

Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS A  
WATER UTILITIES

U# 87-W

2000  
ANNUAL REPORT  
OF

---

CITIZENS UTILITIES COMPANY OF CALIFORNIA

---

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

4701 BELOIT DRIVE, SACRAMENTO , CALIFORNIA

(OFFICIAL MAILING ADDRESS)

95838

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001

(FILE TWO COPIES IF THREE RECEIVED)

## **INSTRUCTIONS**

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
ATTN: KENNETH LOUIE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

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 Oath, on the last page, must be signed by an officer, partner or owner, not by a public accountant.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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.
9. This report must cover a calander year, from January 1 through December 31. Fiscal year reports will not be accepted.

# **INSTRUCTIONS**

## **FOR PREPARATION OF**

### **SELECTED FINANCIAL DATA SHEET**

#### **FOR CLASS A, B, C AND D, WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Year 2000

NAME OF UTILITY CITIZENS UTILITIES COMPANY OF CALIF. PHONE 203-329-8800

PERSON RESPONSIBLE FOR THIS REPORT Kenneth L. Cohen  
(Prepared from information in the 2000 Annual Report)

	1/1/2000	12/31/2000	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	195,730	210,794	203,262
2 Land and Land Rights	3,128,499	3,125,811	3,127,155
3 Depreciable Plant	115,688,836	117,518,176	116,603,506
4 Gross Plant in Service	119,013,065	120,854,781	119,933,923
5 Less: Accumulated Depreciation	34,856,819	38,235,488	36,546,154
6 Net Water Plant in Service	84,156,246	82,619,293	83,387,769
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	3,362,222	5,797,198	4,579,710
9 Materials and Supplies	172,359	165,217	168,788
10 Less: Advances for Construction	(27,093,150)	(26,392,945)	(26,743,048)
11 Less: Contributions in Aid of Construction	(6,682,947)	(6,482,662)	(6,582,805)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(5,605,134)	(6,297,865)	(5,951,500)
13 Net Plant Investment	48,309,596	49,408,236	48,858,914
<b>CAPITALIZATION</b>			
14 Common Stock	1,625,000	1,625,000	1,625,000
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	88,936,586	88,936,586	88,936,586
17 Retained Earnings	176,199,823	179,745,415	177,972,619
18 Common Stock and Equity (Lines 14 through 17)	266,761,409	270,307,001	268,534,205
19 Preferred Stock	1,000,000	1,000,000	1,000,000
20 Long-Term Debt	3,685,883	3,685,883	3,685,883
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	271,447,292	274,992,884	273,220,088

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2000

NAME OF UTILITY Citizens Utilities Co. of Calif. PHONE 203-329-8800

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	9,109,495
24 Fire Protection Revenue	262,369
25 Other Revenue	989,306
26 Metered Water Revenue	10,171,589
27 Total Operating Revenue	20,532,759
28 Operating Expenses	9,012,980
29 Depreciation Expense (Composite Rate 3.06 %)	4,409,360
30 Amortization and Property Losses	-
31 Property Taxes	539,158
32 Taxes Other Than Income Taxes	2,485,488
33 Total Operating Revenue Deduction Before Taxes	16,446,986
34 California Corp. Franchise Tax	-
35 Federal Corporate Income Tax	633,291
36 Total Operating Revenue Deduction After Taxes	17,080,277
37 Net Operating Income (Loss) - California Water Operations	3,452,482
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(143,155)
39 Income Available for Fixed Charges	
40 Interest Expense	50,822
41 Net Income (Loss) Before Dividends	3,544,815
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	3,544,815

**OTHER DATA**

44 Refunds of Advances for Construction	1,209,327
45 Total Payroll Charged to Operating Expenses	-
46 Purchased Water	377,267
47 Power	2,169,409
<b>48 Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,672,481
b. Pre-TRA 1986 Advances for Construction	7,811,590
c. Post TRA 1986 Contributions in Aid of Construction	4,810,181
d. Post TRA 1986 Advances for Construction	18,581,355

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		13,296	13,496	13,396
50 Flat Rate Service Connections		46,725	46,901	46,813
51 Total Active Service Connections		60,021	60,397	60,209

**GENERAL INFORMATION**

1 Name under which utility is doing business:

CITIZENS UTILITIES COMPANY OF CALIFORNIA

2 Official mailing address:

4701 BELOIT DRIVE, SACRAMENTO, CALIFORNIA ZIP 95838

3 Name and title of person to whom correspondence should be addressed:

ROBERT S. ROSCOE P.E. - GENERAL MANAGER Telephone: 916-568-4200

4 Address where accounting records are maintained:

4701 BELOIT DRIVE, SACRAMENTO, CALIFORNIA

5 Service Area (Refer to district reports if applicable):

FELTON, SACRAMENTO, MONTARA AND LARKFIELD

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: SEE INDIVIDUAL REPORTS

Address: Telephone:

7 OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Corporation (corporate name) CITIZENS COMMUNICATIONS COMPANY

Organized under laws of (state) DELAWARE Date: Nov. 12, 1935

Principal Officers:

(Name) Scott N. Schneider	(Title) Chairman
(Name) Rudy J. Graf	(Title) President
(Name) Robert J. Larson	(Title) Vice President and CAO
(Name) Donald B. Armour	(Title) Vice President and Treasurer
(Name) L. Russell Mitten	(Title) Secretary
(Name) Virginia L. Coogle	(Title) Assistant Secretary

8 Names of associated companies: None

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

_____	Date: _____
<u>N/A</u>	Date: _____
_____	Date: _____
_____	Date: _____

10 Use the space below for supplementary information or explanations concerning this report:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	A-1	126,651,980	122,375,287
3	107	Utility plant adjustments			
4		Total utility plant		126,651,980	122,375,287
5	250	Reserve for depreciation of utility plant	A-3	38,235,488	34,856,819
6	251	Reserve for amortization of limited term utility investments	A-3		
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		38,235,488	34,856,819
9		Total utility plant less reserves		88,416,492	87,518,468
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	A-2	248,228	434,545
13	253	Reserve for depreciation and amortization of other property	A-3	55,273	51,544
14		Other physical property less reserve		192,955	383,001
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5		
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		192,955	383,001
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		58,792	(82,170)
23	121	Special deposits	A-8	163,944	608,326
24	122	Working funds			12,815
25	123	Temporary cash investments			
26	124	Notes receivable	A-9		
27	125	Accounts receivable		4,694,102	4,687,807
28	126	Receivables from associated companies	A-10	226,113,087	223,599,721
29	131	Materials and supplies		165,217	172,359
30	132	Prepayments	A-11	32,617	47,466
31	133	Other current and accrued assets	A-12		
32		Total current and accrued assets		231,227,759	229,046,324
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	A-13		
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges		426,983	308,815
38	143	Clearing accounts		-	(185,945)
39	144	Other work in progress		(52,907)	
40	146	Other deferred debits	A-15	813,115	668,971
41		Total deferred debits		1,187,191	791,841
42		Total assets and other debits		321,024,397	317,739,634
43					

