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**CLASS A  
WATER UTILITIES**

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

**2001  
ANNUAL REPORT  
OF**

---

**Citizens Utilities Company of California**

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

---

**Suite 1900, 1450 Poydras Street, New Orleans, LA**

**70112**

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2001**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002

(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.
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 calendar 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.

Year 2001

NAME OF UTILITY CITIZENS UTILITIES COMPANY OF CALIFORNIA

PHONE 504-299-4553

PERSON RESPONSIBLE FOR THIS REPORT Jayson T. Ecuyer, Director of Finance

(Prepared from Information in the 2001 Annual Report)

	<b>1/1/01</b>	<b>12/31/01</b>	<b>Average</b>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	210,794	340,091	275,443
2 Land and Land Rights	3,125,811	3,124,884	3,125,348
3 Depreciable Plant	117,518,176	120,578,691	119,048,434
4     Gross Plant in Service	120,854,781	124,043,666	122,449,224
5 Less: Accumulated Depreciation	38,235,488	40,969,774	39,602,631
6     Net Water Plant in Service	82,619,293	83,073,892	82,846,593
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	5,797,198	10,361,865	8,079,532
9 Materials and Supplies	165,217	140,978	153,098
10 Less: Advances for Construction	(26,392,945)	(25,255,338)	(25,824,142)
11 Less: Contributions in Aid of Construction	(6,482,662)	(9,012,261)	(7,747,462)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(6,297,865)	(6,694,301)	(6,496,083)
13 Net Plant Investment	49,408,236	52,614,835	51,011,536
<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	179,745,415	184,357,347	182,051,381
18     Common Stock and Equity (Lines 14 through 17)	270,307,001	274,918,933	272,612,967
19 Preferred Stock	1,000,000	1,000,000	1,000,000
20 Long-Term Debt	3,685,883	3,587,710	3,636,797
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	274,992,884	279,506,643	277,249,764

NAME OF UTILITY Citizens Utilities Co. of Calif. PHONE 504-299-4553**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	9,013,417
24 Fire Protection Revenue	266,407
25 Other Revenue	232,456
26 Metered Water Revenue	10,237,970
27 Total Operating Revenue	19,750,250
28 <u>Operating Expenses</u>	9,818,427
29 Depreciation Expense (Composite Rate (3.54%))	4,557,462
30 Amortization and Property Losses	-
31 Property Taxes	522,588
32 Taxes Other Than Income Taxes	221,512
33 Total Operating Revenue Deduction Before Taxes	15,119,989
34 California Corp. Franchise Tax	826,507
35 Federal Corporate Income Tax	2,890,698
36 Total Operating Revenue Deduction After Taxes	18,837,194
37 Net Operating Income (Loss) - California Water Operations	913,056
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	3,579,928
39 Income Available for Fixed Charges	4,492,984
40 Interest Expense	118,948
41 Net Income (Loss) Before Dividends	4,611,932
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	4,611,932

**OTHER DATA**

44 Refunds of Advances for Construction	1,188,337
45 Total Payroll Charged to Operating Expenses	2,252,519
46 Purchased Water	590,216
47 Power	2,494,716
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,597,491
b. Pre-TRA 1986 Advances for Construction	6,612,430
c. Post TRA 1986 Contributions in Aid of Construction	7,414,771
d. Post TRA 1986 Advances for Construction	18,642,908

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average		
		Jan. 1	Dec. 31	
49 Metered Service Connections		13,496	13,565	13,531
50 Flat Rate Service Connections		46,901	46,748	46,825
51 Total Active Service Connections		60,397	60,313	60,355

