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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Portola Valley, Menlo Park,

Woodside,

Name of District: _____

Bear Gulch

Location: _____

San Mateo

(TOWN OR CITY)

(COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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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 APRIL 30, 2025**, 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, 2024, through December 31, 2024. 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	2,262,638	149,531	(405,293)	-	\$ 2,006,876
5		Total Intangible Plant	\$ 2,262,638	\$ 149,531	\$ (405,293)	\$ -	\$ 2,006,876
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 822,461	\$ 35,861	\$ -	\$ -	\$ 858,323
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	7,353,568	2,524,363	-	-	\$ 9,877,931
12	312	Collecting and Impounding Reservoirs	609,180	2	-	-	\$ 609,182
13	313	Lake, River and Other Intakes	3,699	-	-	-	\$ 3,699
14	314	Springs and Tunnels					\$ -
15	315	Wells	30,363	-	-	-	\$ 30,363
16	316	Supply Mains	348,289	-	-	-	\$ 348,289
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 8,345,100	\$ 2,524,365	\$ -	\$ -	\$ 10,869,464
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	9,199,163	73,749	-	-	\$ 9,272,913
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	20,879,460	4,392,675	(61,405)	-	\$ 25,210,730
25	325	Other Pumping Plant	68,198	-	-	-	\$ 68,198
26		Total Pumping Plant	\$ 30,146,822	\$ 4,466,424	\$ (61,405)	\$ -	\$ 34,551,841
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	208,788	47,720	(1,896)	-	\$ 254,611
30	332	Water Treatment Equipment	6,071,382	4	-	-	\$ 6,071,386
31		Total Water Treatment Plant	\$ 6,280,170	\$ 47,724	\$ (1,896)	\$ -	\$ 6,325,997

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	2,009,322	2,526,222	(11,855)	-	\$ 4,523,689
34	342	Reservoirs and Tanks	12,501,746	2,982,585	(230,578)	-	\$ 15,253,753
35	343	Transmission and Distribution Mains	163,556,934	27,471,052	(34,816)	-	\$ 190,993,169
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	55,678,889	4,524,723	(20,980)	-	\$ 60,182,632
38	346	Meters	9,001,567	368,646	(135,398)	-	\$ 9,234,814
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	15,754,193	1,488,381	(12,297)	-	\$ 17,230,276
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 258,502,651	\$ 39,361,608	\$ (445,925)	\$ -	\$ 297,418,334
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,648,952	206,291	(4,710)	-	\$ 1,850,533
46	372	Office Furniture and Equipment	117,966	-	-	-	\$ 117,966
47	373	Transportation Equipment	1,853,563	125,873	(190,781)	-	\$ 1,788,655
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	784,474	43,792	(27,960)	-	\$ 800,307
53	379	Other General Plant	206,910	-	-	-	\$ 206,910
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 4,974,495	\$ 375,955	\$ (257,244)	\$ -	\$ 5,093,205
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,761	-	-	-	\$ 1,761
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	12,132,360	647,648	(188,099)	-	12,591,908
60		Total Undistributed Items	\$ 12,134,120	\$ 647,648	\$ (188,099)	\$ -	\$ 12,593,668
61		Total Utility Plant in Service	\$ 323,468,455	\$ 47,609,116	\$ (1,359,863)	\$ -	\$ 369,717,708

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 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$357,125,801	\$311,336,096
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$12,594,239	\$12,134,691
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)	\$369,720,040	\$323,470,787
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$94,681,153	\$87,886,533
10		General Office Prorate	\$6,435,491	\$5,505,038
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$101,116,644	\$93,391,570
12		Less Other Reserves		
13		Deferred Income Taxes	\$34,999,186	\$33,937,985
14		Deferred Investment Tax Credit	\$53,133	\$58,785
15		Other Reserves (General Office Prorate)	\$700,386	\$803,160
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$35,752,705	\$34,799,930
17		Less Adjustments		
18		Contributions in Aid of Construction	\$14,072,345	\$10,744,210
19		Advances for Construction	\$799,433	\$869,628
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$14,871,778	\$11,613,837
22		Add Materials and Supplies	\$1,145,670	\$1,057,522
23		Add Working Capital (Tank Painting)	\$1,714,301	\$945,563
24		Add Working Cash (=Line 37)	\$7,578,504	\$7,325,950
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$226,703,087	\$192,048,920

