



ANALYSIS OF UTILITY PLANT
THRU DEC 31, 2002

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.



ANALYSIS OF UTILITY PLANT

THRU DEC 31, 2002

For Department: SO. SAN FRANCISCO

Run Date: 2/21/03
Run Time: 5:32:15PM

ACCT	ACCOUNT	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00	34,772.58		-34,772.58	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	48,360.61	9,664.95		34,772.58	92,798.14
	TOTAL INTANGIBLE PLANT	48,360.61	44,437.53			92,798.14
II. LAND PLANT						
306	LAND AND LAND RIGHTS	209,806.67				209,806.67
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RE	42,521.81				42,521.81
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	175,530.03				175,530.03
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	218,051.84				218,051.84
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	447,555.05				447,555.05
3211	PAVEMENT	17,606.83				17,606.83
324	PUMPING EQUIPMENT	1,503,119.18	83,953.91	-15,590.54		1,571,482.55
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	1,968,281.06	83,953.91	-15,590.54		2,036,644.43
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	332.61				332.61
332	WATER TREATMENT EQUIPMENT	1,289,250.81				1,289,250.81
	TOTAL WATER TREATMENT PLANT	1,289,583.42				1,289,583.42
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	94,025.17				94,025.17
3411	PAVEMENT	9,778.65				9,778.65
342	RESERVOIRS AND TANKS	1,774,530.72	74,024.45	-2,199.53		1,846,355.64
343	TRANS AND DIST MAINS	15,284,603.32	2,033,671.58	-39,968.67		17,278,306.23
344	FIRE MAINS	0.00				0.00
345	SERVICES	4,133,446.40	593,752.19	-6,484.82		4,720,713.77
346	METERS	1,783,140.47	247,757.01	-8,409.04		2,022,488.44
348	HYDRANTS	1,432,567.40	189,912.23	-138.01		1,622,341.62
	TOTAL TRANS AND DIST PLANT	24,512,092.13	3,139,117.46	-57,200.07		27,594,009.52
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	640,014.96				640,014.96
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMEN	23,961.12				23,961.12
3721	OFFICE EQUIPMENT - COMPUTERS	42,785.66				42,785.66
3722	OPERATION CONTROL SYSTEMS	0.00				0.00
373	TRANSPORTATION EQUIPMENT	180,237.90	63,408.14	-48,798.17		194,847.87
374	STORES EQUIPMENT	27,305.13				27,305.13
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	33,364.99		-2,846.56		30,518.43
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	70,519.88	25,714.92	-9,309.47		86,925.33
379	OTHER GENERAL PLANT	0.00				0.00
	TOTAL OTHER GENERAL PLANT	1,018,189.64	89,123.06	-60,954.20		1,046,358.50
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	349.62				349.62
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	976,434.95	156,603.90	-19,510.88	6,776.82	1,120,304.79
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEI	976,784.57	156,603.90	-19,510.88	6,776.82	1,120,654.41
	TOTAL UTILITY PLANT IN SERVICE	30,241,149.94	3,513,235.86	-153,255.69	6,776.82	33,607,906.93

SCHEDULE A-3

SOUTH SAN FRANCISCO

Depreciation and Amortization Reserves

2002

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	(G)	324,451.36			
			8,288,447.36	4,836.59	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	41,212.66			
			718,782.00			
4	b) Charged to account No. 265		196,206.00			
5	c) Charged to clearing accounts	(G)	4,550.44			
			18,222.00			
6	d) Salvage recovered	(G)	0.00			
			0.00			
7	e) All other credits	(G)	20,300.98			
			0.00	(B) 2,854.25		
8	Total Credits		999,274.08	2,854.25		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	23,115.10			
			151,969.82			
11	b) Cost of removal	(G)	0.00			
			14,627.62			
12	c) All other debits	(G)	(12,585.55)		(C) 0.00	
			(14,469.48)			
13	Total Debits		162,657.51		0.00	
14	Balances in reserves at end of year		9,449,515.29	7,690.84	0.00	0.00
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:		864,310.00			
19	Indicate nature of these items and accounts affected					
20			(See Schedule A-3a opposite)			

ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT 250
SCHEDULE A-3a

CALIFORNIA WATER SERVICE COMPANY ANNUAL REPORT FOR DEPRECIATION RUN 11.20.51 02/24/03
W406 (U009) SCHEDULE A-3A
ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT NO. 250
SSF/BROADMOOR

ACCT NO.	DEPRECIABLE PLANT	BEG BALANCE	PROVISIONS RETIREMENT SALVAGE	C TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT						
3110	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
3120	COLLECTING & IMPOUNDING RESERVO	29,672.09	566.00	0.00	0.00	30,238.09
3130	LAKE, RIVER, AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
3140	SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00
3150	WELLS	163,382.67	3,546.00	0.00	0.00	166,928.67
3160	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
3170	OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	193,054.76	4,112.00	0.00	0.00	197,166.76
II. PUMPING PLANT						
3210	STRUCTURES AND IMPROVEMENTS	149,538.21	19,619.00	0.00	0.00	169,157.21
3220	BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3230	OTHER POWER PRODUCTION EQUIPMEN	0.00	0.00	0.00	0.00	0.00
3240	PUMPING EQUIPMENT	410,789.82	48,539.00	0.00	0.00	443,738.28
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	560,328.03	68,158.00	0.00	0.00	612,895.49
III. WATER TREATMENT PLANT						
3310	STRUCTURES AND IMPROVEMENTS	344.78	33.00	0.00	0.00	377.78
3320	WATER TREATMENT EQUIPMENT	154,547.25	64,978.00	0.00	0.00	219,525.25
	TOTAL WATER TREATMENT PLANT	154,892.03	65,011.00	0.00	0.00	219,903.03
IV. TRANS AND DIST PLANT						
3410	STRUCTURES AND IMPROVEMENTS	65,270.99	1,848.00	0.00	0.00	67,118.99
3420	RESERVOIRS AND TANKS	375,582.99	104,950.00	790.26-	0.00	477,543.20
3430	TRANSMISSION & DISTRIBUTION MAI	4,153,924.25	339,609.00	2,699.89	6,502.94-	4,431,905.15
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	1,405,451.66	196,708.00	6,682.02-	3.49	1,593,288.96
3460	METERS	319,398.63	73,601.00	43.20	992.61-	393,641.18
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	575,159.61	33,015.00	309.44-	0.00	603,715.53
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	6,894,788.13	749,731.00	2,746.58	14,627.62-	7,557,213.01
V. GENERAL PLANT						
3710	STRUCTURES AND IMPROVEMENTS	218,993.64	21,569.00	0.00	0.00	240,562.64
3720	OFFICE FURNITURE AND EQUIPMENT	63,043.03	122.00	0.00	0.00	63,165.03
3721	OFFICE EQUIPMENT - COMPUTERS	0.00	1,181.00	0.00	0.00	1,181.00
3730	TRANSPORTATION EQUIPMENT	120,863.04	18,222.00	48,798.17-	11,722.90	102,009.77
3740	STORES DISTRIBUTION	21,742.10	666.00	0.00	0.00	22,408.10
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	22,264.27	1,271.00	2,846.56-	0.00	20,688.71
3770	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3780	TOOLS, SHOP, AND GARAGE EQUIPME	38,128.71	3,173.00	9,309.47-	0.00	31,992.24
3790	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	349.62	0.00	0.00	0.00	349.62
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	485,384.41	46,204.00	60,954.20-	11,722.90	482,357.11
	DIST GO PLANT ALLOCATION	324,451.36	66,058.08	23,115.10-	2,596.93	379,979.89
	OTHER GO PLANT ALLOCATION	8,612,898.72	999,274.08	175,084.92-	17,066.41	9,449,515.29
	TOTAL DEPRECIATION			14,627.62-	9,988.62	

ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT 250
SCHEDULE A-3a

CALIFORNIA WATER SERVICE COMPANY
W406 (U009) SCHEDULE A-3A
ANNUAL REPORT FOR DEPRECIATION
RUN 11.20.51 02/24/03
ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT NO. 250
BROADMOOR

ACCT NO.	DEPRECIABLE PLANT	BEG BALANCE	PROVISIONS	RETIREMENT	SALVAGE	C TO REMOVE	OTHER	END BALANCE
	I. SOURCE OF SUPPLY PLANT							
3110	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120	COLLECTING & IMPOUNDING RESERVO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130	LAKE, RIVER, AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140	SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150	WELLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3160	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170	OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	II. PUMPING PLANT							
3210	STRUCTURES AND IMPROVEMENTS	2,771.43	0.00	0.00	0.00	0.00	0.00	2,771.43
3220	BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230	OTHER POWER PRODUCTION EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240	PUMPING EQUIPMENT	9,000.49	0.00	0.00	0.00	0.00	0.00	9,000.49
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	11,771.92	0.00	0.00	0.00	0.00	0.00	11,771.92
	III. WATER TREATMENT PLANT							
3310	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320	WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WATER TREATMENT PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IV. TRANS AND DIST PLANT							
3410	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420	RESERVOIRS AND TANKS	19,117.27	0.00	0.00	0.00	0.00	0.00	19,117.27
3430	TRANSMISSION & DISTRIBUTION MAI	210,564.87	0.00	17,856.38-	0.00	0.00	0.00	192,708.49
3440	FIRE MAINS	0.00	0.00	197.20-	0.00	0.00	0.00	0.00
3450	SERVICES	46,112.84	0.00	0.00	0.00	0.00	0.00	45,915.64
3460	METERS	30,214.75	0.00	0.00	0.00	0.00	0.00	30,214.75
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	22,057.05	0.00	171.43-	0.00	1,879.20-	0.00	20,006.42
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	328,066.78	0.00	18,225.01-	0.00	1,879.20-	0.00	307,962.57
	V. GENERAL PLANT							
3710	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730	TRANSPORTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3740	STORES DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3770	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3780	TOOLS, SHOP, AND GARAGE EQUIPME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3790	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION							
	OTHER GO PLANT ALLOCATION	339,838.70	0.00	18,225.01-	0.00	1,879.20-	0.00	319,734.49
	TOTAL DEPRECIATION							

ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT 250
SCHEDULE A-3a

SO. SAN FRANCISCO

CALIFORNIA WATER SERVICE COMPANY
W406 (U009) SCHEDULE A-3A
ANNUAL REPORT FOR DEPRECIATION
RUN 11.20.51 02/24/03
ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT NO. 250
SOUTH SAN FRANCISCO