### 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:  
Jayson T. Ecuyer, Director of Finance Telephone: 504 299-4553
- 4 Address where accounting records are maintained:  
1450 Poydras Street, Suite 1900, New Orleans, LA 70112
- 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) Robert J. Larson   | (Title) Vice President and CAO       |
| (Name) Kenneth L. Cohen   | (Title) President and COO            |
| (Name) Donald B. Armour   | (Title) Vice President and Treasurer |
| (Name) Edward Kipperman   | (Title) Vice President, Tax          |
| (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:  
N/A Date:  
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	8	134,405,531	126,651,980
3	107	Utility plant adjustments			
4		Total utility plant		134,405,531	126,651,980
5	250	Reserve for depreciation of utility plant	11	40,969,774	38,235,488
6	251	Reserve for amortization of limited term utility investments	11		
7	252	Reserve for amortization of utility plant acquisition adjustment	11		
8		Total utility plant reserves		40,969,774	38,235,488
9		Total utility plant less reserves		93,435,757	88,416,492
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	10	248,228	248,228
13	253	Reserve for depreciation and amortization of other property	11	59,329	55,273
14		Other physical property less reserve		188,899	192,955
15	111	Investments in associated companies	13		
16	112	Other investments	13		
17	113	Sinking funds	14		
18	114	Miscellaneous special funds	14		
19		Total investments and fund accounts		188,899	192,955
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		43,794	58,792
23	121	Special deposits	15	186,006	163,944
24	122	Working funds			
25	123	Temporary cash investments			
26	124	Notes receivable	15		
27	125	Accounts receivable		5,392,314	4,694,102
28	126	Receivables from associated companies	16	220,220,393	226,113,087
29	131	Materials and supplies		140,978	165,217
30	132	Prepayments	16	268,829	32,617
31	133	Other current and accrued assets	16		
32		Total current and accrued assets		226,252,314	231,227,759
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	17		
36	141	Extraordinary property losses	18		
37	142	Preliminary survey and investigation charges		291,359	426,983
38	143	Clearing accounts			
39	145	Other work in progress			(52,907)
40	146	Other deferred debits	18	1,136,311	813,115
41		Total deferred debits		1,427,670	1,187,191
42		Total assets and other debits		321,304,640	321,024,397
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	19	1,625,000	1,625,000
3	201	Preferred capital stock	19	1,000,000	1,000,000
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	19		
6	150	Discount on capital stock	18	( )	( )
7	151	Capital stock expense	18	( )	( )
8	270	Capital surplus	20	88,936,586	88,936,586
9	271	Earned surplus	20	184,357,347	179,745,415
10		Total corporate capital and surplus		275,918,933	271,307,001
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	21		
14	205	Undistributed profits of proprietorship or partnership	21		
15		Total proprietary capital		-	-
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	22		
19	211	Receivers' certificates			
20	212	Advances from associated companies	22		
21	213	Miscellaneous long-term debt	22	3,587,710	3,685,883
22		Total long-term debt		3,587,710	3,685,883
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	23		
26	221	Notes receivable discounted			
27	222	Accounts payable		1,176,098	1,686,504
28	223	Payables to associated companies	23		
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits			
33	228	Taxes accrued	24	39,863	235,366
34	229	Interest accrued			
35	230	Other current and accrued liabilities	23	1,240,300	1,273,955
36		Total current and accrued liabilities		2,456,261	3,195,825
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	25,255,338	26,392,945
41	242	Other deferred credits	26	4,972,679	9,947,513
42		Total deferred credits		30,228,017	36,340,458
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	26	101,455	12,568
46	255	Insurance reserve	26		
47	256	Injuries and damages reserve	26		
48	257	Employees' provident reserve	26		
49	258	Other reserves	26		
50		Total reserves		101,455	12,568
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	27	9,012,261	6,482,662
54		Total liabilities and other credits		321,304,637	321,024,397



**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	28	19,750,250
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	9,818,427
6	503	Depreciation	11	4,557,462
7	504	Amortization of limited-term utility investments	11	-
8	505	Amortization of utility plant acquisition adjustments	11	-
9	506	Property losses chargeable to operations	32	-
10	507	Taxes	32	4,461,305
11		Total operating revenue deductions		18,837,194
12		Net operating revenues		913,056
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		913,056
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	34	-
19	522	Revenue from lease of other physical property		-
20	523	Dividend revenues		-
21	524	Interest revenues		3,618
22	525	Revenues from sinking and other funds		-
23	526	Miscellaneous nonoperating revenues	34	3,760,253
24	527	Nonoperating revenue deductions - Dr.	34	-
25		Total other income		3,763,871
26		Net income before income deductions		4,676,927
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		88,428
30	531	Amortization of debt discount and expense	17	-
31	532	Amortization of premium on debt - Cr.	17	-
32	533	Taxes assumed on interest		-
33	534	Interest on debt to associated companies		-
34	535	Other interest charges	34	-
35	536	Interest charged to construction - Cr.		(207,376)
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	34	183,943
38		Total income deductions		64,995
39		Net income		4,611,932
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		-
43				
44		Balance transferred to Earned Surplus or		4,611,932
45		Proprietary Accounts scheduled on page 21		
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)	120,854,782	5,016,312	1,702,033	(125,395)	124,043,666
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	5,797,198			4,564,667	10,361,865
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments					
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	126,651,980	5,016,312	1,702,033	4,439,272	134,405,531