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	\$48,468,254	\$46,499,015
29		Purchased Power & Commodity for Resale*	\$29,856,519	\$27,879,778
30		Meter Revenues: Bimonthly Billing	\$12,468,480	\$10,146,724
31		Other Revenues: Flat Rate Monthly Billing	\$48,042	\$50,038
32		Total Revenues (=Line 30 + Line 31)	\$ 12,516,522	\$ 10,196,762
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.38%	0.49%
34		5/24 x Line 25 x (100% - Line 33)	\$ 10,058,796	\$ 9,639,757
35		1/24 x Line 28 x Line 33	\$ 7,751	\$ 9,508
36		1/12 x Line 29	\$ 2,488,043	\$ 2,323,315
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 7,578,504	\$ 7,325,950
		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	92,131,786.41	1,071,463.91	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	8,890,592.03				
4	(b) Charged to Account 504		140,003.10			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	38,194.25				
9	(g) All other credits ¹	38.00				
10	Total credits	\$8,928,824.28	\$140,003.10	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	933,499.65	395,138.20			
13	(b) Cost of removal	32,148.12				
14	(c) All other debits ¹	-				
15	Total debits	965,647.77	395,138.20	0.00	0.00	0.00
16	Balance in reserve at end of year	100,094,962.92	816,328.81	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	1,001,591.36	148,542.12	-	-	1,150,133.48
3	312	Collecting and Impounding Reservoirs	802,761.10	34,235.88	-	2.00	836,998.98
4	313	Lake, river and Other Intakes	3,389.78	68.04	-	-	3,457.82
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	42,019.38	1,457.40	-	-	43,476.78
7	316	Supply Mains	338,028.88	3,900.84	-	-	341,929.72
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,187,790.50	188,204.28	-	2.00	2,375,996.78
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,806,289.63	349,894.56	-	4.00	3,156,188.19
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,502,287.55	559,569.60	(61,404.96)	5.00	4,000,457.19
16	325	Other Pumping Plant	40,743.75	5,892.36	-	-	46,636.11
17		Total Pumping Plant	6,349,320.93	915,356.52	(61,404.96)	9.00	7,203,281.49
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	93,574.67	6,159.24	(1,896.03)	-	97,837.88
21	332	Water Treatment Equipment	3,252,064.18	140,564.28	-	4.00	3,392,632.46
22		Total Water Treatment Plant	3,345,638.85	146,723.52	(1,896.03)	4.00	3,490,470.34
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	611,688.23	109,417.80	(11,855.13)	-	709,250.90
26	342	Reservoirs and Tanks	6,556,399.87	352,005.00	(230,578.32)	11.00	6,677,837.55
27	343	Transmission and Distribution Mains	37,387,553.50	3,179,496.12	(34,816.30)	5.00	40,532,238.32
28	344	Fire Mains	-	-	-	-	-
29	345	Services	20,772,770.35	2,143,494.60	(20,979.91)	(28,567.44)	22,866,717.60
30	346	Meters	3,785,721.64	217,010.88	(135,398.03)	(3,573.68)	3,863,760.81
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,300,452.28	264,670.44	(12,297.07)	-	3,552,825.65
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	72,414,585.87	6,266,094.84	(445,924.76)	(32,125.12)	78,202,630.83
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	983,150.66	131,754.72	(4,710.26)	-	1,110,195.12
38	372	Office Furniture and Equipment	57,860.26	13,838.04	-	-	71,698.30
39	373	Transportation Equipment	1,032,078.37	82,668.84	(190,780.71)	28,449.93	952,416.43
40	374	Stores Equipment	144,531.46	7,500.60	-	-	152,032.06
41	375	Laboratory Equipment	22,904.88	1,477.92	-	-	24,382.80
42	376	Communication Equipment	18,145.24	1,679.52	(33,793.82)	-	(13,969.06)
43	377	Power Operated Equipment	10,325.23	5,195.76	-	-	15,520.99
44	378	Tools, Shop and Garage Equipment	236,740.96	50,441.76	(27,959.55)	-	259,223.17
45	379	Other General Plant	14,897.57	6,145.20	-	-	21,042.77
46	390	Other Tangible Property	1,760.72	-	-	-	1,760.72
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,522,395.35	300,702.36	(257,244.34)	28,449.93	2,594,303.30
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	5,312,054.91	1,073,510.51	(167,029.56)	9,744.32	6,228,280.18
49		Total	92,131,786.41	8,890,592.03	(933,499.65)	6,084.13	100,094,962.92