ACCT NO.	DEPRECIABLE PLANT	BEG BALANCE	PROVISIONS RETIREMENT SALVAGE	C TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT						
3110	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
3120	COLLECTING & IMPOUNDING RESERVO	29,672.09	566.00	0.00	0.00	30,238.09
3130	LAKE, RIVER, AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
3140	SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00
3150	WELLS	163,382.67	3,546.00	0.00	0.00	166,928.67
3160	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
3170	OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	193,054.76	4,112.00	0.00	0.00	197,166.76
II. PUMPING PLANT						
3210	STRUCTURES AND IMPROVEMENTS	146,766.78	19,619.00	0.00	0.00	166,385.78
3220	BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3230	OTHER POWER PRODUCTION EQUIPMEN	0.00	0.00	0.00	0.00	0.00
3240	PUMPING EQUIPMENT	401,789.33	48,539.00	15,590.54	0.00	434,737.79
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	548,556.11	68,158.00	15,590.54	0.00	601,123.57
III. WATER TREATMENT PLANT						
3310	STRUCTURES AND IMPROVEMENTS	344.78	33.00	0.00	0.00	377.78
3320	WATER TREATMENT EQUIPMENT	154,547.25	64,978.00	0.00	0.00	219,525.25
	TOTAL WATER TREATMENT PLANT	154,892.03	65,011.00	0.00	0.00	219,903.03
IV. TRANS AND DIST PLANT						
3410	STRUCTURES AND IMPROVEMENTS	65,270.99	1,848.00	0.00	0.00	67,118.99
3420	RESERVOIRS AND TANKS	356,465.72	104,950.00	2,199.53	790.26	458,425.93
3430	TRANSMISSION & DISTRIBUTION MAI	3,943,359.38	339,609.00	39,968.67	6,502.94	4,239,196.66
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	1,359,338.82	196,708.00	6,484.82	2,192.17	1,547,373.32
3460	METERS	289,183.88	73,601.00	8,409.04	992.61	353,426.43
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	553,102.56	33,015.00	138.01	2,270.44	583,709.11
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	6,566,721.35	749,731.00	57,200.07	12,748.42	7,249,250.44
V. GENERAL PLANT						
3710	STRUCTURES AND IMPROVEMENTS	218,993.64	21,569.00	0.00	0.00	240,562.64
3720	OFFICE FURNITURE AND EQUIPMENT	63,043.03	122.00	0.00	0.00	63,165.03
3721	OFFICE EQUIPMENT - COMPUTERS	0.00	1,181.00	0.00	0.00	1,181.00
3730	TRANSPORTATION EQUIPMENT	120,863.04	18,222.00	48,798.17	11,722.90	102,009.77
3740	STORES DISTRIBUTION	21,742.10	666.00	0.00	0.00	22,408.10
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	22,264.27	1,271.00	2,846.56	0.00	20,688.71
3770	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3780	TOOLS, SHOP, AND GARAGE EQUIPME	38,128.71	3,173.00	9,309.47	0.00	31,992.24
3790	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	349.62	0.00	0.00	0.00	349.62
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	485,384.41	46,204.00	60,954.20	11,722.90	482,357.11
	DIST GO PLANT ALLOCATION	324,451.36	66,058.08	23,115.10	2,596.93	379,979.89
	OTHER GO PLANT ALLOCATION					
	TOTAL DEPRECIATION	8,273,060.02	999,274.08	156,859.91	17,066.41	9,129,780.80

SO. SAN FRANCISCO

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	7,981,344.69	7,448,648.17	532,696.52
25		601.2 Industrial Sales	702,239.04	771,678.07	(69,439.03)
26		601.3 Sales to Public Authorities	471,930.93	462,498.92	9,432.01
27		Sub-Total	9,155,514.66	8,682,825.16	472,689.50
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	0.00	0.00	0.00
34	603	603.1 Metered Sales, Irrigation Customers	0.06	0.00	0.06
		Sub-Total	0.06	0.00	0.06
37	604	Private Fire Protection Service	259,979.01	252,001.24	7,977.77
38	605	Public Fire Protection Service	7,993.66	7,738.56	255.10
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	76,099.23	62,772.12	13,327.11
43		Sub-Total	344,071.90	322,511.92	21,559.98
44		Total Water Service Revenue	9,499,586.62	9,005,337.08	494,249.54
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	6,350.00	9,638.97	(3,288.97)
48	612	Rent From Water Property	0.00	300.00	(300.00)
50	614	Other Water Revenues	32,677.34	23,642.75	9,034.59
51		Total Other Water Revenues	39,027.34	33,581.72	5,445.62
52		Total Operating Revenues	9,538,613.96	9,038,918.80	499,695.16