**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	0	0	0	13,252
10	302	Franchises and consents (Schedule A-1b)	28,734	0	0	0	28,734
11	303	Other intangible plant	168,808	129,297	0	0	298,105
12		Total intangible plant	210,794	129,297	0	0	340,091
13							
14		<b>II. LANDED CAPITAL</b>					
15	305	Land and land rights	3,125,811	0	927		3,124,884
16							
17		<b>III. SOURCE OF SUPPLY PLANT</b>		0	0	0	
18	311	Structures and improvements	226,762	0	335	1	226,428
19	312	Collecting and impounding reservoirs	126,379	0	21,170	1	105,210
20	313	Lake, river and other intakes	0	0	0	0	0
21	314	Springs and fountains	18,971	0	0	1	18,972
22	315	Wells	6,037,779	39,420	9,098	(8,417)	6,059,684
23	316	Supply mains	0	0	0	0	0
24	317	Other source of supply plant	0	0	0	0	0
25		Total source of supply plant	6,409,891	39,420	30,603	(8,414)	6,410,294
26							
27		<b>IV. PUMPING PLANT</b>					
28	321	Structures and improvements	4,410,534	16,280	3,507	(2)	4,423,305
29	322	Boiler plant equipment	0	0	0	0	0
30	323	Other power production equipment	0	0	0	0	0
31	324	Pumping equipment	11,286,233	1,620,439	557,626	(14,778)	12,334,268
32	325	Other pumping plant	5,020	203,672	0	(5,020)	203,672
33		Total pumping plant	15,701,787	1,840,391	561,133	(19,800)	15,961,245
34							
35		<b>V. WATER TREATMENT PLANT</b>					
36	331	Structure and improvements	2,897,282	116,418	24,095	0	2,989,605
37	332		9,042,097	592,758	253,071	(68,588)	9,303,106
38		Total water treatment plant	11,939,379	709,186	287,166	(68,588)	12,292,711

**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 Debit or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	155,147	(5,293)	924	0	148,930
3	342	Reservoirs and tanks	4,916,168	63,345	50,377	0	4,929,136
4	343	Transmission and distribution mains	45,716,412	643,144	19,855	(28,493)	46,311,208
5	344	Fire mains	0	0	0	0	0
6	345	Services	14,765,549	612,004	26,115	1	15,351,439
7	346	Meters	2,505,191	209,215	0	(1)	2,714,405
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	6,315,894	83,575	2,168	0	6,397,301
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	74,374,361	1,605,990	99,439	(28,493)	75,852,419
51		<b>VII. GENERAL PLANT</b>					
52	371	Structures and improvements	2,863,326	47,290	8,058	(1)	2,902,557
53	372	Office furniture and equipment	503,908	27,115	53,512	(18,819)	458,692
54	372	Computer equipment	1,979,132	131,122	514,887	18,819	1,614,186
55	373	Transportation equipment	1,252,308	54,316	104,713	(1)	1,201,910
56	373	Transportation equipment	253,275	110,855	690	0	363,440
57	374	Stores equipment	0	0	0	0	0
58	375	Laboratory equipment	143,844	1,269	6,169	1	138,945
59	376	Communication equipment	1,313,566	254,571	755	0	1,567,382
60	377	Power operated equipment	274,819	4,389	23,043	1	256,166
61	378	Tools, shop and garage equipment	472,338	60,636	9,869	0	523,105
62	379	Other general plant	36,242	465	1,069	1	35,639
63		Total general plant	9,092,758	692,028	722,765	1	9,062,022
64							
65		<b>VIII. UNDISTRIBUTED ITEMS</b>					
66	390	Other tangible property	0	0	0	0	0
67	391	Utility plant purchased	0	0	0	0	0
68	392	Utility plant sold	0	0	0	0	0
69		Total undistributed items	0	0	0	0	0
70		Total utility plant in service	120,854,781	5,016,312	1,702,033	(125,394)	124,043,666

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
31				
32	SEE ATTACHED SCHEDULE			
33				
34				
35	Total			

