

J 4

Received \_\_\_\_\_

Examined \_\_\_\_\_

U# \_\_\_\_\_

2003  
 ANNUAL REPORT  
 OF  
 DISTRICT WATER SYSTEM OPERATIONS  
 OF  
 CALIFORNIA WATER SERVICE COMPANY  
 1720 North First Street  
 SAN JOSE, CALIFORNIA 95112-4598

Name of District: General Office Location: San Jose Santa Clara  
(TOWN OR CITY) (County)

TO THE  
 PUBLIC UTILITIES COMMISSION  
 STATE OF CALIFORNIA  
 FOR THE  
 YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
 (FILE TWO COPIES IF THREE RECEIVED)



ANALYSIS OF UTILITY PLANT
THRU DEC 31, 2003

Table with columns: ACCT, ACCOUNT, BALANCE BEG OF YR, PLANT ADD DURING YR, PLANT RET DURING YR, OTHER DEBITS OR CREDITS, BALANCE END OF YR. Rows include categories like I. INTANGIBLE PLANT, II. LAND PLANT, III. SOURCE OF SUPPLY PLANT, IV. PUMPING PLANT, V. WATER TREATMENT PLANT, VI. TRANS AND DIST PLANT, VII. GENERAL PLANT, VIII. UNDISTRIBUTED ITEMS.



ACCT	ACCOUNT	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	0.00				0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RE	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	0.00				0.00
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	0.00				0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	0.00				0.00
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMEN	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00		-2,364.60	1,649.78	-714.82
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00		-2,364.60	1,649.78	-714.82
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITE	0.00				0.00
	TOTAL UTILITY PLANT IN SERVI	0.00		-2,364.60	1,649.78	-714.82

**SCHEDULE A-3**

**GENERAL OFFICE**

**Depreciation and Amortization Reserves**

**2003**

Line No.	Item (a)	Account 250		Account 251		Account 252		Account 253
		Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year				212,000.00		0.00	1,538.33
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	(1,993,946.00)					
			1,993,946.00					
4	b) Charged to account No. 265		0.00					
5	c) Charged to clearing accounts	(G)	(320,162.00)					
			320,162.00					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	0.00					
			0.00	(B)	(205,444.56)			
8	Total Credits		0.00		(205,444.56)			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	0.00					
			0.00					
11	b) Cost of removal	(G)	0.00					
			0.00					
12	c) All other debits	(G)	0.00			(C)	0.00	
			0.00					
13	Total Debits		0.00				0.00	
14	Balances in reserves at end of year		0.00		6,555.44		0.00	1,538.33
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized					
16	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504 (G) General Office Allocation					
17	(C) Amortization charged to 537							
18	Report depreciation in Federal Tax Return for year:		2,918,228.00					
19	Indicate nature of these items and accounts affected							
20			(See Schedule A-3a opposite)					



**GENERAL OFFICE**

**SCHEDULE B-1**

**OPERATING REVENUES - CLASS A WATER**

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	0.00	0.00	0.00
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	0.00	0.00	0.00
27		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	0.00	0.00	0.00
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
37	604	Private Fire Protection Service	0.00	0.00	0.00
38	605	Public Fire Protection Service	0.00	0.00	0.00
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	0.00	0.00	0.00
43		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
44		Total Water Service Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	0.00	0.00	0.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	0.00	0.00	0.00
51		Total Other Water Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
52		Total Operating Revenues	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

## 4 GENERAL OFFICE

## SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	154,343.40	225,924.07	(71,580.67)	
5	702	Operation Labor and Expense	0.00	166.45	(166.45)	
6	703	Miscellaneous Expense	0.00	13,332.00	(13,332.00)	
7	704	Purchased Water	0.00	38.33	(38.33)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	6,830.68	10,928.08	(4,097.40)	
11	707	Maint. Of Structures and Improvements	0.00	0.00	0.00	
12	708	Maint. Of Reservoirs	0.00	0.00	0.00	
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00	
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00	
16	711	Maint. Of Wells	0.00	134.65	(134.65)	
17	712	Maint. Of Supply Mains	0.00	2,321.52	(2,321.52)	
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00	
19		Total Source of Supply Expenses	161,174.08	252,845.10	(91,671.02)	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	203,312.83	183,107.61	20,205.22	
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	
26	723	Fuel For Power Production	0.00	0.00	0.00	
27	724	Pumping Labor and Expenses	4,409.13	14,854.00	(10,444.87)	
28	725	Miscellaneous Expenses	0.00	35.00	(35.00)	
29	726	Fuel or Power Purchased For Pumping	0.00	663.43	(663.43)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	134,422.50	74,243.73	60,178.77	
33	730	Maint. Of Structures and Improvements	0.00	0.00	0.00	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	35,464.95	19,327.59	16,137.36	
36	733	Maint. Of Other Pumping Equipment	560.00	2,110.48	(1,550.48)	
37		Total Pumping Expenses	378,169.41	294,341.84	83,827.57	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	100,380.32	105,160.89	(4,780.57)	
42	742	Operation Labor and Expenses	1,002,197.60	1,012,508.34	(10,310.74)	
43	743	Miscellaneous Expenses	5,556.74	17,604.91	(12,048.17)	
44	744	Chemicals and Filtering Materials	0.00	0.00	0.00	
45		Maintenance				
46	746	Maint. Supervision and Engineering	2,423.85	27,003.84	(24,579.99)	
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	
49	748	Maint. Of Water Treatment Equipment	164,115.57	64,276.00	99,839.57	
50		Total Water Treatment Expenses	1,274,674.08	1,226,553.98	48,120.10	

