105	795	Employees' pensions and benefits	A	B	C	1,529,277	1,642,558	\$ (113,281)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			9,066	3,750	\$ 5,316
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses		C				\$ -
111	799	Miscellaneous general expenses	A			6,382,772	6,199,468	\$ 183,304
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	86,631	75,288	\$ 11,344
114		<b>Total administrative and general expenses</b>			<b>\$ 8,152,109</b>	<b>\$ 8,050,070</b>	<b>\$ 102,039</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	341,326	287,062	\$ 54,265
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,882)	(10,917)	\$ 5,035
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>			<b>\$ 335,444</b>	<b>\$ 276,145</b>	<b>\$ 59,300</b>	
121		<b>Total operating expenses</b>			<b>\$ 41,909,771</b>	<b>\$ 40,585,384</b>	<b>\$ 1,324,387</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	\$ 284,291.00	\$ 284,291.00			
2	California corporate franchise taxes	\$ 31,491.00	\$ 31,491.00			
3	Property taxes	\$ 1,655,721.34	\$ 1,655,721.34			
4	Other taxes	\$ 936,846.74	\$ 936,846.74			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,908,350.08	\$ 2,908,350.08	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				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						261	
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	n/a							
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	n/a						
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from	San Francisco Water Department
17	Annual quantities purchased	11421 (AF)
18		
19		

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth	1	236,241,000	
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	4	400,000	
11	Metal	31	10,887,500	
12	Concrete	3	110,400	
13	Total	39	247,638,900	

**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		-	11,151		-	47,283		124,832	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		469,978	243,602
19	Welded steel									
20	Wood									
21	Other	2,142	5,642	16,615	-	8,049	7,960		132,461	184,568
22	Total	2,530	6,992	28,219	-	8,049	175,143	-	727,271	454,202

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	21,861	9,996	-	830	12	-		854	242,851
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		-	957,078
31	Welded steel									-
32	Wood									
33	Other	1,211	73,522	429	21,426	1,520	10,107	15,741	6,916	488,309
34	Total	37,216	166,001	3,379	42,870	7,325	10,899	15,741	7,770	1,693,607

**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	16,967	16,985	0	0
Commercial	1,249	1,251	0	0
Industrial	1	1		
Public authorities	138	138		
Irrigation	38	41		
Other (Multi Residential)	1,233	1,235		
Agriculture	0	0		
Subtotal	19,626	19,651	0	0
Private fire connections			380	380
Public fire hydrants			2,420	2,420
Total	19,626	19,651	2,800	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	10,211	10,084
3/4 - in	206	204
1 - in	5,222	5,169
1 1/4 - in		
1 1/2 - in	2,208	2,182
2 - in	938	897
2 1/2 - in		
3 - in	43	39
4 - in	22	21
6 - in	11	11
8 - in		-
10 - in		-
12 - in		-
Other		-
Total	18,861	18,607

**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 . . . . .	_____ 3
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 9,296
2. More than 10, but less than 15 years . . . . .	_____ 4,192
3. More than 15 years . . . . .	_____ 5,372



**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	157	189	274	337	302	459	492		2,211
Commercial	27	28	34	39	36	45	42		252
Industrial	-	0	0	0	0	0	0		1
Public authorities	5	5	8	11	10	15	15		70
Irrigation	0	0	1	1	1	2	2		7
Other (specify)	0	0	0	1	1	1	1		4
<b>Total</b>	<b>191</b>	<b>222</b>	<b>317</b>	<b>389</b>	<b>350</b>	<b>522</b>	<b>553</b>		<b>2,543</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	492	519	435	333	225		2,003	4,214	4,490
Commercial	41	50	41	35	32		200	451	473
Industrial	0	0	0	0	0	-	0	1	1
Public authorities	16	15	15	12	8		68	137	132
Irrigation	2	2	1	1	0		6	13	13
Other (specify)	1	1	1	1	1		5	9	11
<b>Total</b>	<b>552</b>	<b>588</b>	<b>493</b>	<b>383</b>	<b>266</b>		<b>2,282</b>	<b>4,825</b>	<b>5,119</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 \_\_\_\_\_

Total population served \_\_\_\_\_ 60,982

## 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>\$ 720,938.02</u>
100-3	Construction Work in Progress	<u>\$ 27,074,947.41</u>
241	Advances for Construction	<u>\$ 932,652.71</u>
265	Contributions in Aid of Construction	<u>\$ 11,010,227.42</u>

**DECLARATION**

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

I, the undersigned

Tom Scanlon 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 and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Corporate Controller & Principal Accounting Officer

Title (Please Print)

  
Signature

408-367-8521

Telephone Number

March 24, 2023

Date

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