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
2	200	Common capital stock	A-18	1,625,000	1,625,000
3	201	Preferred capital stock	A-18	1,000,000	1,000,000
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	A-19		
6	150	Discount on capital stock	A-16		
7	151	Capital stock expense	A-17		
8	270	Capital surplus	A-20	88,936,586	88,936,586
9	271	Earned surplus	A-21	179,745,415	176,199,823
10		Total corporate capital and surplus		271,307,001	267,761,409
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	A-22		
14	205	Undistributed profits of proprietorship or partnership	A-23		
15		Total proprietary capital		-	-
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	A-24		
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25		
21	213	Miscellaneous long-term debt	A-26	3,685,883	3,685,883
22		Total long-term debt		3,685,883	3,685,883
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	A-28		
26	221	Notes receivable discounted			
27	222	Accounts payable		1,686,504	621,436
28	223	Payables to associated companies	A-29		
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits			
33	228	Taxes accrued	A-31	235,366	318,680
34	229	Interest accrued			
35	230	Other current and accrued liabilities	A-30	1,273,955	1,344,555
36		Total current and accrued liabilities		3,195,825	2,284,671
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	A-13		
40	241	Advances for construction	A-32	26,392,945	27,093,150
41	242	Other deferred credits	A-33	9,947,513	10,196,320
42		Total deferred credits		36,340,458	37,289,470
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	A-34	12,568	35,254
46	255	Insurance reserve	A-34		
47	256	Injuries and damages reserve	A-34		
48	257	Employees' provident reserve	A-34		
49	258	Other reserves	A-34		
50		Total reserves		12,568	35,254
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	A-35	6,482,662	6,682,947
54		Total liabilities and other credits		321,024,397	317,739,634



**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	B-1	20,532,759
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	9,012,980
6	503	Depreciation	A-3	4,409,360
7	504	Amortization of limited-term utility investments	A-3	
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	3,657,937
11		Total operating revenue deductions		17,080,277
12		Net operating revenues		3,452,482
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		3,452,482
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		3,697
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	190,143
24	527	Nonoperating revenue deductions - Dr.	B-8	
25		Total other income		193,840
26		Net income before income deductions		3,646,322
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		90,874
30	531	Amortization of debt discount and expense	A-13	
31	532	Amortization of premium on debt - Cr.	A-13	
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	B-9	
35	536	Interest charged to construction - Cr.		(40,052)
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	50,685
38		Total income deductions		101,507
39		Net income		3,544,815
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		3,544,815
46				

**SCHEDULE A-1**  
**Account 100 - 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	100 - 1	Utility plant in service (Schedule A-1a)	119,013,065	2,793,642	936,666	(15,259)	120,854,782
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	3,362,222		xxxxxxxxxx	2,434,976	5,797,198
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments			xxxxxxxxxx		
6	100 - 6	Utility plant in process of reclassification	-				-
7		<b>Total utility plant</b>	<b>122,375,287</b>	<b>2,793,642</b>	<b>936,666</b>	<b>2,419,717</b>	<b>126,651,980</b>

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

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)
8		<b>I. INTANGIBLE PLANT</b>					
9	301	Organization	13,252	-	-	-	13,252
10	302	Franchises and consents (Schedule A-1b)	28,734	-	-	-	28,734
11	303	Other intangible plant	153,744	15,064	-	-	168,808
12		<b>Total intangible plant</b>	<b>195,730</b>	<b>15,064</b>	<b>-</b>	<b>-</b>	<b>210,794</b>
13							
14		<b>II. LANDED CAPITAL</b>					
15	306	Land and land rights	3,128,499	-	2,788	100	3,125,811
	306P	Landed Capital - Other physical property	(141,431)	-	-	141,431	-
16		<b>Total landed capital</b>	<b>2,987,068</b>	<b>-</b>	<b>2,788</b>	<b>141,531</b>	<b>3,125,811</b>
17		<b>III. SOURCE OF SUPPLY PLANT</b>					
18	311	Structures and improvements	226,623	138	-	1	226,762
	311P	Structures and improvements - Other	(712)	-	-	712	-
19	312	Collecting and impounding reservoirs	126,366	-	(14)	(1)	126,379
20	313	Lake, river and other intakes	-	-	-	-	-
21	314	Springs and tunnels	18,971	-	-	-	18,971
22	315	Wells	5,942,607	115,913	20,741	-	6,037,779
	315P	Infiltration galleries and tunnels	(1,430)	-	-	1,430	-
23	316	Supply mains	-	-	-	-	-
24	317	Other source of supply plant	-	-	-	-	-
25		<b>Total source of supply plant</b>	<b>6,312,425</b>	<b>116,051</b>	<b>20,727</b>	<b>2,142</b>	<b>6,409,891</b>
26							
27		<b>IV. PUMPING PLANT</b>					
28	321	Structures and improvements	4,598,743	16,837	16,266	(188,780)	4,410,534
	321P	Structures and improvements - Other	(41,721)	-	-	41,721	-
29	322	Boiler plant equipment	-	-	-	-	-
30	323	Other power production equipment	-	-	-	-	-
31	324	Pumping equipment	10,881,129	536,245	131,141	-	11,286,233
32	325	Other pumping plant	-	5,020	-	-	5,020
33		<b>Total pumping plant</b>	<b>15,438,151</b>	<b>558,102</b>	<b>147,407</b>	<b>(147,059)</b>	<b>15,701,787</b>
34							
35		<b>V. WATER TREATMENT PLANT</b>					
36	331	Structurea and improvements	2,877,157	41,680	20,268	(1,287)	2,897,282
37	332	Water treatment equipment	8,592,541	720,960	256,392	(15,012)	9,042,097
38		<b>Total water treatment plant</b>	<b>11,469,698</b>	<b>762,640</b>	<b>276,660</b>	<b>(16,299)</b>	<b>11,939,379</b>

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant In Service - Concluded**

