





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	30,624.36		-30,624.36	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	92,798.14			30,624.36	123,422.50
	<b>TOTAL INTANGIBLE PLANT</b>	92,798.14	30,624.36			123,422.50
<b>II. LAND PLANT</b>						
-306	LAND AND LAND RIGHTS	209,806.67				209,806.67
<b>III. SOURCE OF SUPPLY PLANT</b>						
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	4,387.17			179,917.20
316	SUPPLY MAINS	0.00				0.00
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	218,051.84	4,387.17			222,439.01
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	447,555.05				447,555.05
3211	PAVEMENT	17,606.83				17,606.83
324	PUMPING EQUIPMENT	1,571,482.55	5,732.29	-37,003.07	3,826.84	1,544,038.61
325	OTHER PUMPING PLANT	0.00				0.00
	<b>TOTAL PUMPING PLANT</b>	2,036,644.43	5,732.29	-37,003.07	3,826.84	2,009,200.49
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	332.61				332.61
332	WATER TREATMENT EQUIPMENT	1,289,250.81				1,289,250.81
	<b>TOTAL WATER TREATMENT PLANT</b>	1,289,583.42				1,289,583.42
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	94,025.17				94,025.17
3411	PAVEMENT	9,778.65				9,778.65
342	RESERVOIRS AND TANKS	1,610,531.67	319,889.66			1,930,421.33
3421	TANK PAINTING	235,823.97	3,246.21			239,070.18
343	TRANS AND DIST MAINS	17,278,306.23	802,276.64	-103,973.76	-3,826.74	17,972,782.37
344	FIRE MAINS	0.00				0.00
345	SERVICES	4,720,713.77	377,842.81	-21,085.24	-303.39	5,077,167.95
346	METERS	2,022,488.44	55,022.40	-17,186.12	1,092.10	2,061,416.82
348	HYDRANTS	1,622,341.62	58,624.95	-214.12		1,680,752.45
	<b>TOTAL TRANS AND DIST PLANT</b>	27,594,009.52	1,616,902.67	-142,459.24	-3,038.03	29,065,414.92
<b>VII. GENERAL PLANT</b>						
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	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	194,847.87				194,847.87
374	STORES EQUIPMENT	27,305.13				27,305.13
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	30,518.43				30,518.43
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	86,925.33				86,925.33
379	OTHER GENERAL PLANT	0.00				0.00
	<b>TOTAL OTHER GENERAL PLANT</b>	1,046,358.50				1,046,358.50
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	349.62				349.62
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,159,071.09	109,102.67	-153,378.77	-8,085.83	1,106,709.16
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL UNDISTRIBUTED ITE</b>	1,159,420.71	109,102.67	-153,378.77	-8,085.83	1,107,058.78
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	33,646,673.23	1,766,749.16	-332,841.08	-7,297.02	35,073,284.29

## SCHEDULE A-3

SOUTH SAN FRANCISCO

## 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	(G)	393,128.49							
			9,069,535.40		7,690.84		0.00		0.00	
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	65,979.77							
			793,758.00							
4	b) Charged to account No. 265		208,805.00							
5	c) Charged to clearing accounts	(G)	10,594.18							
			19,699.00							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	2,911.91							
			0.00	(B)	4,842.18					
8	Total Credits		1,101,747.86		4,842.18					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	153,457.01							
			179,721.32							
11	b) Cost of removal	(G)	0.00							
			31,946.06							
12	c) All other debits	(G)	(223.42)			(C)	0.00			
			(9,385.52)							
13	Total Debits		355,515.45				0.00			
14	Balances in reserves at end of year		10,208,896.30		12,533.02		0.00		0.00	
15	State method of determining depreciation charges:	Straight Line Remaining Life Method & Liberalized								
16										
17	(A) Depreciation on intracompany transfers	(B) Amortization charged to 504		(G) General Office Allocation						
18	(C) Amortization charged to 537									
19	Report depreciation in Federal Tax Return for year:	962,812.00								
20	Indicate nature of these items and accounts affected									
		(See Schedule A-3a opposite)								

ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT NO. 250  
SSF/BROADMOOR

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

ACCT NO.	DEPRECIABLE PLANT	BEG BALANCE	PROVISIONS	RETIREMENT SALVAGE	C TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
3120	COLLECTING & IMPOUNDING RESERVO	30,238.09	566.00	0.00	0.00	0.00	30,804.09
3130	LAKE, RIVER, AND OTHER INTAKES	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
3150	WELLS	166,928.67	3,546.00	0.00	0.00	0.00	170,474.67
3160	SUPPLY MAINS	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
	TOTAL SOURCE OF SUPPLY PLANT	197,166.76	4,112.00	0.00	0.00	0.00	201,278.76
<b>II. PUMPING PLANT</b>							
3210	STRUCTURES AND IMPROVEMENTS	169,157.21	19,619.00	0.00	0.00	0.00	188,776.21
3220	BOILER PLANT EQUIPMENT	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
3240	PUMPING EQUIPMENT	443,738.28	50,726.00	37,003.07-	0.00	0.00	457,461.21
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	612,895.49	70,345.00	37,003.07-	0.00	0.00	646,237.42
<b>III. WATER TREATMENT PLANT</b>							
3310	STRUCTURES AND IMPROVEMENTS	377.78	33.00	0.00	0.00	0.00	410.78
3320	WATER TREATMENT EQUIPMENT	219,525.25	64,978.00	0.00	0.00	0.00	284,503.25
	TOTAL WATER TREATMENT PLANT	219,903.03	65,011.00	0.00	0.00	0.00	284,914.03
<b>IV. TRANS AND DIST PLANT</b>							
3410	STRUCTURES AND IMPROVEMENTS	67,118.99	1,848.00	0.00	0.00	0.00	68,966.99
3420	RESERVOIRS AND TANKS	477,543.20	109,116.00	0.00	0.00	0.00	586,659.20
3430	TRANSMISSION & DISTRIBUTION MAI	4,431,905.15	379,919.00	104,051.61-	8,407.13	173.70	4,694,850.74
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	1,593,288.96	223,355.00	21,085.24-	2.10	8,216.64-	1,787,344.17
3460	METERS	383,641.18	83,247.00	17,186.12-	801.69	0.00	450,503.74
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	603,715.53	36,997.00	395.28-	0.92	2,226.79-	638,091.38
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	7,557,213.01	834,482.00	142,718.25-	9,211.84	173.68	8,226,416.22
<b>V. GENERAL PLANT</b>							
3710	STRUCTURES AND IMPROVEMENTS	240,562.64	21,569.00	0.00	0.00	0.00	262,131.64
3720	OFFICE FURNITURE AND EQUIPMENT	63,165.03	122.00	0.00	0.00	0.00	63,287.03
3721	OFFICE EQUIPMENT - COMPUTERS	1,181.00	1,181.00	0.00	0.00	0.00	2,362.00
3730	TRANSPORTATION EQUIPMENT	102,009.77	19,699.00	0.00	0.00	0.00	121,708.77
3740	STORES DISTRIBUTION	22,488.10	666.00	0.00	0.00	0.00	23,074.10
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	20,688.71	1,163.00	0.00	0.00	0.00	21,851.71
3770	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
3780	TOOLS, SHOP, AND GARAGE EQUIPME	31,992.24	3,912.00	0.00	0.00	0.00	35,904.24
3790	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	349.62	0.00	0.00	0.00	0.00	349.62
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	482,357.11	48,312.00	0.00	0.00	0.00	530,669.11
	DIST GO PLANT ALLOCATION	393,128.49	79,485.86	153,457.01-	86.00	137.42	319,380.76
	OTHER GO PLANT ALLOCATION						
	TOTAL DEPRECIATION	9,462,663.89	1,101,747.86	333,178.33-	9,297.84	311.10	10,208,896.30

ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT 250 SOUTH SAN FRANCISCO  
SCHEDULE A-3a