**GENERAL OFFICE**

**SCHEDULE B-2**

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	81,440.13	58,484.47	22,955.66	
5	752	Storage Facilities Expenses	14,936.34	1,661.88	13,274.46	
7	753	Transmission and Distribution Lines	33,050.63	78,535.72	(45,485.09)	
8	754	Meter Expenses	12,085.05	23,115.01	(11,029.96)	
9	755	Customer Installation Expenses	2,063.57	814.81	1,248.76	
10	756	Miscellaneous	122,630.24	97,987.93	24,642.31	
11		Maintenance				
12	758	Maint. Supervision and Engineering	48,461.83	59,742.09	(11,280.26)	
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00	
15	760	Maint. Of Reservoirs and Tanks	2,333.91	3,071.72	(737.81)	
16	761	Maint. Of Transmission and Distribbut. Mains	70.45	770.95	(700.50)	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	46,411.97	45,632.18	779.79	
21	764	Maint. Of Meters	2,174.19	17,776.64	(15,602.45)	
22	765	Maint. Of Hydrants	64.04	155.01	(90.97)	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	365,722.35	387,748.41	(22,026.06)	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	33,857.48	51,423.30	(17,565.82)	
29	772	Meter Reading Expenses	0.00	(7.40)	7.40	
30	773	Customer Records and Collection Expenses	1,976,079.49	1,864,819.17	111,260.32	
32	774	Miscellaneous Customer Accounting Expenses	256,995.71	326,297.42	(69,301.71)	
33	775	Uncollectible Accounts	0.00	0.00	0.00	
34		Total Customer Accounts Expense	2,266,932.68	2,242,532.49	24,400.19	
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demostration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00	0.00	0.00	



## 6 GENERAL OFFICE

## SCHEDULE B-2

## OPERATING EXPENSE - CLASS A, B, AND C WATER

## UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	6,908,319.40	6,397,364.00	510,955.40
5	792	Office Supplies and Other Expenses	2,444,474.59	2,608,842.00	(164,367.41)
6	793	Property Insurance	32,838.37	5,156.00	27,682.37
7	794	Injuries and Damages	1,831,489.23	1,758,370.00	73,119.23
8	795	Employees Pensions and Benefits	14,727,541.27	12,102,494.53	2,625,046.74
9	796	Franchise Requirements	5,942.00	2,350.00	3,592.00
11	797	Regulatory Commission Expenses	337,069.72	266,433.46	70,636.26
12	798	Outside Service Employed	1,578,276.98	1,737,085.78	(158,808.80)
14	799	Miscellaneous General Expense	140,896.92	400,582.16	(259,685.24)
15		Maintenance			
16	805	Maintenance of General Plant	102,843.36	113,524.00	(10,680.64)
17		Total Administrative and General Expenses	28,109,691.84	25,392,201.93	2,717,489.91
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	91,754.76	5,737.01	86,017.75
20	812	Admin. Exp. Transferred	(32,989.90)	(32,442.37)	(547.53)
20		Admin. Exp. Transferred - General Office	(32,615,129.30)	(29,769,518.39)	(2,845,610.91)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	(32,556,364.44)	(29,796,223.75)	(2,760,140.69)
23		Total Operating Expenses	0.00	0.00	0.00