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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	95,864	59,284	1	-	155,147
3	342	Reservoirs and tanks	4,912,163	19,378	15,375	2	4,916,168
	342P	Reservoirs and tanks - Other	(1,023)	-	-	1,023	-
4	343	Transmission and distribution mains	45,273,414	439,560	69	3,507	45,716,412
5	344	Fire mains	-	-	-	-	-
6	345	Services	14,662,905	110,731	6,685	(1,402)	14,765,549
7	346	Meters	2,485,706	19,564	79	-	2,505,191
8	347	Meter installations	-	-	-	-	-
9	348	Hydrants	6,275,824	41,299	1,225	(4)	6,315,894
10	349	Other transmission and distribution plant	-	-	-	-	-
11		Total transmission and distribution plant	73,704,853	689,816	23,434	3,126	74,374,361
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	2,863,327	-	-	(1)	2,863,326
15	372	Office furniture and equipment	517,549	4,370	18,010	(1)	503,908
	372.1	Computer Equipment	2,033,877	19,928	75,972	1,299	1,979,132
16	373	Transportation equipment	1,233,705	387,084	368,479	(2)	1,252,308
	373.1	Transportation equip- Heavy Trucks	255,683	-	2,409	1	253,275
17	374	Stores equipment	-	-	-	-	-
18	375	Laboratory equipment	139,664	4,178	-	2	143,844
19	376	Communication equipment	1,241,427	72,137	-	2	1,313,566
20	377	Power operated equipment	275,567	-	748	-	274,819
21	378	Tools, shop and garage equipment	309,286	163,086	32	(2)	472,338
22	379	Other general plant	35,055	1,186	-	1	36,242
23		Total general plant	8,905,140	651,969	465,650	1,299	9,092,758
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	-	-	-	-	-
27	391	Utility plant purchased	-	-	-	-	-
28	392	Utility plant sold	-	-	-	-	-
29		Total undistributed items	-	-	-	-	-
30		Total utility plant in service	119,013,065	2,793,642	936,666	(15,260)	120,854,781

**SCHEDULE A-1b**  
**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)	Amount at which Carried in Account1 (e)
31					
32	SEE ATTACHED SCHEDULE				
33					
34					
35		Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxx		

1 The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

CITIZENS UTILITIES COMPANY OF CALIFORNIA  
FRANCHISES AND CONSENTS

SCHEDULE A-1b

PROPERTY	NAME OF ORIGINAL GRANTOR	DATE OF GRANT	TERM YEARS	DATE OF ACQUISITION BY UTILITY	AMOUNT CARRIED ON ACCOUNT
Felton	State Water Resources Control Board Division of Water Rights-Permit #5137, License #9742	April 19, 1971	Not Available	April 19, 1971	999
Arden	Sacramento County	Not Available	Not Available	Not Available	4,162
(P.U.C. Decision # 51527)					
Citizens Suburban	Sacramento County Ordinance #500 Ordinance #542	July 20, 1955 August 6, 1956	50	July 20, 1955 August 6, 1956	3,850
Parkway	Sacramento County Ordinance #492 Ordinance #713 Ordinance #458 Ordinance #878 Ordinance #489 Ordinance #1223	May 18, 1955 August 22, 1960 September 2, 1953 April 28, 1965 April 6, 1955 February 20, 1979	50 5	May 18, 1955 August 22, 1960 September 2, 1953 April 28, 1965 April 6, 1955 February 20, 1979	4,700
Royal Oaks	Sacramento County Ordinance #488	April 6, 1955	5	April 6, 1955	4,205
Lincoln Oaks	Sacramento County Ordinance #499	(1) July 20, 1955		(1) July 20, 1955	
Sunrise	Sacramento County Ordinance #1158 Ordinance #1228 Ordinance #1248 Ordinance #1254	June 16, 1975 May 6, 1980 July 27, 1982 November 2, 1982	50 50 50	June 16, 1975 May 6, 1980 July 27, 1982 November 2, 1982	75 624 -
Sacramento	Placer County Ordinance #4609-B	Sept.30, 1994	50	Sept.30, 1994	6,412
Total					25,027
(1)	Amended by:	Ordinance #523 - February 15, 1956 Ordinance #540 - July 25, 1956			(2)

(2) Does not agree to Schedule A-1a line 10 as Ordinance 486 for \$3,707 has been excluded from this schedule, but not retired as of 12/31/00. This will be retired in 2001.

**SCHEDULE A-1c**  
**Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1				
2				
3	NONE			
4				
5				
6				
7				
8				
9	Total	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx	

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

Line No	Name and Description of Property (a)	Book Value End of Year (b)
10	Landed Capital- Bennett Springs- Felton	19,508
11	Landed Capital - Bull Creek Water Shed - Felton	117,264
12	Landed Capital - Mass Beach Tank Site - Montara	850
13	Landed Capital - (Multiple Locations) - Sacramento	3,809
14	Structures and Improvements - Sacramento	104,344
15	Infiltration Galleries and Tunnels	1,430
16	Reservoirs and Tanks - Sacramento	1,023
17		
18		
19		
20		
21		
22		
23		
24	Total (1)	248,228

(1) The reduction in Other Physical Property is due to an adjustment related to an asset for Plant in Service recorded to Other Physical Property during a system conversion in 1999. This asset was moved to Plant in Service in 2000.

**SCHEDULE A-3**

**Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves**

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)
1	Balance in reserves at beginning of year	34,856,819			51,544
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	4,405,571			3,789
4	(b) Charged to Account 265	239,308			-
5	(c) Charged to clearing accounts	10,639			-
6	(d) Salvage recovered	251,867			-
7	(e) All other credits	-			796
8	Total credits	4,907,385			4,585
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	936,666			
11	(b) Cost of removal	140,849			
12	(c) All other debits <sup>(2)</sup>	451,201			856
13	Total debits	1,528,716			856
14	Balance in reserve at end of year	38,235,488			55,273
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.51%
17					
18	(2) EXPLANATION OF ALL OTHER DEBITS:				
19	\$393,904 Charges from other affiliates included in depreciation expense, not part of				
20	accumulated depreciation				
21	\$52,907 Adjustments associated with reg function discrepancy to be reclassified from				
22	Reg 250 to Reg 144 in 2001				
23	\$(2,788) Gain on sale of land				
24	\$7,178 Miscellaneous amounts				
25					
26					
27	(3) EXPLANATION OF ALL OTHER CREDITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )			
37	(b) Liberalized	( )			
38	(1) Double declining balance	( )			
39	(2) ACRS	( )			
40	(3) MACRS	( )			
41	(4) Others	( )			
42	(c) Both straight line and liberalized	(X)			