SCHEDULE B-1
Account 501 - Operating Revenues

Bear Gulch

					Net Change During Year Show Decrease in (Parenthesis)
Line		ACCOUNT	Amount Current Year	Amount Preceding Year	
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	60,407,976	51,275,456	\$9,132,520
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	8,309,782	7,495,972	\$813,810
6		601-3 Industrial Sales	15,087	10,733	\$4,354
7		601-4 Sales to Public Authorities	1,636,620	1,511,206	\$125,414
8		Sub-total	\$ 70,369,465	\$ 60,293,368	\$10,076,097
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	(42)	-	(\$42)
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ (42)	\$ -	(\$42)
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	144,852	133,463	\$11,389
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 144,852	\$ 133,463	\$11,389
20	604	Private Fire Protection Service	233,604	222,874	\$10,730
21	605	Public Fire Protection Service	19,029	18,097	\$931
22	606	Sales to Other Water Utilities for Resale	64,513	46,616	\$17,897
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	3,027,858	117,650	\$2,910,208
26		Sub-total	\$ 3,345,003	\$ 405,237	\$2,939,766
27		Total Water Service Revenues	\$ 73,859,277	\$ 60,832,068	\$13,027,209
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,319,580	49,282	\$1,270,298
30	611	Miscellaneous Service Revenues	78,480	55,525	\$22,955
31	612	Rent from Water Property	6,500	11,750	(\$5,250)
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	123,849	532,790	(\$408,941)
34	615	Recycled Water Revenues	(303)	(615)	\$312
35		Total Other Water Revenues	\$ 1,528,106	\$ 648,733	\$879,373
36	501	Total operating revenues	\$ 75,387,383	\$ 61,480,800	\$13,906,583

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		82,377	68,818	\$ 13,560
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		62,567	20,262	\$ 42,305
6	703	Miscellaneous expenses	A			25,494	24,262	\$ 1,232
7	704	Purchased water	A	B	C	28,398,469	26,400,024	\$ 1,998,445
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		967	-	\$ 967
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				\$ 28,569,874	\$ 26,529,523	\$ 2,040,351
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		224,090	210,402	\$ 13,688
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			2,118	-	\$ 2,118
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		54,109	32,325	\$ 21,783
28	725	Miscellaneous expenses	A			234,245	54,869	\$ 179,375
29	726	Fuel or power purchased for pumping	A	B	C	1,458,104	1,479,754	\$ (21,650)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		196,601	187,558	\$ 9,043
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		(11,340)	47,179	\$ (58,518)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		161,729	164,633	\$ (2,904)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 2,319,654	\$ 2,180,902	\$ 138,752

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		108,557	113,301	\$ (4,744)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			83,490	50,090	\$ 33,400
43	743	Miscellaneous expenses	A	B		57,310	177,042	\$ (119,732)
44	744	Chemicals and filtering materials	A	B		49,226	63,547	\$ (14,320)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		682	1,520	\$ (838)
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		7,887	1,168	\$ 6,720
50		Total water treatment expenses				\$ 307,153	\$ 406,668	\$ (99,515)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		415,789	328,840	\$ 86,949
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			9,281	26,250	\$ (16,969)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			92,872	95,489	\$ (2,617)
58	754	Meter expenses	A			14,140	42,822	\$ (28,683)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			639,638	991,370	\$ (351,732)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		406,563	485,309	\$ (78,746)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		550	61	\$ 490
65	760	Maintenance of reservoirs and tanks	A	B		272,164	149,439	\$ 122,725
66	761	Maintenance of trans. and distribution mains	A			1,171,127	1,262,122	\$ (90,994)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			427,077	340,672	\$ 86,405
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(324)	-	\$ (324)
72	765	Maintenance of hydrants	A			37	809	\$ (772)
73	766	Maintenance of miscellaneous plant	A			-	425	\$ (425)
74		Total transmission and distribution expenses				\$ 3,448,913	\$ 3,723,607	\$ (274,693)

