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Examined _____

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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024**, 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, 2023, through December 31, 2023. 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	1,996,146	266,492	-	-	\$ 2,262,638
5		Total Intangible Plant	\$ 1,996,146	\$ 266,492	\$ -	\$ -	\$ 2,262,638
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 822,460	\$ 1	\$ -	\$ -	\$ 822,461
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	2	-	-	\$ 609,180
13	313	Lake, River and Other Intakes	3,699	-	-	-	\$ 3,699
14	314	Springs and Tunnels		-			\$ -
15	315	Wells	30,361	2	-	-	\$ 30,363
16	316	Supply Mains	348,289	-	-	-	\$ 348,289
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 8,345,096	\$ 4	\$ -	\$ -	\$ 8,345,100
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	8,329,557	894,653	(25,047)	-	\$ 9,199,163
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	17,674,666	3,433,184	(228,390)	-	\$ 20,879,460
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 26,072,422	\$ 4,327,837	\$ (253,437)	\$ -	\$ 30,146,822
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	208,788	-	-	-	\$ 208,788
30	332	Water Treatment Equipment	6,071,375	7	-	-	\$ 6,071,382
31		Total Water Treatment Plant	\$ 6,280,163	\$ 7	\$ -	\$ -	\$ 6,280,170

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	1,887,583	130,445	(8,706)	-	\$ 2,009,322
34	342	Reservoirs and Tanks	12,138,477	373,762	(10,492)	-	\$ 12,501,746
35	343	Transmission and Distribution Mains	143,135,491	20,458,042	(36,599)	-	\$ 163,556,934
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	51,798,008	3,901,316	(20,435)	-	\$ 55,678,889
38	346	Meters	8,699,903	302,731	(1,067)	-	\$ 9,001,567
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	14,713,488	1,047,971	(7,267)	-	\$ 15,754,193
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 232,372,949	\$ 26,214,268	\$ (84,566)	\$ -	\$ 258,502,651
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,311,545	337,408	-	-	\$ 1,648,952
46	372	Office Furniture and Equipment	113,084	4,881	-	-	\$ 117,966
47	373	Transportation Equipment	1,787,858	65,705	-	-	\$ 1,853,563
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	724,944	63,080	(3,550)	-	\$ 784,474
53	379	Other General Plant	206,910	-	-	-	\$ 206,910
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 4,506,970	\$ 471,074	\$ (3,550)	\$ -	\$ 4,974,495
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	11,240,410.01	972,199.31	(79,737.01)	(512.75)	12,132,360
60		Total Undistributed Items	\$ 11,242,171	\$ 972,199	\$ (79,737)	\$ (513)	\$ 12,134,120
61		Total Utility Plant in Service	\$ 291,638,376	\$ 32,251,881	\$ (421,290)	\$ (513)	\$ 323,468,455

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 12/31/2023 (b)	Balance 1/1/2023 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$311,336,096	\$280,397,966
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$12,134,691	\$11,205,758
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)	\$323,470,787	\$291,603,724
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$87,886,533	\$81,001,481
10		General Office Prorate	\$5,505,038	\$4,527,638
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$93,391,570	\$85,529,119
12		Less Other Reserves		
13		Deferred Income Taxes	\$33,937,985	\$29,998,810
14		Deferred Investment Tax Credit	\$58,785	\$64,436
15		Other Reserves (General Office Prorate)	\$803,160	\$890,811
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$34,799,930	\$30,954,057
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,744,210	\$11,020,421
19		Advances for Construction	\$869,628	\$777,995
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,613,837	\$11,798,416
22		Add Materials and Supplies	\$1,057,522	\$760,024
23		Add Working Capital (Tank Painting)	\$945,563	\$941,600
24		Add Working Cash (=Line 37)	\$7,325,950	\$6,987,300
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$192,048,920	\$171,069,457