CALIFORNIA WATER SERVICE COMPANY  
W406 (U009) SCHEDULE A-3A

ANNUAL REPORT FOR DEPRECIATION

RUN 14.04.34 02/20/04

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	30,238.09	566.00	0.00	0.00	30,804.09
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	166,928.67	3,546.00	0.00	0.00	170,474.67
3160	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
3170	OTHER SOURCE OF SUPPLY PLANT	197,166.76	4,112.00	0.00	0.00	201,278.76
	II. PUMPING PLANT					
3210	STRUCTURES AND IMPROVEMENTS	166,385.78	19,619.00	0.00	0.00	186,004.78
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	434,737.79	50,726.00	37,003.07-	0.00	448,460.72
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	601,123.57	70,345.00	37,003.07-	0.00	634,465.50
	III. WATER TREATMENT PLANT					
3310	STRUCTURES AND IMPROVEMENTS	377.78	33.00	0.00	0.00	410.78
3320	WATER TREATMENT EQUIPMENT	219,525.25	64,978.00	0.00	0.00	284,503.25
	TOTAL WATER TREATMENT PLANT	219,903.03	65,011.00	0.00	0.00	284,914.03
	IV. TRANS AND DIST PLANT					
3410	STRUCTURES AND IMPROVEMENTS	67,118.99	1,848.00	0.00	0.00	68,966.99
3420	RESERVOIRS AND TANKS	458,425.93	109,116.00	0.00	0.00	567,541.93
3430	TRANSMISSION & DISTRIBUTION MAI	4,239,196.66	379,919.00	103,973.76-	8,407.13	4,502,220.10
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	1,547,373.32	223,355.00	21,085.24-	2.10	1,741,428.53
3460	METERS	353,426.43	83,247.00	17,186.12-	801.69	420,288.99
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	583,709.11	36,997.00	214.12-	0.92	619,937.81
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	7,249,250.44	834,482.00	142,459.24-	9,211.84	7,920,384.35
	V. GENERAL PLANT					
3710	STRUCTURES AND IMPROVEMENTS	240,562.64	21,569.00	0.00	0.00	262,131.64
3720	OFFICE FURNITURE AND EQUIPMENT	63,165.03	132.00	0.00	0.00	63,287.03
3721	OFFICE EQUIPMENT - COMPUTERS	1,181.00	1,181.00	0.00	0.00	2,362.00
3730	TRANSPORTATION EQUIPMENT	102,009.77	19,699.00	0.00	0.00	121,708.77
3740	STORES DISTRIBUTION	22,408.10	666.00	0.00	0.00	23,074.10
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	20,688.71	1,163.00	0.00	0.00	21,851.71
3770	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3780	TOOLS, SHOP, AND GARAGE EQUIPME	31,992.24	3,912.00	0.00	0.00	35,904.24
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	482,357.11	48,312.00	0.00	0.00	530,669.11
	DIST GO PLANT ALLOCATION	393,128.49	79,485.86	153,457.01-	86.00	319,380.76
	OTHER GO PLANT ALLOCATION					
	TOTAL DEPRECIATION	9,142,929.40	1,101,747.85	332,919.32-	9,297.84	9,891,092.51

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

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
3120	COLLECTING & IMPOUNDING RESERVO	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
3140	SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00
3150	WELLS	0.00	0.00	0.00	0.00	0.00
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	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	2,771.43
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	9,000.49	0.00	0.00	0.00	9,000.49
3250	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	11,771.92	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
3320	WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	TOTAL WATER TREATMENT PLANT	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
3420	RESERVOIRS AND TANKS	19,117.27	0.00	0.00	0.00	19,117.27
3430	TRANSMISSION & DISTRIBUTION MAI	192,708.49	77.85-	0.00	0.00	192,630.64
3440	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
3450	SERVICES	45,915.64	0.00	0.00	0.00	45,915.64
3460	METERS	30,214.75	0.00	0.00	0.00	30,214.75
3470	METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00
3480	HYDRANTS	20,006.42	181.16-	1,671.69-	0.00	18,153.57
3490	OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL TRANS AND DIST MAINS	307,962.57	259.01-	1,671.69-	0.00	306,031.87
	V. GENERAL PLANT					
3710	STRUCTURES AND IMPROVEMENTS	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
3721	OFFICE EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0.00	0.00
3730	TRANSPORTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3740	STORES DISTRIBUTION	0.00	0.00	0.00	0.00	0.00
3750	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3760	COMMUNICATIONS EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3770	POWER OPERATED EQUIPMENT	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
3790	OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
3900	OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00
3910	WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION					
	OTHER GO PLANT ALLOCATION					
	TOTAL DEPRECIATION	319,734.49	259.01-	1,671.69-	0.00	317,803.79

South 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		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	8,452,900.71	7,981,344.69	471,556.02
25		601.2 Industrial Sales	582,972.12	702,239.04	(119,266.92)
26		601.3 Sales to Public Authorities	481,470.95	471,930.93	9,540.02
27		Sub-Total	9,517,343.78	9,155,514.66	361,829.12
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	2,075.23	0.06	2,075.17
		Sub-Total	2,075.23	0.06	2,075.17
37	604	Private Fire Protection Service	268,368.18	259,979.01	8,389.17
38	605	Public Fire Protection Service	8,151.03	7,993.66	157.37
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	23,652.96	76,099.23	(52,446.27)
43		Sub-Total	300,172.17	344,071.90	(43,899.73)
44		Total Water Service Revenue	9,819,591.18	9,499,586.62	320,004.56
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	9,275.00	6,350.00	2,925.00
48	612	Rent From Water Property	300.00	0.00	300.00
50	614	Other Water Revenues	25,377.11	32,677.34	(7,300.23)
51		Total Other Water Revenues	34,952.11	39,027.34	(4,075.23)
52		Total Operating Revenues	9,854,543.29	9,538,613.96	315,929.33