<sup>1</sup> 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	July 20, 1955	50	July 20, 1955	3,850
	Ordinance #542	August 6, 1956		August 6, 1956	
Parkway	Sacramento County				
	Ordinance #492	May 18, 1955		May 18, 1955	
	Ordinance #713	Aug 22, 1960	50	Aug 22, 1960	4,700
	Ordinance #458	Sept. 2, 1953		Sept. 2, 1953	
	Ordinance #878	April 28, 1965		April 28, 1965	
	Ordinance #489	April 6, 1955	5	April 6, 1955	
	Ordinance #1223	Feb. 20, 1979		Feb. 20, 1979	
Royal Oaks	Sacramento County				
	Ordinance #488	April 6, 1955	5	April 6, 1955	4,206
Lincoln Oaks	Sacramento County				
	Ordinance #499	(1) July 20, 1955		(1) July 20, 1955	
Sunrise	Sacramento County				
	Ordinance #1158	June 16, 1975	50	June 16, 1975	75
	Ordinance #1228	May 6, 1980	50	May 6, 1980	624
	Ordinance #1248	July 27, 1982	50	July 27, 1982	
	Ordinance #1254	Nov. 2, 1982		Nov. 2, 1982	
Sacramento	Placer County				
	Ordinance #4609-B	Sept. 30, 1994	50	Sept. 30, 1994	6,412
Total					25,027
					(2)

(1) Amended by: Ordinance #523 - February 15, 1956  
Ordinance #540 - July 25, 1956

(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 12/31/01. This will be retired at a future date.

**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	None			
3				
4				
5				
6				
7				
8				
9	Total			

**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	248,228

**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	38,235,488			55,273
2	Add: Credits to reserves during year	0			0
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	4,554,130			4,056
4	(b) Charged to Account 265	290,667			0
5	(c) Charged to clearing accounts	17,407			0
6	(d) Salvage recovered	15,115			0
7	(e) All other credits <sup>(2)</sup>	(416,446)			0
8	Total credits	4,460,873			4,056
9	Deduct: Debits to reserves during year	0			0
10	(a) Book cost of property retired	1,702,033			0
11	(b) Cost of removal	24,282			0
12	(c) All other debits <sup>(3)</sup>	272			0
13	Total debits	1,726,587			0
14	Balance in reserve at end of year	40,969,774			59,329
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.54%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	Includes amounts from CBSC for Banner depreciation of (\$237,791), depreciation from other				
20	affiliates of (237,125), adjustments associated with a regulatory function discrepancy of \$52,907				
21	and \$5,563 for miscellaneous amounts.				
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28	Miscellaneous adjustment.				
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)			

**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	39,910	7,454	335	0	47,029
3	312	Collecting and impounding reservoirs	15,363	2,567	21,170	0	(3,240)
4	313	Lake, river and other intakes	0	0	0	0	0
5	314	Springs and tunnels	4,079	435	0	0	4,514
6	315	Wells	2,798,084	198,855	9,098	0	2,987,841
7	316	Supply mains	0	0	0	0	0
8	317	Other source of supply plant	0	0	0	0	0
9		Total source of supply plant	2,857,436	209,311	30,603	0	3,036,144
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	1,140,373	134,249	3,507	0	1,271,115
13	322	Boiler plant equipment	0	0	0	0	0
14	323	Other power production equipment	0	0	0	0	0
15	324	Pumping equipment	3,939,108	649,136	557,626	(1,004)	4,029,614
16	325	Other pumping plant	0	2,919	0	0	2,919
17		Total pumping plant	5,079,481	786,304	561,133	(1,004)	5,303,648
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	1,079,839	141,900	24,095	0	1,197,644
21	332	Water treatment equipment	3,036,830	627,219	263,072	(18,614)	3,382,363
22		Total water treatment plant	4,116,669	769,119	287,167	(18,614)	4,580,007
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements	22,941	3,279	924	0	25,296
26	342	Reservoirs and tanks	2,374,613	141,655	50,378	(37)	2,465,853
27	343	Transmission and distribution mains	12,521,381	894,362	19,855	49,423	13,445,311
28	344	Fire mains	0	0	0	0	0
29	345	Services	4,996,704	438,903	26,115	(48,482)	5,361,010
30	346	Meters	925,711	83,276	0	0	1,008,987
31	347	Meter installations	0	0	0	0	0
32	348	Hydrants	2,314,199	159,600	2,168	(1,223)	2,470,408
33	349	Other transmission and distribution plant	0	0	0	0	0
34		Total trans. and distribution plant	23,155,549	1,721,075	99,440	(319)	24,776,865
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	514,021	69,306	8,058	0	575,269
38	372	Office furniture and equipment	269,859	41,768	58,145	0	253,482
39	372	Computer equipment	794,517	292,807	510,527	303	577,100
40	373	Transportation equipment	387,687	189,014	104,712	10,467	482,456
41	373	Transportation equipment	83,653	41,456	690	0	124,419
41	374	Stores equipment	0	0	0	0	0
42	375	Laboratory equipment	85,997	7,377	6,169	0	87,205
42	376	Communication equipment	545,288	239,897	755	0	784,430
43	377	Power operated equipment	165,391	29,484	23,043	0	171,832
44	378	Tools, shop and garage equipment	168,239	43,938	9,867	0	202,310
45	379	Other general plant	11,700	4,903	1,996	0	14,607
46	390	Other tangible property	0	0	0	0	0
47	391	Water plant purchased	0	0	0	0	0
48		Total general plant	3,026,352	959,950	723,962	10,770	3,273,110
49		Total	38,235,487	4,445,759	1,702,305	(9,167)	40,969,774