General Office

**SCHEDULE B-4**  
**Taxes Charged During Year**

Kind of Tax (A)	Total Taxes Charged During Year (B)	Water	Nonutility	Other	Capitalized (F)
		(Account 507) (C)	(Account 5270) (D)	(Account 5371) (E)	
Real and Property Taxes	95,197.09	91,597.09	3,600.00		
State corporate franchise tax	0.00	0.00			
State unemployment insurance tax	24,047.66	21,471.87			2,575.79
Other state and local taxes	4,971.40	4,971.40			
Federal unemployment insurance tax	13,341.52	11,869.99			1,471.53
Federal insurance contributions act	1,158,471.14	1,031,554.52			126,916.62
Other federal taxes					
Federal income tax	0.00	0.00			
General Office Allocation	-1,161,464.87	-1,161,464.87			
<b>Total</b>	<b>134,563.94</b>	<b>0.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>130,963.94</b>

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  (Unit) <sup>2</sup>	Remarks
	Diverted into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1									
2									
3									
4									
5									
6									
7									
8	<b>WELLS</b>				Pumping Capacity  (Unit) <sup>2</sup>	Annual Quantities Pumped  (Unit) <sup>2</sup>	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions				<sup>3</sup> Depth in Water	
10									
11									
12									
13									
14									
15									
16									
17	<b>TUNNELS AND SPRINGS</b>			FLOW IN  (Unit) <sup>2</sup>		Annual Quantities Used  (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>				
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons 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.  
<sup>3</sup> Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			



**SCHEDULE D-4  
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)				
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total				

**SCHEDULE D-5  
Number of Meters and Services on  
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in		XXXXXXXXXXXXXXXXXXXX
3/4 - in		
1 - in		
- in		
- in		
- in		
- in		
- in		
Other		
Total		

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
<i>NOT APPLICABLE</i>	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-4      General Office**  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)				
Industrial				
Public Authorities				
Irrigation	<b>NOT APPLICABLE</b>			
Other (specify)				
Sub-Total	0	0	0	0
Private Fire Connections				
Public Fire Connections				
Totals	0	0	0	0

**GENERAL OFFICE**

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 -in.		
3/4 - in.		
1 - in.		
1 1/4 - in.		
1 1/2 - in.		
2 - in.	<b>NOT APPLICABLE</b>	
3 - in.		
4 - in.		
6 - in.		
8 - in.		
10 - in.		
12 - in.		
<b>Totals</b>		

**SCHEDULE D-6**

**Meter Testing Data**

**NOT APPLICABLE**

**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 \_\_\_\_\_
- 4. Found fast, requiring billing adjustment \_\_\_\_\_

**B. Number of Meters in Service Since Last Test**

- 1. Ten Years or Less \_\_\_\_\_
- 2. More than 10, but less than 15 years \_\_\_\_\_
- 3. More than 15 years \_\_\_\_\_

## END OF YEAR BALANCES IN SELECTED ACCOUNTS

Indicate the end of year balances shown in the district's accounting records for the following accounts:

<b>131. Materials and supplies on hand</b>	(G)	-516.16
		9,152.15
<b>100.3. Construction work in progress</b>	(G)	-2,453,094.92
		2,453,094.92
<b>241. Advances for construction</b>		0.00
<b>265. Contributions in aid of construction</b>		0.00

(G) General Office Allocation

### SIGNATURE

District Management

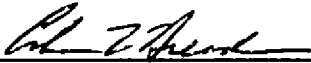
Name of District Manager           Peter Nelson          

Address           1720 North First St., San Jose, CA 95112-4598          

Telephone           408-367-8200          

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2003 to December 31, 2003.

          General Office          

  
Signature

          Controller          

Title

**MAR 23 2004**

Date



# INDEX

	<i>PAGE</i>
<b>Acres Irrigated</b>	<b>9</b>
<b>Advances for construction</b>	<b>10</b>
<b>Balances in selected balance sheet accounts</b>	<b>10</b>
<b>Construction work in progress</b>	<b>10</b>
<b>Contributions in aid of construction</b>	<b>10</b>
<b>Depreciation and amortization reserves</b>	<b>2</b>
<b>Materials and supplies on hand</b>	<b>10</b>
<b>Meters and services on pipe system</b>	<b>9</b>
<b>Operating expenses</b>	<b>4-6</b>
<b>Operating revenues</b>	<b>2</b>
<b>Population served</b>	<b>9</b>
<b>Service connections, active</b>	<b>9</b>
<b>Signature</b>	<b>10</b>
<b>Source of supply and water developed</b>	<b>7</b>
<b>Storage facilities</b>	<b>7</b>
<b>Taxes</b>	<b>6</b>
<b>Transmission and distribution facilities</b>	<b>8</b>
<b>Utility plant in service</b>	<b>1</b>