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$46,499,015	\$44,364,560
29		Purchased Power & Commodity for Resale*	\$27,879,778	\$26,757,602
30		Meter Revenues: Bimonthly Billing	\$10,146,724	\$10,581,865
31		Other Revenues: Flat Rate Monthly Billing	\$50,038	\$36,644
32		Total Revenues (=Line 30 + Line 31)	\$ 10,196,762	\$ 10,618,509
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.49%	0.35%
34		5/24 x Line 25 x (100% - Line 33)	\$ 9,639,757	\$ 9,210,721
35		1/24 x Line 28 x Line 33	\$ 9,508	\$ 6,379
36		1/12 x Line 29	\$ 2,323,315	\$ 2,229,800
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 7,325,950	\$ 6,987,300
		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	84,433,761.95	952,959.41	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	8,075,031.45				
4	(b) Charged to Account 504		118,504.50			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	45,394.93				
9	(g) All other credits ¹	1,384.56				
10	Total credits	\$8,121,810.94	\$118,504.50	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	419,656.96				
13	(b) Cost of removal	4,129.53				
14	(c) All other debits ¹	-				
15	Total debits	423,786.49	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	92,131,786.40	1,071,463.91	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	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.	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)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	853,049.24	148,542.12	-	-	1,001,591.36
3	312	Collecting and Impounding Reservoirs	768,523.22	34,235.88	-	2.00	802,761.10
4	313	Lake, river and Other Intakes	3,321.74	68.04	-	-	3,389.78
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	40,560.10	1,457.28	-	2.00	42,019.38
7	316	Supply Mains	334,128.04	3,900.84	-	-	338,028.88
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,999,582.34	188,204.16	-	4.00	2,187,790.50
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,514,395.23	316,936.44	(25,047.04)	5.00	2,806,289.63
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,256,980.53	473,680.92	(228,389.90)	16.00	3,502,287.55
16	325	Other Pumping Plant	34,851.39	5,892.36	-	-	40,743.75
17		Total Pumping Plant	5,806,227.15	796,509.72	(253,436.94)	21.00	6,349,320.93
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	87,415.43	6,159.24	-	-	93,574.67
21	332	Water Treatment Equipment	3,111,493.14	140,564.04	-	7.00	3,252,064.18
22		Total Water Treatment Plant	3,198,908.57	146,723.28	-	7.00	3,345,638.85
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	521,004.46	99,389.40	(8,705.63)	-	611,688.23
26	342	Reservoirs and Tanks	6,227,417.51	340,707.24	(10,491.88)	(1,233.00)	6,556,399.87
27	343	Transmission and Distribution Mains	34,641,738.59	2,782,509.60	(36,599.38)	(95.31)	37,387,553.50
28	344	Fire Mains	-	-	-	-	-
29	345	Services	18,801,805.93	1,994,090.76	(20,435.43)	(2,690.91)	20,772,770.35
30	346	Meters	3,534,768.39	209,738.28	(1,067.32)	42,282.29	3,785,721.64
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,060,532.12	247,186.68	(7,266.52)	-	3,300,452.28
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	66,787,267.00	5,673,621.96	(84,566.16)	38,263.07	72,414,585.87
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	878,827.10	104,323.56	-	-	983,150.66
38	372	Office Furniture and Equipment	44,784.10	13,076.16	-	-	57,860.26
39	373	Transportation Equipment	952,339.93	79,738.44	-	-	1,032,078.37
40	374	Stores Equipment	137,030.86	7,500.60	-	-	144,531.46
41	375	Laboratory Equipment	21,426.96	1,477.92	-	-	22,904.88
42	376	Communication Equipment	16,465.72	1,679.52	-	-	18,145.24
43	377	Power Operated Equipment	5,129.47	5,195.76	-	-	10,325.23
44	378	Tools, Shop and Garage Equipment	193,676.54	46,614.00	(3,549.58)	-	236,740.96
45	379	Other General Plant	8,752.37	6,145.20	-	-	14,897.57
46	390	Other Tangible Property	1,760.72	-	-	-	1,760.72
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,260,193.77	265,751.16	(3,549.58)	-	2,522,395.35
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	4,381,583.12	1,004,221.17	(78,104.28)	4,354.89	5,312,054.90
49		Total	84,433,761.95	8,075,031.45	(419,656.96)	42,649.96	92,131,786.40