## 4 South San Francisco

## SCHEDULE B-3

## 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		<b>I. Source of Supply Expense</b>			
2		Operation			
3	701	Operation Supervision and Engineering	11,940.35	3,132.76	8,807.59
5	702	Operation Labor and Expense	24,832.99	15,657.72	9,175.27
6	703	Miscellaneous Expense	7,797.29	0.00	7,797.29
7	704	Purchased Water	4,192,413.72	3,441,693.57	750,720.15
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	0.00	236.64	(236.64)
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	4,236,984.35	3,460,720.69	776,263.66
20		<b>II. Pumping Expenses</b>			
21		Operation			
22	721	Operation Supervision and Engineering	9,181.19	13,543.33	(4,362.14)
24	722	Power Production Labor and Expenses	106.20	241.60	(135.40)
26	723	Fuel For Power Production	0.00	0.00	0.00
27	724	Pumping Labor and Expenses	84,307.06	93,620.34	(9,313.28)
28	725	Miscellaneous Expenses	35,101.09	20,204.04	14,897.05
29	726	Fuel or Power Purchased For Pumping	5,500.92	303,174.80	(297,673.88)
30		Maintenance			
31	729	Maint. Supervision and Engineering	0.00	2,287.50	(2,287.50)
33	730	Maint. Of Structures and Improvements	5,956.89	474.60	5,482.29
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	19,578.72	20,578.10	(999.38)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	159,732.07	454,124.31	(294,392.24)
38		<b>III. Water Treatment Expenses</b>			
39		Operation			
40	741	Operation Supervision and Engineering	6,582.44	6,675.64	(93.20)
42	742	Operation Labor and Expenses	53,510.00	38,840.15	14,669.85
43	743	Miscellaneous Expenses	398.87	126.32	272.55
44	744	Chemicals and Filtering Materials	279.38	7,887.31	(7,607.93)
45		Maintenance			
46	746	Maint. Supervision and Engineering	0.00	2,440.00	(2,440.00)
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	114.98	2,572.52	(2,457.54)
50		Total Water Treatment Expenses	60,885.67	58,541.94	2,343.73

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	38,042.42	40,721.74	(2,679.32)	
5	752	Storage Facilities Expenses	14,160.76	34,432.90	(20,272.14)	
7	753	Transmission and Distribution Lines	78,282.26	58,569.86	19,712.40	
8	754	Meter Expenses	37,740.22	36,403.16	1,337.06	
9	755	Customer Installation Expenses	38,916.53	44,229.61	(5,313.08)	
10	756	Miscellaneous	42,310.60	20,754.43	21,556.17	
11		Maintenance				
12	758	Maint. Supervision and Engineering	20,607.62	23,033.64	(2,426.02)	
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00	
15	760	Maint. Of Reservoirs and Tanks	5,495.30	15,352.31	(9,857.01)	
16	761	Maint. Of Transmission and Distribbut. Mains	141,016.44	75,014.72	66,001.72	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	106,814.97	46,057.14	60,757.83	
21	764	Maint. Of Meters	45,410.07	39,575.17	5,834.90	
22	765	Maint. Of Hydrants	30,802.45	20,061.40	10,741.05	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		<b>Total Transmission and Distribution Exp.</b>	<b>599,599.64</b>	<b>454,206.08</b>	<b>145,393.56</b>	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	20,435.23	19,900.20	535.03	
29	772	Meter Reading Expenses	102,329.52	122,789.32	(20,459.80)	
30	773	Customer Records and Collection Expenses	171,126.22	170,047.28	1,078.94	
32	774	Miscellaneous Customer Accounting Expenses	19,525.73	31,985.04	(12,459.31)	
33	775	Uncollectible Accounts	19,030.58	8,964.00	10,066.58	
34		<b>Total Customer Accounts Expense</b>	<b>332,447.28</b>	<b>353,685.84</b>	<b>(21,238.56)</b>	
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		<b>Total Sales Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## 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	0.00	0.00	0.00
5	792	Office Supplies and Other Expenses	3,212.78	1,388.98	1,823.80
6	793	Property Insurance	1,913.00	1,567.00	346.00
7	794	Injuries and Damages	31,198.64	32,101.90	(903.26)
8	795	Employees Pensions and Benefits	0.00	27,797.86	(27,797.86)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	134,713.60	131,659.84	3,053.76
12	798	Outside Service Employed	1,379.09	0.00	1,379.09
14	799	Miscellaneous General Expense	216,704.01	146,373.72	70,330.29
15		Maintenance			
16	805	Maintenance of General Plant	905.39	7,580.93	(6,675.54)
17		Total Administrative and General Expenses	390,026.51	348,470.23	41,556.28
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	322.00	318.00	4.00
20	812	Admin. Exp. Transferred	(21,246.16)	(26,624.17)	5,378.01
20		Admin. Exp. Transferred - General Office	1,105,652.88	973,464.56	132,188.32
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	1,084,728.72	947,158.39	137,570.33
23		Total Operating Expenses	6,864,404.24	6,076,907.48	787,496.76