SCHEDULE B-3

OPERATING EXPENSE - CLASS A, B, AND C WATER

LN NO	ACCT NO	ACCOUNT (A)	UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
1		I. Source of Supply Expense			
2		Operation			
3	701	Operation Supervision and Engineering	3,132.76	6,306.04	(3,173.28)
5	702	Operation Labor and Expense	15,657.72	15,029.24	628.48
6	703	Miscellaneous Expense	0.00	0.00	0.00
7	704	Purchased Water	3,441,693.57	3,401,518.24	40,175.33
8		Maintenance			
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00
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	236.64	580.00	(343.36)
17	712	Maint. Of Supply Mains	0.00	0.00	0.00
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00
19		Total Source of Supply Expenses	3,460,720.69	3,423,433.52	37,287.17
20		II. Pumping Expenses			
21		Operation			
22	721	Operation Supervision and Engineering	13,543.33	17,359.65	(3,816.32)
24	722	Power Production Labor and Expenses	241.60	0.00	241.60
26	723	Fuel For Power Production	0.00	0.00	0.00
27	724	Pumping Labor and Expenses	93,620.34	96,944.58	(3,324.24)
28	725	Miscellaneous Expenses	20,204.04	8,874.98	11,329.06
29	726	Fuel or Power Purchased For Pumping	303,174.80	189,634.32	113,540.48
30		Maintenance			
31	729	Maint. Supervision and Engineering	2,287.50	235.76	2,051.74
33	730	Maint. Of Structures and Improvements	474.60	507.10	(32.50)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	20,578.10	12,926.02	7,652.08
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	454,124.31	326,482.41	127,641.90
38		III. Water Treatment Expenses			
39		Operation			
40	741	Operation Supervision and Engineering	6,675.64	9,395.51	(2,719.87)
42	742	Operation Labor and Expenses	38,840.15	46,211.21	(7,371.06)
43	743	Miscellaneous Expenses	126.32	121.48	4.84
44	744	Chemicals and Filtering Materials	7,887.31	16,993.62	(9,106.31)
45		Maintenance			
46	746	Maint. Supervision and Engineering	2,440.00	1,847.65	592.35
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	2,572.52	2,503.96	68.56
50		Total Water Treatment Expenses	58,541.94	77,073.43	(18,531.49)

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

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	40,721.74	30,934.54	9,787.20
5	752	Storage Facilities Expenses	34,432.90	15,334.47	19,098.43
7	753	Transmission and Distribution Lines	58,569.86	67,840.74	(9,270.88)
8	754	Meter Expenses	36,403.16	38,829.06	(2,425.90)
9	755	Customer Installation Expenses	44,229.61	46,055.78	(1,826.17)
10	756	Miscellaneous	20,754.43	46,727.65	(25,973.22)
11		Maintenance			
12	758	Maint. Supervision and Engineering	23,033.64	5,067.07	17,966.57
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	15,352.31	4,300.10	11,052.21
16	761	Maint. Of Transmission and Distribbut. Mains	75,014.72	124,095.97	(49,081.25)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	46,057.14	48,849.88	(2,792.74)
21	764	Maint. Of Meters	39,575.17	45,273.99	(5,698.82)
22	765	Maint. Of Hydrants	20,061.40	20,982.05	(920.65)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	454,206.08	494,291.30	(40,085.22)
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	19,900.20	21,447.29	(1,547.09)
29	772	Meter Reading Expenses	122,789.32	106,135.16	16,654.16
30	773	Customer Records and Collection Expenses	170,047.28	190,788.46	(20,741.18)
32	774	Miscellaneous Customer Accounting Expenses	31,985.04	24,103.05	7,881.99
33	775	Uncollectible Accounts	8,964.00	7,200.00	1,764.00
34		Total Customer Accounts Expense	353,685.84	349,673.96	4,011.88
35		VI. Sales Expenses			
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

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		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	0.00	0.00	0.00
5	792	Office Supplies and Other Expenses	1,388.98	9,994.62	(8,605.64)
6	793	Property Insurance	1,567.00	1,460.00	107.00
7	794	Injuries and Damages	32,101.90	17,986.87	14,115.03
8	795	Employees Pensions and Benefits	27,797.86	121,479.03	(93,681.17)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	131,659.84	125,831.99	5,827.85
12	798	Outside Service Employed	0.00	581.50	(581.50)
14	799	Miscellaneous General Expense	146,373.72	38,901.46	107,472.26
15		Maintenance			
16	805	Maintenance of General Plant	7,580.93	5,706.93	1,874.00
17		Total Administrative and General Expenses	348,470.23	321,942.40	26,527.83
18		VIII. Miscellaneous			
19	811	Rents	318.00	304.00	14.00
20	812	Admin. Exp. Transferred	(26,624.17)	(23,664.52)	(2,959.65)
20		Admin. Exp. Transferred - General Office	973,464.56	873,112.34	100,352.22
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	947,158.39	849,751.82	97,406.57
23		Total Operating Expenses	6,076,907.48	5,842,648.84	234,258.64