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	51,275,456	50,065,700	\$1,209,757
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	7,495,972	6,871,236	\$624,736
6		601-3 Industrial Sales	10,733	10,823	(\$90)
7		601-4 Sales to Public Authorities	1,511,206	1,576,050	(\$64,844)
8		Sub-total	\$ 60,293,368	\$ 58,523,809	\$1,769,559
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	133,463	125,805	\$7,658
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 133,463	\$ 125,805	\$7,658
20	604	Private Fire Protection Service	222,874	223,773	(\$900)
21	605	Public Fire Protection Service	18,097	18,007	\$90
22	606	Sales to Other Water Utilities for Resale	46,616	2,922	\$43,694
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	117,650	118,370	(\$719)
26		Sub-total	\$ 405,237	\$ 363,072	\$42,165
27		Total Water Service Revenues	\$ 60,832,068	\$ 59,012,685	\$1,819,382
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	49,282	4,424,440	(\$4,375,158)
30	611	Miscellaneous Service Revenues	55,525	64,710	(\$9,185)
31	612	Rent from Water Property	11,750	13,000	(\$1,250)
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	532,790	416,078	\$116,712
34	615	Recycled Water Revenues	(615)	-	(\$615)
35		Total Other Water Revenues	\$ 648,733	\$ 4,918,228	(\$4,269,496)
36	501	Total operating revenues	\$ 61,480,800	\$ 63,930,914	(\$2,450,113)

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) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		68,818	102,387	\$ (33,570)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		20,262	116,587	\$ (96,325)
6	703	Miscellaneous expenses	A			24,262	24,480	\$ (218)
7	704	Purchased water	A	B	C	26,400,024	25,379,346	\$ 1,020,678
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		16,157	-	\$ 16,157
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		Total source of supply expense				\$ 26,529,523	\$ 25,622,800	\$ 906,723
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		210,402	226,029	\$ (15,627)
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			4,183	-	\$ 4,183
27	724	Pumping labor and expenses	A	B		32,325	47,359	\$ (15,034)
28	725	Miscellaneous expenses	A			54,869	311,296	\$ (256,426)
29	726	Fuel or power purchased for pumping	A	B	C	1,479,754	1,378,271	\$ 101,482
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		187,558	163,612	\$ 23,945
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		47,179	6,616	\$ 40,562
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		164,633	89,991	\$ 74,642
36	733	Maintenance of other pumping plant	A	B		-	95	\$ (95)
37		Total pumping expenses				\$ 2,180,902	\$ 2,223,269	\$ (42,367)

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) in (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		113,301	149,384	\$ (36,083)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			50,090	125,698	\$ (75,608)
43	743	Miscellaneous expenses	A	B		177,042	133,729	\$ 43,314
44	744	Chemicals and filtering materials	A	B		63,547	44,115	\$ 19,432
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		1,520	10,294	\$ (8,774)
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		1,168	25,693	\$ (24,525)
50		Total water treatment expenses				\$ 406,668	\$ 488,913	\$ (82,245)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		328,840	295,075	\$ 33,765
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			26,250	(158,377)	\$ 184,627
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			95,489	58,736	\$ 36,753
58	754	Meter expenses	A			42,822	(1,133)	\$ 43,955
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			991,370	750,382	\$ 240,988
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		485,309	494,612	\$ (9,303)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		61	-	\$ 61
65	760	Maintenance of reservoirs and tanks	A	B		149,439	250,576	\$ (101,138)
66	761	Maintenance of trans. and distribution mains	A			1,262,122	1,138,527	\$ 123,594
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			340,672	405,024	\$ (64,351)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	(271)	\$ 271
72	765	Maintenance of hydrants	A			809	7,236	\$ (6,427)
73	766	Maintenance of miscellaneous plant	A			425	-	\$ 425
74		Total transmission and distribution expenses				\$ 3,723,607	\$ 3,240,386	\$ 483,221