So S.F.

**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	143,427.66	118,827.66	24,600.00		
State corporate franchise tax	83,651.64	83,651.64			
State unemployment insurance tax	1,332.77	1,188.83			143.94
Other state and local taxes	2,050.00	2,050.00			
Federal unemployment insurance tax	761.59	679.34			82.25
Federal insurance contributions act	55,658.43	49,473.99			6,184.43
Other federal taxes					
Federal income tax	301,187.47	301,187.47			
General Office Allocation	39,373.66	39,373.66			
<b>Total</b>	<b>627,443.21</b>	<b>596,432.58</b>	<b>24,600.00</b>	<b>0.00</b>	<b>6,410.62</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	WELLS				Pumping Capacity		Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water	(Unit) <sup>2</sup>	(Unit) <sup>2</sup>		
10									
11									
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used (Unit) <sup>2</sup>	Remarks		
18									
19									
20	Designation	Location	Number	Maximum	Minimum				
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from San Francisco Water Dept: City of Daly City:								
30	Annual quantities purchased 3276.6:0.1: 0.0 (Unit chosen) <sup>2</sup> Million Gallons								
31	Westborough Co Water Dist								
32									

NOT APPLICABLE

SEE ATTACHED SCHEDULE

NOT APPLICABLE

<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			

SEE ATTACHED SCHEDULE

**SOUTH SAN FRANCISCO DISTRICT**

**WELL PRODUCTION - YEAR 2003**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2003 M.G.</u>	<u>2003 A.F.</u>	<u>HOURS</u>
Chestnut & Commercial	1-02	12	242	0.0	0.0	0
Chestnut & Commercial	1-14	16-24	462	0.0	0.0	0
Chestnut & Commercial	1-15	14-8 *	377	0.0	0.0	0
Chestnut & Commercial	1-17	16	478	0.0	0.0	0
Chestnut & Commercial	1-18	16-12	575	0.0	0.0	0
Chestnut & Commercial	1-19	30-16	528	0.0	0.0	0
Chestnut & Commercial	1-20	14-16-30	600	0.0	0.0	0
Chestnut & Commercial	1-21	28-14	600	0.0	0.0	0
<b>GRAND TOTAL</b>	<b>8</b>			<b>0.0</b>	<b>0.0</b>	

\* 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, 2003**

**SCHEDULE D - 2**

<u>LOCATION</u>	<u>DESIGNATION</u>	<u>FILLED FROM WHAT SOURCE</u>	<u>TYPE</u>	<u>CAPACITY (1000 gal)</u>
<b><u>South San Francisco Area</u></b>				
Chestnut Ave. & Commercial	Sta. 001-Tank 1	Wells & Purchases	Steel	500 C
	Sta. 001-Tank 2	Raw Water	"	75
Chestnut St.	Sta. 005-Res. 2	Wells & Purchases	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
			<b>Subtotal</b>	<b>7,925</b>
<b><u>Broadmoor Area</u></b>				
Stoneyford Dr. near Thornhill	Sta. 101-Tank 1	Purchases	Steel	250 D
	<hr/> <b>15</b> <hr/>		<b>Total District</b>	<b>8,175</b>