See Attachment 1

**SCHEDULE A-3a**

**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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements	32,556	7,450	96	-	39,910
3	312	Collecting and impounding reservoirs	12,619	2,744	-	-	15,363
4	313	Lake, river and other intakes	-	-	-	-	-
5	314	Springs and tunnels	3,644	435	-	-	4,079
6	315	Wells	2,648,181	196,202	46,299	-	2,798,084
7	316	Supply mains	-	-	-	-	-
8	317	Other source of supply plant	-	-	-	-	-
9		Total source of supply plant	2,697,000	206,831	46,395	-	2,857,436
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	1,031,246	134,008	24,881	-	1,140,373
13	322	Boiler plant equipment	-	-	-	-	-
14	323	Other power production equipment	-	-	-	-	-
15	324	Pumping equipment	3,446,442	630,555	131,141	(6,748)	3,939,108
16	325	Other pumping plant	-	-	-	-	-
17		Total pumping plant	4,477,688	764,563	156,022	(6,748)	5,079,481
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	960,713	139,394	20,268	-	1,079,839
21	332	Water treatment equipment	2,798,362	493,174	365,779	111,073	3,036,830
22		Total water treatment plant	3,759,075	632,568	386,047	111,073	4,116,669
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements	20,718	2,224	1	-	22,941
26	342	Reservoirs and tanks	2,242,551	147,436	15,374	-	2,374,613
27	343	Transmission and distribution mains	11,582,773	1,003,669	23,250	(41,811)	12,521,381
28	344	Fire mains	-	-	-	-	-
29	345	Services	3,870,827	1,056,210	6,799	76,466	4,996,704
30	346	Meters	855,612	149,602	35,581	(43,922)	925,711
31	347	Meter installations	-	-	-	-	-
32	348	Hydrants	2,157,472	157,952	1,225	-	2,314,199
33	349	Other transmission and distribution plant	-	-	-	-	-
34		Total trans. and distribution plant	20,729,953	2,517,093	82,230	(9,267)	23,155,549
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	636,203	68,935	191,117	-	514,021
38	372	Office furniture and equipment	237,715	50,154	18,010	-	269,859
	372	Computer Equipment	554,611	315,625	75,972	253	794,517
39	373	Transportation equipment	583,210	199,739	425,901	30,639	387,687
	373	Transportation equip- Heavy Trucks	69,182	34,026	4,622	(14,933)	83,653
40	374	Stores equipment	-	-	-	-	-
41	375	Laboratory equipment	78,762	7,235	-	-	85,997
42	376	Communication equipment	331,311	213,977	-	-	545,288
43	377	Power operated equipment	136,919	29,220	748	-	165,391
44	378	Tools, shop and garage equipment	136,677	31,594	32	-	168,239
45	379	Other general plant	428,513	6,747	423,560	-	11,700
46	390	Other tangible property	-	-	-	-	-
47	391	Water plant purchased	-	-	-	-	-
48		Total general plant	3,193,103	957,252	1,139,962	15,959	3,026,352
49		Total	34,856,819	5,078,307	1,810,656	111,017	38,235,487

See Attachment 1

**Attachment I**  
**California Water**  
**Reconciliation of Sch. A-3 and Sch. A-3a**

Credits

Sch A-3 - Total Credits	4,907,385	
Less: Sch A-3 - Salvage recovered	<u>251,867</u>	
Sch A-3 -Credits to Reserve During Year Excl. Salvage	4,655,518	
	(393,904)	Depreciation from affiliates
	(7,178)	Adjustments related to charges to vehicle expense
	153	Retirements
	384	Depreciation (Credit to expense)
	24,061	Transfers between business areas
		Adjustments related to prior year charges in general ledger, allocated to AM Module (sub ledger) in 2000
	799,273	
Sch A-3a -Credits to Reserve During Year Excl. Salvage	<u><u>5,078,307</u></u>	422,789

Debits

Sch A-3 - Total Debits	1,528,716	
Less: Sch A-3 - Cost of removal	<u>140,849</u>	
Sch A-3 -Debits to Reserve During Year Excl. Cost Removal	1,387,867	
	(393,904)	Depreciation from affiliates
	(7,178)	Adjustments related to charges to vehicle expense
	153	Retirements
	384	Depreciation (Credit to expense)
	24,061	Transfers between business areas
		Adjustments related to prior year charges in general ledger, allocated to AM Module (sub ledger) in 2000
	799,273	
Sch A-3a -Debits to Reserve During Year Excl. Cost Removal	<u><u>1,810,656</u></u>	422,789

The variances above are due to reporting differences on Schedule A-3 and Schedule A-3a.



**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2		NONE					
3							
4							
5							
6							
7		Totals <sup>1</sup>					

<sup>1</sup> The total should agree with the balance at the end of the year in Account 111 on page 5.

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8		
9		
10	NONE	
11		
12		
13		
14		
15		
16	Total	

**SCHEDULE A-6**  
**Account 113 - Sinking Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3	NONE					
4						
5						
6						
7						
8						
9	Totals					

**SCHEDULE A-7**  
**Account 114 - Miscellaneous Special Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
10						
11						
12						
13	NONE					
14						
15						
16						
17						
18	Totals					

**SCHEDULE A-8  
Account 121 - Special Deposits**

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
Bank of America	Fiscal Agent account for Dept. of Water Resources	163,944
	Total	163,944

**SCHEDULE A-9  
Account 124 - Notes Receivable**

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
NONE						
Totals						

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
Corporate and Other Affiliates	226,113,087			
Totals	226,113,087			

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Item (a)	Amount (b)
Prepaid Service Agreements	6,650
Prepaid Insurance	12,233
Other	13,734
Totals	32,617

**SCHEDULE A-12**  
**Account 133 - Other Current and Accrued Assets**

Item (a)	Amount (b)
NONE	
Totals	



**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1						
2	NONE					
3						
4	Total			XXXXXXXXXXXX		NONE

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
5	Northridge Memorandum Account	201,873
6	Water Contamination Litigation	507,048
7	Other Deferred Water Items	104,194
8		
9		
10	Total	\$ 813,115

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off
2. If any change occurred during the year in the balance with during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
11		
12	NONE	
13	Total	NONE

**SCHEDULE A-17**  
**Account 151- Capital Stock Expense**

1. Report the balance at end of year of capital stock expense for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of
2. If any change occurred during the year in the balance with capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
14		
15	NONE	
16	Total	NONE

**SCHEDULE A-18**  
**Accounts 200 and 201- Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Total Par Value <sup>2</sup> Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	16,250	100		1,625,000		
2	Preferred	10,000	100		1,000,000		
3							
4							
5							
6	Totals	26,250	100		2,625,000		

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

**SCHEDULE A-18a**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	Citizens Communications Company	16,250	Citizens Communications Company	10,000
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	16,250	Total number of shares	10,000