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		385,126	383,027	\$ 2,099
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		5,770	2,082	\$ 3,688
80	773	Customer records and collection expenses	A			160,787	169,830	\$ (9,043)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,193,152	1,264,717	\$ (71,565)
83	775	Uncollectible accounts	A	B	C	32,724	27,194	\$ 5,530
84		Total customer account expenses				\$ 1,777,559	\$ 1,846,850	\$ (69,290)
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	83,961	25,058	\$ 58,902
101	792	Office supplies and other expenses	A	B	C	75,619	69,602	\$ 6,017
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			75,594	49,702	\$ 25,892
105	795	Employees' pensions and benefits	A	B	C	1,210,406	1,529,277	\$ (318,871)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			13,852	9,066	\$ 4,786
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			7,231,670	6,382,772	\$ 848,899
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	70,497	86,631	\$ (16,134)
114		Total administrative and general expenses				\$ 8,761,599	\$ 8,152,109	\$ 609,490
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	434,388	341,326	\$ 93,062
118	812	Administrative expenses transferred - Cr.	A	B	C	(8,100)	(5,882)	\$ (2,218)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 426,288	\$ 335,444	\$ 90,844
121		Total operating expenses				\$ 43,806,146	\$ 41,909,771	\$ 1,896,375

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	\$ (19,424.98)	\$ (19,424.98)			
2	California corporate franchise taxes	\$ (522,610.49)	\$ (522,610.49)			
3	Property taxes	\$ 1,916,441.71	\$ 1,916,441.71			
4	Other taxes	\$ 933,671.58	\$ 933,671.58			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,308,077.81	\$ 2,308,077.81	\$ -	\$ -	\$ -

**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 Reservoir						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 10945 (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	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	29	10,767,500	
12	Concrete	3	110,400	
13	Total	37	247,518,900	

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		-	10,828		-	45,856		118,842	26,032
12	Cast Iron (cement lined)									
13	Concrete		1,350				-		-	-
14	Copper	388	-	453						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	120,417		478,963	241,719
19	Welded steel									
20	Wood									
21	Other	3,642	5,642	20,030	-	8,049	11,284		135,508	197,514
22	Total	4,030	6,992	31,311	-	8,049	177,557	-	733,313	465,265

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	235,111
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		-	964,697
31	Welded steel									-
32	Wood									-
33	Other	1,215	77,338	465	21,420	1,520	10,107	15,741	6,916	516,391
34	Total	37,220	169,817	3,415	42,864	7,325	10,899	15,741	7,770	1,721,568

**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	16,985	17,121	0	0
Commercial	1,251	1,251	0	0
Industrial	1	1	0	0
Public authorities	138	137	0	0
Irrigation	41	38	0	0
Other (speci Multiple Residence	1,235	1,241	0	0
Agriculture	0	0	0	0
Subtotal	19,651	19,789	0	0
Private fire connections	0	0	380	379
Public fire hydrants	0	0	2,420	2,421
Total	19,651	19,789	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	10,291	10,153
3/4 - in	205	205
1 - in	5,260	5,193
1 1/4 - in		
1 1/2 - in	2,241	2,215
2 - in	950	906
2 1/2 - in		
3 - in	43	38
4 - in	22	21
6 - in	11	11
8 - in		
10 - in		
12 - in		
Other		
Total	19,023	18,742

**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	_____ 9,693
2. More than 10, but less than 15 years	_____ 3,853
3. More than 15 years	_____ 5,477

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Bear Gulch - 102**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	150	132	134	154	268	434	499	1,771
Commercial	28	25	28	31	35	46	48	240
Industrial	-	0	-	0	0	0	0	0
Public authorities	5	5	5	(1)	9	15	14	52
Irrigation	0	0	0	0	1	1	2	5
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
Other (specify) Other Water Utility	0	0	0	0	0	0	0	2
								-
Total	183	163	167	185	314	497	564	2,072

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	495	536	460	365	254	2,111	3,882	4,214	
Commercial	44	53	47	38	34	216	457	451	
Industrial	0	0	0	0	0	0	1	1	
Public authorities	20	16	13	10	6	65	117	137	
Irrigation	1	3	2	1	0	7	12	13	
Other (specify) Other Sales & Svc	0	0	0	0	1	2	3	3	
Other (specify) Other Water Utility	0	1	0	0	0	2	4	5	
						-	-		
Total	562	609	522	415	295	2,403	4,475	4,825	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated 3,517.47

Total population served 61,175

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>\$ 988,941</u>
100-3	Construction Work in Progress	<u>\$ 26,900,035</u>
241	Advances for Construction	<u>\$ 869,628</u>
265	Contributions in Aid of Construction	<u>\$ 10,737,065</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, 2023, through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 25, 2024
Date

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