C - Collection    D - Distribution





**California Water Service Company  
Supply And Distribution Mains**

Run Date: February 26, 2004

DEC 31, 2003

CWPLNTMS.RPT

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"				1,837	0		0		0	1,837
1 -1/4"					0					0
1-1/2"		0			0				0	0
2"		10,192		224	62		131		0	10,609
2-3/8"							0			0
2-1/2"					1,205		0			1,205
3"		0			-150		0		0	-150
3-1/2"					0		0		0	0
4"	31,475	36,624			13	0	7,066	403	815	76,396
4-1/2"					0		0			0
5"					0		0			0
5 -1/2"										0
6"	180,761	89,698			108	133	913	16,287	17,718	305,618
7"					0		0			0
8"	116,124	34,597			1,224	1,387	4,474	19,125	17,589	194,520
9"					0		0			0
10"	19,825	0			8		1,220	104	0	21,157
10-3/4"					0		0			0
12"	114,179	2,091	0		1,403	2,642	881	26,449	6,402	154,047
12-3/4"					0					0
14"	0				0	1	0	0	0	1
15"							0			0
16"	1,539	0	0		0	338	0	4,930	3,760	6,807
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
24"							0			0
26"							0			0
27"										0
30"										0
33"										0
36"										0
37"										0
42"							0			0
<b>Total</b>	<b>466,787</b>	<b>188,270</b>	<b>279</b>	<b>2,191</b>	<b>3,873</b>	<b>5,241</b>	<b>14,685</b>	<b>67,555</b>	<b>46,284</b>	<b>795,165</b>

**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	_____
<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****SSF****Number of Active Service Connections**

	<b>Metered-</b>		<b>Flat Rate-</b>	
	<b>Dec. 31</b>		<b>Dec. 31</b>	
	<b>Prior</b>	<b>Current</b>	<b>Prior</b>	<b>Current</b>
	<b>Year</b>	<b>Year</b>	<b>Year</b>	<b>Year</b>
<b>Commercial (including domestic)</b>	<b>15618</b>	<b>15751</b>		
<b>Industrial</b>	<b>72</b>	<b>71</b>		
<b>Public Authorities</b>	<b>218</b>	<b>220</b>		
<b>Irrigation</b>				
<b>Other (specify)</b>	<b>30</b>	<b>24</b>		
<b>Sub-Total</b>	<b>15938</b>	<b>16066</b>	<b>0</b>	<b>0</b>
<b>Private Fire Connections</b>			<b>519</b>	<b>535</b>
<b>Public Fire Connections</b>			<b>1352</b>	<b>1386</b>
<b>Totals</b>	<b>15938</b>	<b>16066</b>	<b>1871</b>	<b>1921</b>

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.	13750	
3/4 - in.	1	12984
1 - in.	1436	2298
1 1/4 - in.		
1 1/2 - in.	378	
2 - in.	522	979
2 1/2 - in.		
3 - in.	96	3
4 - in.	49	182
6 - in.	10	165
8 - in.		164
10 - in.		44
12 - in.		2
OTHER	1	
<b>Totals</b>	<b>16243</b>	<b>16821</b>

**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	42
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	6,567
2. More than 10, but less than 15 years	3,302
3. More than 15 years	6,465

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	Total	Total Prior Yr		
	Jan	Feb	Mar	Apr	May	Jun	Jul				Aug	Sep
Commercial	226	330	221	252	251	283	1563					
Industrial	21	18	23	24	24	25	135					
Public Authority	8	7	7	9	11	7	49					
Irrigation												
Other (specify)	2	-3	1	1		2	3					
<b>Total</b>	<b>257</b>	<b>352</b>	<b>252</b>	<b>286</b>	<b>286</b>	<b>317</b>	<b>1750</b>					
Commercial	348	360	350	335	272	225	1890	3453	3412			
Industrial	29	30	46	31	8	34	178	313	303			
Public Authority	30	36	30	23	20	11	150	199	213			
Irrigation												
Other (specify)		1	1				2	5	31			
<b>Total</b>	<b>407</b>	<b>427</b>	<b>427</b>	<b>389</b>	<b>300</b>	<b>270</b>	<b>2220</b>	<b>3970</b>	<b>3959</b>			
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:										Total Population Served: 55660		

## 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)	314.83
		294,182.43
100.3. Construction work in progress	(G)	83,159.92
		429,161.89
241. Advances for construction		-4,591,507.80
265. Contributions in aid of construction		-5,116,518.92

(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, 2003 to December 31, 2003.

South San Francisco



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>