**SCHEDULE A-19**  
**Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance End of Year (b)
16		
17	NONE	
18		
19		
20		
21		
22		
23		
24	Total	

**SCHEDULE A-20****Account 270 - Capital Surplus (For use by Corporations only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	88,936,586
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	88,936,586

**SCHEDULE A-21****Account 271 - Earned Surplus (For use by Corporations only)**

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	176,199,823
13		CREDITS	
14	400	Credit balance transferred from income account	3,545,085
15	401	Miscellaneous credits to surplus (detail)	
16		Other	507
17		Total credits	3,545,592
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	-
26		Balance end of year	179,745,415



**SCHEDULE A-22**

**Account 204 - Proprietary Capital  
(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (detail)	
6		NONE
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	
14	Balance end of year	

**SCHEDULE A-23**

**Account 205 - Undistributed Profits  
of Proprietorship or Partnership**

(The use of this account is optional)

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	
16	CREDITS	
17	Net income for year	
18	Other credits (detail)	
19		
20	Total credits	NONE
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	
28	Balance end of year	

**SCHEDULE A-24**  
**Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2	NONE							
3								
4								
5								
6								
7								
8	Totals							

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9					
10	NONE				
11					
12					
13	Totals				

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14	DWR LOAN	11/12/96	7/1/28	4,408,503	3,685,883	2.418%		
15								
16								
17								
18								
19								
20								
21	Totals			4,408,503	3,685,883			

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23	NONE				
24					
25					
26	Totals				

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2	NONE						
3							
4							
5							
6							
7							
8							
9	Totals						

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10					
11	NONE				
12					
13					
14	Totals				

**SCHEDULE A-30**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance End of Year (c)
15	LXA's	1,240,146
16	Miscellaneous Accruals	33,809
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Total	1,273,955

**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

- This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.
- Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
- Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
- If any tax covers more than 1 year, the required information of all columns should be show separately for each year.
- Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
- See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
- Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See instructions) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	243,501		536,224	569,334		210,391	
2	Franchise Tax	23,059		27,551	25,634		24,976	
3	State unemployment insurance tax	15,758		(15,758)			-	
4	Federal unemployment insurance tax	(16,111)		16,111			-	
5	Fed. ins. contr. act (old age retire.)	52,473		(52,474)			(1)	
6		-					-	
7		-					-	
8		-					-	
9		-					-	
10		-					-	
11								
12								
13								
14	Totals	318,680	-	511,654	594,968	-	235,366	

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	X X X X X X X	27,093,150
2	Additions during year	X X X X X X X	526,205
3	Subtotal - Beginning balance plus additions during year	X X X X X X X	27,619,355
4	Charges during year	X X X X X X X	X X X X X X X
5	Refunds	X X X X X X X	X X X X X X X
6	Percentage of revenue basis	296,820	X X X X X X X
7	Proportionate cost basis	-	X X X X X X X
8	Present worth basis	912,507	X X X X X X X
9	Total refunds	X X X X X X X	1,209,327
10	Transfers to Acct 265 - Contributions in Aid of Construction	X X X X X X X	X X X X X X X
11	Due to expiration of contracts	1,936	X X X X X X X
12	Due to present worth discount	15,147	X X X X X X X
13	Total transfers to Acct. 265	X X X X X X X	17,083
14	Securities Exchanged for Contracts (enter detail below)	-	X X X X X X X
15	Subtotal - Charges during year	X X X X X X X	1,226,410
16	Balance end of year	X X X X X X X	26,392,945

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds NONE			
20	Other (describe)			
21				
22				

**SCHEDULE A-33**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance End of Year (b)
1	LXA SUSPENDED CASH	121,429
2	LXA SOLD PROPERTY	2,160,866
3	UNCLAIMED PROPERTY	173,395
4	TAX ON ADV & CONTRIBUTION	1,193,958
5	INVESTMENT TAX CREDIT	993,300
6	DEF INC TAX DUE TO ACCEL DEPR	5,304,565
7	Total	9,947,513

**SCHEDULE A-34**  
**Accounts 254 to 258, Inclusive - Miscellaneous Reserves**

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
7	254	35,254	Write Offs	22,984	775	298	12,568
8							
9							
10							
11							
12							
13	Totals						12,568

## SCHEDULE A-35

### Account 265 - Contributions in Aid of Construction

#### Instructions for Preparation of Schedule of Contributions in Aid of Construction

<sup>1</sup> The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250, If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

<sup>2</sup> That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

<sup>3</sup> That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	6,682,947	6,676,296	6,651		
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
3	Contributions received during year	139,574	139,574	-	XXXXXX XX	XXXXXXX XX
4	Other credits*	2,756	2,756			
5	Total credits	142,330	142,330	-		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
7	Depreciation charges for year	239,308	239,308	XXXXXX XX	XXXXXX XX	XXXXXXX XX
8	Nondepreciable donated property retired	-	XXXXXX XX		XXXXXX XX	XXXXXXX XX
9	Other debits* (A)	103,307	103,307			
10	Total debits	342,615	342,615			
11	Balance end of year	6,482,662	6,476,011	6,651		

\*Indicate nature of these items and show the accounts affected by the contra entries.

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
	<b>I. WATER SERVICE REVENUES</b>			
601	Metered sales to general customers			
	601.1 Commercial sales	3,250,451	3,350,941	(100,490)
	601.2 Industrial sales	6,921,138	6,515,815	405,523
	601.3 Sales to public authorities			
	Sub-total	10,171,589	9,866,556	305,033
602	Unmetered sales to general customers			
	602.1 Commercial sales	9,109,495	9,012,245	97,250
	602.2 Industrial sales			
	602.3 Sales to public authorities			
	Sub-total	9,109,495	9,012,245	97,250
603	Sales to irrigation customers			
	603.1 Metered sales			
	603.2 Unmetered sales			
	Sub-total	-	-	-
604	Private fire protection service	262,369	260,811	1,558
605	Public fire protection service			
606	Sales to other water utilities for resale			
607	Sales to governmental agencies by contracts			
608	Interdepartmental sales			
609	Other sales or service			
	Sub-total	262,369	260,811	1,558
	Total water service revenues	19,543,453	18,139,812	403,841
	<b>II. OTHER WATER REVENUES</b>			
611	Miscellaneous service revenues	224,238	176,651	47,587
612	Rent from water property	-	-	-
613	Interdepartmental rents	-	-	-
614	Other water revenues	765,068	25,246	739,822
	Total other water revenues	989,306	201,897	787,409
501	Total operating revenues	20,532,759	19,341,509	1,191,250

**SCHEDULE B-1a**  
**Operating Revenues Apportioned to Cities and Towns**

Location (a)	Operating Revenues (b)
Operations not within incorporated cities <sup>1</sup>	
FELTON	963,145
MONTARA	1,285,237
SACRAMENTO	16,714,742
LARKFIELD	1,495,713
Operations within incorporated territory	
City or town of Isleton (part of Sacramento District)	93,922
City or town of	
City or town of	
City or town of	
City or town of	
Total	20,532,759

<sup>1</sup> Should be segregated to operating districts.