**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					

1 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	NONE	
10		
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	NONE					
3						
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	NONE					
12						
13						
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	186,006
Total		

**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	220,220,393			
Totals	220,220,393			

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

Item (a)	Amount (b)
Prepaid Service Agreement	2,450
Prepaid Property Tax	47,488
<sup>1</sup> Rents	11,820
<sup>2</sup> General	207,071
Total	268,829

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

Item (a)	Amount (b)
NONE	
Total	

**SCHEDULE A-13**

**Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt**

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.

2. Show premium amounts in red or by enclosure in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Com-

mission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1									
2	NONE								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

**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	Totals					

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

Line No.	Item (a)	Balance End of year (b)
5	Deferred Tank Maintenance	285,965
6	DOHS Fees	17,039
7	Northridge Memorand Account	201,873
8	Water Contamination Litigation	557,308
9	Other Deferred Debits	66,448
10	Deferred Assets K Project	7,678
	Total	1,136,311

Williyup Tank Maintenance is combined with Deferred Tank Maintenance.

**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	

**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	

**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	16,250	1,625,000		
2	Preferred	10,000	100	10,000	1,000,000		
3							
4							
5							
6	Totals	26,250	100	26,250	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 No. of Shares	16,250	Total No. 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	179,745,415
13		CREDITS	
14	400	Credit balance transferred from income account	4,611,932
15	401	Miscellaneous credits to surplus (detail)	
16		Other (Rounding)	
17		Total credits	4,611,932
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	184,357,347

**SCHEDULE A-22**  
**Account 204 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	
4	Additional investments during year	
5	Other credits (detail)	
6		NONE
7	Total credits	
8	<b>DEBITS</b>	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	NONE
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	<b>CREDITS</b>	
17	Net income for year	
18	Other credits (detail)	
19		
20	Total credits	NONE
21	<b>DEBITS</b>	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	NONE
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	3,587,710	2.418%		
15								
16								
17								
18								
19								
20								
21	Totals							

<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	1,240,300
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Total	1,240,300

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

1. 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.

2. 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.

3. 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.

4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.

5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.

7. 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 Instruction 5) (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	210,391		498,844	681,989		27,246	
2	State corporation franchise tax	24,976		25,700	38,059		12,617	
3	Payroll Tax	-		195,612	195,812		-	
4	Federal income taxes	-		2,983,090	2,983,090		-	
5	State income taxes	-		826,507	826,507		-	
6	Other federal taxes-Investment tax credit	-		(92,393)	(92,393)		-	
7	Fed. ins. contr. act (old age retire.)	(1)		1			-	
8								
9	Prepaid real and personal property			23,744	71,232			47,488
10								
11								
12								
13								
14	Totals	235,366	-	4,461,305	4,704,286	-	39,863	47,488

**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	26,392,945
2	Additions during year	x x x x x x x	724,295
3	Subtotal - Beginning balance plus additions during year	x x x x x x x	27,117,240
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	282,719	x x x x x x x
7	Proportionate cost basis	-	x x x x x x x
8	Present worth basis	905,618	x x x x x x x
9	Total refunds	x x x x x x x	1,188,337
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	657,413	x x x x x x x
12	Due to present worth discount	16,152	x x x x x x x
13	Total transfers to Acct. 265	xxxxxxxxxxxx	673,565
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	1,861,902
16	Balance end of year	x x x x x x x	25,255,338

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	113,595
2	LXA SOLD PROPERTY	1,428,910
3	UNCLAIMED PROPERTY	116,007
4	TAX ON ADV AND CONTRIBUTION	(3,084,122)
5	INVESTMENT TAX CREDIT	900,908
6	DEF INC TAX DUE TO ACCEL DEPR	5,497,382
7	Total	4,972,680

**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	12,568	Write Offs	9,588	775	98,475	101,455
8							
9							
10							
11							
12							
13	Totals						101,455