South San Francisco

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	123,219.77	108,219.77	15,000.00		
State corporate franchise tax	230,071.98	230,071.98			
State unemployment insurance tax	924.09	820.93			103.17
Other state and local taxes	2,050.00	2,050.00			
Federal unemployment insurance tax	739.28	656.74			82.54
Federal insurance contributions act	50,834.18	44,685.41			6,148.78
Other federal taxes	0.00	0.00			
Federal income tax	796,085.26	796,085.26			
General Office Allocation	39,301.64	39,301.64			
Total	1,243,226.21	1,221,891.73	15,000.00	0.00	6,334.48

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

Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from City of Daly City: Westborough Co. Water District								
30	Annual quantities purchased 0.9: 0.8: 2745.6 (Unit chosen) ² Million Gallons								
31	San Francisco Water Department								
32									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² 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.

³ 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			

SOUTH SAN FRANCISCO DISTRICT

WELL PRODUCTION - YEAR 2002

SCHEDULE D-1

<u>LOCATION</u>	<u>NIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2002 M.G.</u>	<u>2002 A.F.</u>	<u>HOURS</u>
Chestnut & Commercial	1-02	12	242	0.0	0.0	0
Chestnut & Commercial	1-14	16-24	462	37.0	0.1	6630
Chestnut & Commercial	1-15	14-8 *	377	29.6	0.1	4912
Chestnut & Commercial	1-17	16	478	0.8	0.0	1
Chestnut & Commercial	1-18	16-12	575	96.2	0.3	4034
Chestnut & Commercial	1-19	30-16	528	71.0	0.2	6668
Chestnut & Commercial	1-20	14-16-30	600	78.5	0.2	6670
Chestnut & Commercial	1-21	28-14	600	81.0	0.2	6632
GRAND TOTAL	8			394.1	1.2	

* 14-12-8-12

The production quantities from the wells listed above in many instances are not accurately metered quantities but determined by computation and are reported here as an approximation only.

CALIFORNIA WATER SERVICE COMPANY

SOUTH SAN FRANCISCO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2002

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<u>South San Francisco Area</u>				
Chestnut Ave. & Commercial	Sta. 001-Tank 1	Wells & Purchases	Steel	500 C
Chestnut St.	Sta. 005-Res. 2	"	Concrete	1,500 D
Off Swift Ave.	Sta. 008-Res. 1	"	"	1,500 D
Off Spruce Ave.	Sta. 004-Res. 4, Tank 3	"	Steel	250 D
do.	Sta. 004-Res. 4, Tank 4	"	"	250 D
Above Reservoir 4	Sta. 009-Tank 3	"	Redwood	50 D
Junipero Serra near Alta Vista	Sta. 013-Res.10, Tank 1	Purchases	Steel	500 D
Larch Ave. at Lincoln St.	Sta. 010-Tank 5	Wells & Purchases	Redwood	50 D
Off Hillside Blvd. near Evergreen	Sta. 011-Res. 7, Tank 1	Purchases	Steel	250 D
do.	Sta. 011-Res. 7, Tank 2	"	"	500 D
Off Stonegate Dr.	Sta. 012-Res. 9, Tank 1	Wells & Purchases	"	500 D
Hickey Blvd. w/o Longford	Sta. 014-Res. 11, Tank 1	Purchases	"	1,000 D
End of Green Park Terrace	Sta. 015-Res. 12, Tank 1	Wells & Purchases	"	1,000 D
			Subtotal	7,850
<u>Broadmoor Area</u>				
Stoneyford Dr. near Thornhill	Sta. 101-Tank 1	Purchases	Steel	250 D
	14		Total District	8,100