**SCHEDULE B-2**  
**Account 502 - Operating Expenses - Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		1,067	2,488	(1,421)
4	701	Operation supervision, labor and expenses			C	-	-	-
5	702	Operation labor and expenses	A	B		-	-	-
6	703	Miscellaneous expenses	A			93	129	(36)
7	704	Purchased water	A	B	C	377,267	405,712	(28,445)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	-
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		3,422	310	3,112
12	708	Maintenance of collect and impound reservoirs	A			10,018	3,356	6,662
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			-	119	(119)
15	710	Maintenance of springs and tunnels (1)	A			2,358	54,144	(51,786)
16	711	Maintenance of wells (1)	A			54,742	291	54,451
17	712	Maintenance of supply mains	A			3,089	4,258	(1,169)
18	713	Maintenance of other source of supply plant	A	B		8	1,209	(1,201)
19		Total source of supply expense				452,064	472,016	(19,952)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		27,936	48,491	(20,555)
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			-	604	(604)
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		239,823	219,579	20,244
28	725	Miscellaneous expenses	A			134,353	124,623	9,730
29	726	Fuel or power purchased for pumping	A	B	C	2,169,409	2,008,681	160,728
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		18,735	12,650	6,085
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		(5,927)	85,133	(91,060)
34	731	Maintenance of power production equipment	A	B		17,843	13,701	4,142
35	732	Maintenance of pumping equipment	A	B		181,068	170,742	10,326
36	733	Maintenance of other pumping plant	A	B		2,117	3,628	(1,511)
37		Total pumping expenses				2,785,357	2,687,832	97,525

(1) In 2000, regulatory account 0711 was used to record maintenance of wells and springs expense, while regulatory account 0710 was used in 1999.

**SCHEDULE B-2**

**Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>III. WATER TREATMENT EXPENSES</b>						
2		<b>Operation</b>						
3	741	Operation supervision and engineering	A	B	7,839	13,789	(5,950)	
4	741	Operation supervision, labor and expenses			-	-	-	
5	742	Operation labor and expenses	A		389,287	400,301	(11,014)	
6	743	Miscellaneous expenses	A	B	175,440	181,288	(5,848)	
7	744	Chemicals and filtering materials	A	B	111,207	55,875	55,332	
8		<b>Maintenance</b>						
9	746	Maintenance supervision and engineering	A	B	1,284	511	773	
10	746	Maintenance of structures and equipment			-	-	-	
11	747	Maintenance of structures and improvements	A	B	2,187	2,565	(378)	
12	748	Maintenance of water treatment equipment	A	B	102,993	95,040	7,953	
13		Total water treatment expenses			790,237	749,369	40,868	
14		<b>IV. TRANS. AND DIST. EXPENSES</b>						
15		<b>Operation</b>						
16	751	Operation supervision and engineering	A	B	18,287	22,843	(4,556)	
17	751	Operation supervision, labor and expenses			-	-	-	
18	752	Storage facilities expenses	A		13,135	17,468	(4,333)	
19	752	Operation labor and expenses		B	-	-	-	
20	753	Transmission and distribution lines expenses	A		29,879	2,891	26,988	
21	754	Meter expenses	A		33,635	39,695	(6,060)	
22	755	Customer installations expenses	A		527	10	517	
23	756	Miscellaneous expenses	A		28,869	26,976	1,893	
24		<b>Maintenance</b>						
25	758	Maintenance supervision and engineering	A	B	22,312	39,838	(17,526)	
26	758	Maintenance of structures and plant			-	-	-	
27	759	Maintenance of structures and improvements	A	B	305	14	291	
28	760	Maintenance of reservoirs and tanks	A	B	42,507	22,660	19,847	
29	761	Maintenance of trans. and distribution mains	A		299,025	259,501	39,524	
30	761	Maintenance of mains		B	-	-	-	
31	762	Maintenance of fire mains	A		1,058	1,880	(822)	
32	763	Maintenance of services	A		387,154	468,202	(81,048)	
33	763	Maintenance of other trans. and distribution plant		B	-	-	-	
34	764	Maintenance of meters	A		37,416	39,035	(1,619)	
35	765	Maintenance of hydrants	A		14,645	31,067	(16,422)	
36	766	Maintenance of miscellaneous plant	A		1,353	2,538	(1,185)	
37		Total transmission and distribution expenses			930,107	974,618	(44,511)	

**SCHEDULE B-2**

**Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Concluded)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
3	771	Supervision	A	B		308	-	308
4	771	Superv., meter read., other customer acct expenses			C	-	-	-
5	772	Meter reading expenses	A	B		74,468	75,006	(538)
6	773	Customer records and collection expenses	A			1,475,172	1,721,697	(246,525)
7	773	Customer records and accounts expenses		B		-	-	-
8	774	Miscellaneous customer accounts expenses	A			23,284	95,793	(72,509)
9	775	Uncollectible accounts	A	B	C	11,265	112,620	(101,355)
10		Total customer account expenses				1,584,497	2,005,116	(420,619)
11		<b>VI. SALES EXPENSES</b>						
12		Operation						
13	781	Supervision	A	B		1,433	-	1,433
14	781	Sales expenses			C	-	-	-
15	782	Demonstrating and selling expenses	A			-	971	(971)
16	783	Advertising expenses	A			47	-	47
17	784	Miscellaneous sales expenses	A			-	-	-
18	785	Merchandising, jobbing and contract work	A			-	-	-
19		Total sales expenses				1,480	971	509
20		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
21		Operation						
22	791	Administrative and general salaries	A	B	C	857,142	836,224	20,918
23	792	Office supplies and other expenses	A	B	C	213,526	186,803	26,723
24	793	Property insurance	A			41,563	22,023	19,540
25	793	Property insurance, injuries and damages		B	C	-	-	-
26	794	Injuries and damages	A			147,766	146,594	1,172
27	795	Employees' pensions and benefits	A	B	C	198,231	501,064	(302,833)
28	796	Franchise requirements	A	B	C	-	-	-
29	797	Regulatory commission expenses	A	B	C	40,328	41,849	(1,521)
30	798	Outside services employed	A			946,416	755,232	191,184
31	798	Miscellaneous other general expenses		B		-	-	-
32	798	Miscellaneous other general operation expenses			C	-	-	-
33	799	Miscellaneous general expenses	A			(123,091)	1,157,366	(1,280,457)
34		Maintenance						
	800	Telephone				54,334	46,717	7,617
35	805	Maintenance of general plant	A	B	C	26,513	8,629	17,884
36		Total administrative and general expenses				2,402,728	3,702,501	(1,299,773)
37		<b>VIII. MISCELLANEOUS</b>						
38	811	Rents	A	B	C	64,498	44,224	20,274
39	812	Administrative expenses transferred - Cr.	A	B	C	3	719,878	(719,875)
40	900	Transportation	A	B	C	2,009	77,890	(75,881)
41		Total miscellaneous				66,510	841,992	(775,482)
42		Total operating expenses				9,012,980	11,434,415	(2,421,435)