## 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	6,482,662	6,476,011	6,651		
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
3	Contributions received during year	363,879	363,879		XXXXXX XX	XXXXXXXX XX
4	Other credits*	2,482,963	2,482,963			
5	Total credits	2,846,842	2,846,842			
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
7	Depreciation charges for year	290,667	290,667	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
8	Nondepreciable donated property retired		XXXXXX XX		XXXXXX XX	XXXXXXXX XX
9	Other debits*	26,576	26,576			
10	Total debits	317,243	317,243			
11	Balance end of year	9,012,261	9,005,610	6,651		

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

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	3,375,963	3,250,451	125,512
4		601.2 Industrial sales	6,862,007	6,921,138	(59,131)
5		601.3 Sales to public authorities			
6		Sub-total	10,237,970	10,171,589	66,381
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	9,013,417	9,109,495	(96,078)
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total	9,013,417	9,109,495	(96,078)
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	266,407	262,369	4,038
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service			
22		Sub-total	266,407	262,369	4,038
23		Total water service revenues	19,517,794	19,543,453	(25,659)
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	217,717	224,238	(6,521)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	14,739	765,068	(750,329)
29		Total other water revenues	232,456	989,306	(756,850)
30	501	Total operating revenues	19,750,250	20,532,759	(782,509)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Felton	957,890
33	Montara	1,279,937
34	Sacramento	15,900,812
35	Larkfield	1,515,836
36	Operations within incorporated territory	
37	City or town of Isleton(part of Sacramento District)	95,775
38	City or town of	
39	City or town of	
40	City or town of	
41	City or town of	
42		
43		
44		
45	Total	19,750,250

<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	555	1,067	(512)	
4	701	Operation supervision, labor and expenses						
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A		0	93	(93)	
7	704	Purchased water	A	B	C	590,216	377,267	212,949
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	171	3,422	(3,251)	
12	708	Maintenance of collect and impound reservoirs	A		14,025	10,018	4,007	
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A		8,704	2,358	6,346	
16	711	Maintenance of wells	A		3,430	54,742	(51,312)	
17	712	Maintenance of supply mains	A		4,179	3,089	1,090	
18	713	Maintenance of other source of supply plant	A	B	150	8	142	
19		Total source of supply expense			621,430	452,064	169,366	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B	37,820	27,936	9,884	
23	721	Operation supervision labor and expense						
24	722	Power production labor and expense	A		(344)	0	(344)	
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A		52	0	52	
27	724	Pumping labor and expenses	A	B	304,505	239,823	64,682	
28	725	Miscellaneous expenses	A		144,756	134,353	10,403	
29	726	Fuel or power purchased for pumping	A	B	C	2,494,716	2,169,409	325,307
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B	15,064	18,735	(3,671)	
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B	7,173	(5,927)	13,100	
34	731	Maintenance of power production equipment	A	B	14,483	17,843	(3,360)	
35	732	Maintenance of pumping equipment	A	B	140,670	181,068	(40,398)	
36	733	Maintenance of other pumping plant	A	B	2,513	2,117	396	
37		Total pumping expenses			3,161,408	2,785,357	376,051	



**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		7,453	7,839	(386)
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			482,495	389,287	93,208
6	743	Miscellaneous expenses	A	B		227,832	175,440	52,392
7	744	Chemicals and filtering materials	A	B		111,828	111,207	621
8		<b>Maintenance</b>						
9	746	Maintenance supervision and engineering	A	B		6,384	1,284	5,100
10	746	Maintenance of structures and equipment			C			
11	747	Maintenance of structures and improvements	A	B		12,305	2,187	10,118
12	748	Maintenance of water treatment equipment	A	B		106,213	102,993	3,220
13		Total water treatment expenses				954,510	790,237	164,273
14		<b>IV. TRANS. AND DIST. EXPENSES</b>						
15		<b>Operation</b>						
16	751	Operation supervision and engineering	A	B		7,824	18,287	(10,463)
17	751	Operation supervision, labor and expenses			C			
18	752	Storage facilities expenses	A			18,934	13,135	5,799
19	752	Operation labor and expenses		B				
20	753	Transmission and distribution lines expenses	A			12,461	29,879	(17,418)
21	754	Meter expenses	A			24,859	33,635	(8,776)
22	755	Customer installations expenses	A			256	527	(271)
23	756	Miscellaneous expenses	A			26,406	28,869	(2,463)
24		<b>Maintenance</b>						
25	758	Maintenance supervision and engineering	A	B		28,170	22,312	5,858
26	758	Maintenance of structures and plant			C			
27	759	Maintenance of structures and improvements	A	B		0	305	(305)
28	760	Maintenance of reservoirs and tanks	A	B		53,529	42,507	11,022
29	761	Maintenance of trans. and distribution mains	A			316,106	299,025	17,081
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A			761	1,058	(297)
32	763	Maintenance of services	A			526,743	387,154	139,589
33	763	Maintenance of other trans. and distribution plant		B				
34	764	Maintenance of meters	A			30,496	37,416	(6,920)
35	765	Maintenance of hydrants	A			16,741	14,645	2,096
36	766	Maintenance of miscellaneous plant	A			633	1,353	(720)
37		Total transmission and distribution expenses				1,063,919	930,107	133,812