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		423,894	385,126	\$ 38,768
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		9,140	5,770	\$ 3,370
80	773	Customer records and collection expenses	A			132,404	160,787	\$ (28,383)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,205,344	1,193,152	\$ 12,192
83	775	Uncollectible accounts	A	B	C	65,286	32,724	\$ 32,562
84		Total customer account expenses				\$ 1,836,068	\$ 1,777,559	\$ 58,508
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	59,861	83,961	\$ (24,099)
101	792	Office supplies and other expenses	A	B	C	46,058	75,619	\$ (29,561)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			63,427	75,594	\$ (12,167)
105	795	Employees' pensions and benefits	A	B	C	1,196,423	1,210,406	\$ (13,983)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			3,116	13,852	\$ (10,735)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			7,123,546	7,231,670	\$ (108,124)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	84,718	70,497	\$ 14,221
114		Total administrative and general expenses				\$ 8,577,150	\$ 8,761,599	\$ (184,449)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	364,793	434,388	\$ (69,595)
118	812	Administrative expenses transferred - Cr.	A	B	C	(9,853)	(8,100)	\$ (1,752)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 354,940	\$ 426,288	\$ (71,348)
121		Total operating expenses				\$ 45,413,752	\$ 43,806,146	\$ 1,607,606

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	\$ 2,265,700.57	\$ 2,265,700.57			
2	California corporate franchise taxes	\$ 441,868.29	\$ 441,868.29			
3	Property taxes	\$ 2,180,767.42	\$ 2,180,767.42			
4	Other taxes	\$ 1,042,239.01	\$ 1,042,239.01			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 5,930,575.29	\$ 5,930,575.29	\$ -	\$ -	\$ -

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	WTP	Bear Gulch Re						0	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	n/a							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	n/a						
12							
13							
14							
15							

Purchased Water for Resale

16	Purchased from	San Francisco Water Department
17	Annual quantities purchased	11475 (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		-	9,996		-	41,233		113,419	25,992
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	-		-	-	-	119,863		475,859	241,189
19	Welded steel									
20	Wood									
21	Other	4,942	6,642	25,530	-	8,049	11,464		145,827	204,981
22	Total	5,330	7,992	35,979	-	8,049	172,560	-	735,105	472,162

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	224,193
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	14,139	82,383	2,950	17,436	5,793	792	-	-	960,404
31	Welded steel									-
32	Wood									-
33	Other	1,215	79,002	465	23,164	1,520	10,107	15,741	6,916	545,565
34	Total	37,215	171,381	3,415	44,608	7,325	10,899	15,741	7,770	1,735,531

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	17,121	17,165	0	0
Commercial	1,251	1,250	0	0
Industrial	1	1	0	0
Public authorities	137	137	0	0
Irrigation	38	44	0	0
Other (speci Multiple Residence	1,241	1,294	0	0
Agriculture	0	0	0	0
Subtotal	19,789	19,891	0	0
Private fire connections	0	0	379	384
Public fire hydrants	0	0	2,421	2,421
Total	19,789	19,891	2,800	2,805

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	10,249	10,122
3/4 - in	207	202
1 - in	5,308	5,235
1 1/4 - in		
1 1/2 - in	2,264	2,235
2 - in	961	920
2 1/2 - in		
3 - in	43	41
4 - in	22	21
6 - in	11	11
8 - in		
10 - in		
12 - in		
Other		
Total	19,065	18,787

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 | _____ 1 |
| 3. Used, after repair | _____ 54 |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|--------------|
| 1. Ten years or less | _____ 10,355 |
| 2. More than 10, but less than 15 years | _____ 3,755 |
| 3. More than 15 years | _____ 4,955 |

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)¹
Bear Gulch - 102

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	150	150	149	159	278	440	569	1,896
Commercial	26	30	27	29	41	45	53	250
Industrial	-	-	0	0	0	0	0	1
Public authorities	5	5	4	4	7	13	16	55
Irrigation	0	0	0	0	1	2	3	6
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
Other (specify) Other Water Utility	0	0	0	0	0	0	1	2
								-
Total	182	185	180	193	328	500	642	2,210

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	533	561	485	397	247	2,223	4,120	3,882
Commercial	45	49	45	43	34	216	465	457
Industrial	0	0	0	0	-	1	1	1
Public authorities	14	16	13	11	6	61	116	117
Irrigation	1	3	2	0	0	6	12	12
Other (specify) Other Sales & Svc	0	0	0	1	0	2	2	3
Other (specify) Other Water Utility	1	1	1	1	0	3	6	4
						-	-	
Total	594	631	546	453	288	2,512	4,723	4,475

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 61,431

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>\$ 1,073,530</u>
100-3	Construction Work in Progress	<u>\$ 25,385,796</u>
241	Advances for Construction	<u>\$ 799,433</u>
265	Contributions in Aid of Construction	<u>\$ 14,100,402</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, 2024, through December 31, 2024.

Corporate Controller & Principal Accounting Officer

Title (Please Print)


Signature

408-367-8521

Telephone Number

April 25, 2025

Date

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