**SCHEDULE B-3**  
**Account 506 - Property Losses Chargeable to Operations**

Line No.	Description (a)	Amount
1		
2	NONE	
3		
4		
5		
6		
7		
8	Total	

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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)
9	Taxes on real and personal property		539,158			
10	Franchise tax		20,261			
11	Payroll Taxes		275,127			
12	Other federal taxes-investment tax cr		(120,180)			
13	Federal income tax		2,310,280			
14	State income tax		633,291			
15			-			
16			-			
17						
18						
19						
20						
21						
22	Totals		3,657,937			

**SCHEDULE B-5**

**Reconciliation of Reported Net Income With Taxable Income for Federal Taxes**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members

3. Show taxable year if other than calendar year from-----to-----

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7.....	3,544,815
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Federal Income Tax (Book)	2,304,952
6		
7	Estimated Schedule "M" Items (Federal Form 1120)	684,346
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income..... Estimated	6,534,113
31	Computation of tax:	
32	Federal Income Tax	2,425,132
33	Less: Investment Tax Credit	120,180
34		
35	Total Federal Income Tax (Book)	2,304,952

**SCHEDULE B-6**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2	NONE			
3				
4				
5	Totals			

**SCHEDULE B-7**  
**Account 526 - Miscellaneous Nonoperating Revenue**

Line No.	Description (a)	Amount (b)
6	Miscellaneous Non-Operating Income	190,143
7		
8		
9		
10		
11		
12		
13	Total	190,143

**SCHEDULE B-8**  
**Account 527 - Nonoperating Revenue Deductions (Dr.)**

Line No.	Description (a)	Amount (b)
14		
15		
16	NONE	
17		
18	Total	

**SCHEDULE B-9**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
19		
20		
21	NONE	
22	Total	

**SCHEDULE B-10**  
**Account 538 - Miscellaneous Income (Deductions)**

Line No.	Description (a)	Amount (b)
23	Dues and Donations	29,864
24	Non-Operating Property Expense	20,821
25		
26		
27	Total	50,685

**SCHEDULE C-1**  
**Engineering and Management Fees and Expenses, etc., During Year**

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership	
Line No.		
1	1	Did the respondent have a contract or other agreement with any organization or person
2		covering supervision and/or management of its own affairs during the year?
3		<i>Answer</i> (Yes or No)
4	2	Name of each organization or person that was a party to such a contract or agreement
5		
6	3	Date of original contract or agreement.
7	4	Date of each supplement or agreement.
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above
9		unless a copy of the instrument in due form has been furnished in which case a definite reference to the report
10		of the respondent relative to which it was furnished will suffice.
11	5	Amount of compensation paid during the year for supervision or management
12	6	To whom paid
13	7	Nature of payment (salary, traveling expenses, etc.)
14	8	Amounts paid for each class of service
15		
16	9	Base for determination of such amounts <span style="float: right;">NONE</span>
17		
18	10	Distribution of payments:
19		(a) Charged to operating expenses
20		(b) Charged to capital accounts
21		(c) Charged to other accounts
22		Total
23	11	Distribution of charges to operating expenses by primary accounts.
24		Number and Title of Account
25		
26		
27		
28		Total
29	12	What relationship, if any, exists between respondent and supervisory and/or
30		managing concerns?

### SCHEDULE C-2

#### Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amt (c)
1			
2	NONE		
3			
4			
5			
6	Total		

### SCHEDULE C-3

#### Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply		12,532
8	Employees - Pumping		392,982
9	Employees - Water treatment		367,850
10	Employees - Transmission and distribution		503,606
11	Employees - Customer account		647,397
12	Employees - Sales		58
13	Employees - Administrative		1,185,202
14			
15			
16	Totals		3,109,627

**Note (\*):** Please refer to Schedule E item (9).

### SCHEDULE C-4

#### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY				
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other		
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amt (j)	
17											
18		SEE ATTACHED LISTING									
19											
20	Totals										

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents



Citizens Utilities Company of California  
 California Water  
 Record of Accidents for 2000  
 SCHEDULE C-4

<u>District</u>	<u>Date of Accident</u>	<u>Number of Persons Injured</u>	<u>Number of Persons Killed</u>
Felton	2/18/00	1	0
	Felton Total	1	
Montara	None		
Larkfield	04/12/00	1	0
	09/07/00	1	0
	Larkfield Total	2	
Sacramento	01/05/00	1	0
	04/03/00	1	0
	07/31/00	1	0
	08/31/00	1	0
	11/02/00	1	0
	Sacramento Total	5	

**SCHEDULE C-5**  
**Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	
2	NONE
3	
4	
5	

**SCHEDULE C-6**  
**Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

6	
7	
8	NONE
9	
10	
11	

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2	SEE ATTACHED FOR EACH INDIVIDUAL DISTRICT								
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7									
8	SEE ATTACHED FOR EACH INDIVIDUAL DISTRICT								
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13	SEE ATTACHED FOR EACH INDIVIDUAL DISTRICT								
14									
15									
<b>Purchased Water for Resale</b>									
16	Purchased from								
17	Annual quantities purchased				(Unit chosen) <sup>2</sup>				
18	SEE ATTACHED FOR EACH INDIVIDUAL DISTRICT								
19									