**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		<b>Operation</b>						
3	771	Supervision	A	B		-	308	(308)
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		74,019	74,468	(449)
6	773	Customer records and collection expenses	A			1,394,244	1,475,172	(80,928)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			20,534	23,284	(2,750)
9	775	Uncollectible accounts	A	B	C	102,820	11,265	91,555
10		Total customer account expenses				1,591,617	1,584,497	7,120
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
13	781	Supervision	A	B		27	1,433	(1,406)
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A					
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				27	1,480	(1,453)
20		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
21		<b>Operation</b>						
22	791	Administrative and general salaries	A	B	C	341,667	857,142	(515,475)
23	792	Office supplies and other expenses	A	B	C	105,760	213,526	(107,766)
24	793	Property insurance	A			48,973	41,563	7,410
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			157,559	147,766	9,793
27	795	Employees' pensions and benefits	A	B	C	293,917	198,231	95,686
28	796	Franchise requirements	A	B	C			
29	797	Regulatory commission expenses	A	B	C	39,221	40,328	(1,107)
30	798	Outside services employed	A			320,451	946,416	(625,965)
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			1,073,217	(123,091)	1,196,308
34		<b>Maintenance</b>						
35	800	Telephone	A	B	C	3,258	54,334	(51,076)
36	805	Maintenance of general plant	A	B	C	7,347	26,513	(19,166)
37		Total administrative and general expenses				2,391,370	2,402,728	(11,358)
38		<b>VIII. MISCELLANEOUS</b>						
39	811	Rents	A	B	C	32,545	64,498	(31,953)
40	812	Administrative expenses transferred - Cr.	A	B	C	-	3	(3)
41	813	Duplicate charges - Cr.	A	B	C	1,601	2,009	(408)
42		Total miscellaneous				34,146	66,510	(32,364)
43		Total operating expenses				9,818,427	9,012,980	805,447

**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 holder a breakdown of total taxes charged to operations and other accounts during the year. 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material which the tax was levied was charged. If the actual 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 utility department and number of account charge for taxes capitalized.

4. For any tax which it was necessary to apportion more than one utility department or account, state 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 2.

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 50 (c)	Nonutility (Account 521) (d)	Other (Account ---) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property		522,588			
10	Franchise Taxes		25,700			
11	Payroll Taxes		195,812			
12	Other federal taxes-Investment tax credit		(92,392)			
13	Federal income tax		2,983,090			
14	State Income tax		826,507			
15						
16						
17						
18						
19						
20						
21						
22	Totals		4,461,305			

**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-Jan 1----to--Dec 31, 2001-

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7.....	4,611,932
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)	3,890,698
6		
7	Estimated Schedule "M" Items (Federal Form 1120)	741,118
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.....	9,243,020
31	Computation of tax:	
32	Federal Income Tax	3,983,090
33	Less: Investment Tax Credit	92,392
34		
35	Tax per return	3,890,698

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

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

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

Line No.	Description (a)	Amount (b)
6	Miscellaneous Non-Operating Income	3,760,253
7		
8		
9		
10		
11		
12		
13	Totals	3,760,253

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

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

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

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

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

Line No.	Description (a)	Amount (b)
23	Dues and Donations	29,580
24	Miscellaneous Income Deductions	154,363
25		
26		
27	Total	183,943

## 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>	<b>No</b>
4	2	Name of each organization or person that was a party to such a contract or agreement
5		<b>Not applicable</b>
6	3	Date of original contract or agreement. <b>Not applicable</b>
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. <b>Not applicable</b>
11	5	Amount of compensation paid during the year for supervision or management
12	6	To whom paid <b>N/A</b>
13	7	Nature of payment (salary, traveling expenses, etc.) <b>Not applicable</b>
14	8	Amounts paid for each class of service <b>Not applicable</b>
15		
16	9	Base for determination of such amounts <span style="float: right;"><b>NONE</b></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	<b>NONE</b>
23	11	Distribution of charges to operating expenses by primary accounts.
24		Number and Title of Account
25		
26		
27		
28	Total	<b>NONE</b>
29	12	What relationship, if any, exists between respondent and supervisory and/or
30		managing concerns? <b>N/A</b>