C - Collection D - Distribution



California Water Service Company Supply And Distribution Mains

Run Date: March 13, 2003

December 31, 2002

Department: SO. SAN FRANCISCO

<u>Pipe Size</u>	<u>Asbestos Cement</u>	<u>Cast Iron</u>	<u>Concrete Cylinder</u>	<u>Copper Tubing</u>	<u>Steel Standard</u>	<u>Steel Cement Lined</u>	<u>Steel Other</u>	<u>Ductile Iron</u>	<u>Plastic Pipe</u>	<u>Total</u>
3/4"				130	0		0		0	130
1"				1,927	0		0		0	1,927
1 - 1/4"					0				0	0
1-1/2"		0			0		0		0	0
2"		10,492		224	62		131		0	10,909
2-3/8"							0			0
2-1/2"					1,205		0			1,205
3"		0			0		0		0	0
3-1/2"					0		0		0	0
4"	31,691	37,181			13	0	9,066	285	815	79,051
4-1/2"					0		0			0
5"					0		0			0
5 - 1/2"										0
6"	183,762	90,038			108	133	913	16,395	17,530	308,879
7"					0		0			0
8"	116,824	34,639			1,224	1,387	4,474	18,744	17,587	194,879
9"					0		0			0
10"	19,872	0			8		1,220	104	0	21,204
10-3/4"					0		0			0
12"	114,247	2,091	0		1,793	2,519	881	26,003	6,402	153,936
12-3/4"					0					0
14"	0				0	1	0	0	0	1
15"							0			0
16"	1,539	0	0		255	338	0	4,930	3,760	7,062
17"										0
18"	2,884	15,068	279		0	740	0	257		19,228
19"										0
20"	0	0			0		0	0		0
21"										0
22"							0			0
24"							0			0
26"										0
27"										0
30"										0
33"										0
36"										0
37"										0
42"										0
Total	470,819	189,509	279	2,281	4,668	5,118	16,685	66,718	46,094	802,171

**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**

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

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

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	15466	15618		
Industrial	73	72		
Public Authorities	218	218		
Irrigation				
Other (specify)	68	30		
Sub-Total	15825	15938	0	0
Private Fire Connections			505	519
Public Fire Connections			1352	1352
Totals	15825	15938	1857	1871

SOUTH SAN FRANCISCO
SCHEDULE D-5
Number of Meters and Services
on Pipe Systems at End of Year

Size	Meters	Services
5/8 x 3/4 -in.	13741	
3/4 - in.	1	11741
1 - in.	1305	2241
1 1/4 - in.		
1 1/2 - in.	366	
2 - in.	521	899
2 1/2 - in.		
3 - in.	95	3
4 - in.	49	162
6 - in.	10	150
8 - in.	0	156
10 - in.	1	45
12 - in.		
Totals	16089	15397

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	_____ 35
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 6,902
2. More than 10, but less than 15 years	_____ 4,009
3. More than 15 years	_____ 5,173

South San Francisco

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Sub-total
	Jan	Feb	Mar	Apr	May	Jun		
Commercial	223	221	229	250	295	323	1541	
Industrial	22	20	21	24	27	26	140	
Public Authority	7	8	8	10	17	24	74	
Irrigation								
Other (specify)		2	2	2	2	2	10	
Total	252	251	260	286	341	375	1765	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	341	359	340	318	265	248	1871	3412	3474	
Industrial	43	28	28	27	14	23	163	303	303	
Public Authority	27	30	27	26	18	11	139	213	222	
Irrigation										
Other (specify)	4	1	12			4	21	31	23	
Total	415	418	407	371	297	286	2194	3959	4022	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 55280

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	171.61
		311,264.91
100.3. Construction work in progress	(G)	40,088.79
		429,180.78
241. Advances for construction		-4,583,685.06
265. Contributions in aid of construction		-5,128,362.71

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Tyrone Robinson

Address 341 No. Delaware Street, San Mateo, CA 94401

Telephone 650-588-3175

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2002 to December 31, 2002.

South San Francisco



Signature

Controller

Title

MAR 17 2003

Date

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