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

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> 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
20	A. Collecting reservoirs			
21	Concrete	2	79,500	
22	Earth	1	157,000	
23	Wood	-	-	
24	B. Distribution reservoirs			
25	Concrete	-	-	
26	Earth	-	-	
27	Wood	-	-	
28	C. Tanks			
29	Concrete	5	1,622,000	
30	Earth	-	-	
31	Wood	6	275,000	
32	Steel	13	7,946,000	
33	Totals	27	10,079,500	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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	NONE							
3	Lined conduit								
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded  
 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	NONE							
8	Lined conduit								
9									
10	Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		3/4	1	1 1/4	1 1/2	2	3	3 1/2	4	6	8
11	Cast Iron	-	-	-	-	-	-	-	2,583	6,061	1,892
12	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	964	-
13	Ductile	-	-	-	-	-	-	-	61	906	5,933
14	Copper	457	150	-	-	31	-	-	-	-	-
15	Riveted steel	-	-	-	-	-	-	-	-	-	-
16	Standard screw	-	-	469	-	21,370	3,899	2,434	8,619	13,468	13,357
17	Screw or welded casing	-	-	-	-	-	-	-	-	-	-
18	Cement - asbestos	-	-	-	-	1,844	408	-	85,199	820,771	1,046,253
19	Welded steel	-	-	-	22,949	-	-	-	6,539	540	117
20	Galv. Iron	-	630	-	1,378	31	20	-	1,372	1,101	3,885
21	Other (specify)Plastic	-	-	-	-	953	240	-	4,403	86,762	471,564
22	Totals	457	780	469	24,327	24,229	4,567	2,434	108,776	930,573	1,543,001

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded

Line No.		10	12	14	16	18	20	24	26	36	42	Total All Sizes
23	Cast Iron	383	5,600	-	-	-	-	-	-	-	-	16,519
24	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	-	-	964
25	Ductile	1,841	16,286	-	27,145	3,962	565	1,476	-	-	-	58,175
26	Copper	-	-	-	-	-	-	-	-	-	-	638
27	Riveted steel	-	-	-	-	-	-	-	-	-	-	-
28	Standard screw	11	-	-	-	-	-	-	-	-	-	63,627
29	Screw or welded casing	32	711	10	116	535	1,243	1,600	210	-	1	4,458
30	Cement - asbestos	448,123	79,956	5	29,338	-	3,120	-	-	-	-	2,515,017
31	Welded steel	1,751	370	775	53	-	-	-	-	3,550	-	36,644
32	Galv. Iron	-	-	-	680	-	-	-	-	-	-	9,097
33	Other (specify)Plastic	134,122	168,972	-	22,833	-	2,340	-	-	-	-	892,189
34	Totals	586,263	271,895	790	80,165	4,497	7,268	3,076	210	3,550	1	3,597,328

**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)	13,296	13,496	46,725	46,901
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	13,296	13,496	46,725	46,901
Private fire connections			657	650
Public fire hydrants			5,639	5,598
Total	13,296	13,496	53,021	53,149

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

Size	Meters	Services
3/8 x 3/4 - in	7,953	xxxxxxxxxxxxxxxxxxxx
3/4 - in	601	8,554
1 - in	2,149	2,149
1 1/2 - in	619	619
2 - in	1,745	1,745
3 - in	1	1
4 - in	86	86
6 - in	23	23
8 - in	15	15
10 - in	1	1
Total	13,193	13,193

**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 . . . . .	25
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	10,984
2. More than 10, but less than 15 years . . . . .	1,840
3. More than 15 years . . . . .	369

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in          CCF's          (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year												Subtotal	Prior Year	Total			
	January	February	March	April	May	June	July	August	September	October	November	December				Subtotal	Total	
Commercial - General Metered	81,455	62,738	65,076	83,606	95,022	131,702	133,352									652,951		
Industrial	263,674	335,424	232,907	381,198	343,870	652,241	473,549									2,682,863		
Public authorities																		
Irrigation																		
Other (specify)																		
<b>Total</b>	<b>345,129</b>	<b>398,162</b>	<b>297,983</b>	<b>464,804</b>	<b>438,892</b>	<b>783,943</b>	<b>606,901</b>									<b>3,335,814</b>		
Classification of Service	During Current Year												Subtotal	Prior Year	Total			
	August	September	October	November	December	Subtotal	Total	August	September	October	November	December				Subtotal	Total	
Commercial- General Metered	173,145	154,724	155,330	107,118	89,359	679,676	1,332,627									7,101,068		
Industrial	904,579	667,422	797,820	441,603	464,912	3,276,336	5,959,199											
Public authorities																		
Irrigation																		
Other (specify)																		
<b>Total</b>	<b>1,077,724</b>	<b>822,146</b>	<b>953,150</b>	<b>548,721</b>	<b>554,271</b>	<b>3,956,012</b>	<b>7,291,826</b>									<b>7,101,068</b>		

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

Total acres irrigated          N/A

**SCHEDULE D-8**  
**Status With State Board of Public Health**

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES	
2	Are you having routine laboratory tests made of water served to your consumers?	YES	
3	Do you have a permit from the State Board of Public Health for operation of your water system?	YES	
4	Date of permit:	5 If permit is "temporary", what is the expiration date?	SEE ATTACHED LISTING
6	If you do not hold a permit, has an application been made for such permit?	7 If so, on what date?	

**SCHEDULE D-9**  
**Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

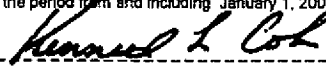
NONE

**DECLARATION**  
**Before Signing, Please Check to See That All Schedules Have Been Completed**  
(See instruction 5 on front cover)

I, the undersigned Kenneth L. Cohen, Vice President and Controller  
Officer, Partner or Owner

of Citizens Communications Company  
Name of Utility

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 from and including January 1, 2000 to and including December 31, 2000.

SIGNED 

Title Vice President and Controller

Date 3/29/01

**CITIZENS UTILITES COMPANY OF CALIFORNIA**

**SACRAMENTO COUNTY**

2000

**SCHEDULE D-8 PERMITS**

<b><u>SYSTEM</u></b>	<b><u>DOHS PERMIT DATES</u></b>
Antelope Oaks	July 27, 1988
Arden	May 8, 1978
Citrus Heights	June 27, 1977
Countryside	April 8, 1983
Dutch Haven	December 19, 1975
Grand Oaks	April 12, 1977
Highland Estates	January 23, 1976
Iselton	June 6, 1969
Larchmont Riveria	September 23, 1977
Lincoln Village	March 30, 1976
Parkway	January 25, 1994
Rancho Cordova	September 22, 1976
Rosemont	July 26, 1968
Royal Oaks	January 16, 1973
Sabre City	Febuary 5, 1965
Security Park	November 13, 1980
Walnut Grove	September 24, 1999



**CITIZENS UTILITES COMPANY OF CALIFORNIA**

**2000  
SCHEDULE D-8 PERMITS**

**DOHS PERMITS**

Felton	April 16, 1971
Montara	June 29, 1978
Larkfield	July 12, 1994