## 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)	Amount (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		19,029
8	Employees - Pumping		390,055
9	Employees - Water treatment		364,039
10	Employees - Transmission and distribution		552,147
11	Employees - Customer account		516,308
12	Employees - Sales		27
13	Employees - Administrative		770,987
14	General officers		
15	General office		
16	Totals		2,612,592

## 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)	Amount (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 2001  
 SCHEDULE C-4

<u>District</u>	<u>Date of Accident</u>	<u>Number of Persons Injured</u>	<u>Number of Persons Killed</u>
Felton	None		
	Felton Total	None	
Montara	05/16/01	1	0
	Montara Total	1	
Larkfield	01/15/01	1	0
	05/07/01	1	0
	Larkfield Total	2	
Sacramento	02/03/01	1	0
	02/05/01	1	0
	02/09/01	1	0
	04/05/01	1	0
	04/13/01	1	0
	05/03/01	1	0
	06/13/01	1	0
	07/23/01	1	0
	08/15/01	1	0
	Sacramento Total	9	



**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	NONE
8	
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 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	SEE EACH INDIVIDUAL DISTRICT								
8									
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	SEE EACH INDIVIDUAL DISTRICT								
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) <sup>2</sup>		
18	SEE 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.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
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	Concrete			
34	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 20	201 to 30	301 to 40	401 to 50	501 to 75	751 to 100	Over 100	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	-	-	-	-	-	-	-	2,183	5,951	1,892
12	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	964	-
13	Ductile	-	-	-	-	-	-	-	61	966	5,933
14	Copper	457	150	-	-	31	-	-	-	-	-
15	Riveted steel	-	-	-	-	-	-	-	-	-	-
16	Standard screw	-	-	469	-	24,859	3,899	2,434	8,619	13,468	13,357
17	Screw or welded casing	-	-	-	151	-	-	-	-	-	-
18	Cement - asbestos	-	-	-	-	1,844	408	-	85,199	820,771	1,046,214
19	Welded steel	-	-	-	22,798	-	-	-	6,539	540	49
20	Galv. Iron	-	630	-	1,378	31	20	-	1,372	1,101	3,885
21	Other (specify)Plastic	-	-	-	-	953	240	-	4,384	86,479	474,481
22	Totals	457	780	469	24,327	27,718	4,567	2,434	108,357	930,240	1,545,811

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	-	-	-	-	-	-	-	-	16,009
24	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	-	-	964
25	Ductile	1,951	16,652	-	27,145	3,962	566	1,476	-	-	-	58,712
26	Copper	-	-	-	-	-	-	-	-	-	-	638
27	Riveted steel	-	150	-	10	50	195	-	-	-	-	405
28	Standard screw	11	-	-	-	-	-	-	-	-	-	67,116
29	Screw or welded casing	1	561	10	106	485	1,148	1,600	210	-	1	4,273
30	Cement - asbestos	448,124	79,956	5	29,338	-	3,120	-	-	-	-	2,514,979
31	Welded steel	1,751	370	775	53	-	-	-	-	3,550	-	36,425
32	Galv. Iron	-	-	-	680	-	-	-	-	-	-	9,097
33	Other (specify)Plastic	134,429	169,274	-	22,833	-	2,340	-	-	-	-	895,413
34	Totals	586,650	272,563	790	80,165	4,497	7,369	3,076	210	3,550	1	3,604,031

**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)	13,496	13,565	46,901	46,748
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	13,496	13,565	46,901	46,748
Private fire connections			650	679
Public fire hydrants			5,598	5,611
Total	13,496	13,565	53,149	53,038

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

Size	Meters	Services
3/8 x 3/4 - in	8,213	8,213
3/4 - in	604	604
1 - in	2,165	2,165
1 1/2 - in	683	683
2 - in	1,986	1,986
3 - in	22	22
4 - in	87	87
6 - in	22	22
8 - in	19	19
Other		
Total	13,801	13,801

**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 . . . . .		0
2. Used, before repair . . . . .		0
3. Used, after repair . . . . .		0
4. Found fast, requiring billing adjustment . . . . .		0
<b>B. Number of Meters in Service Since Last Test</b>		
1. Ten years or less . . . . .		11,225
2. More than 10, but less than 15 years . . . . .		1,747
3. More than 15 years . . . . .		628

**SCHEDULE D-7**

**Water delivered to Metered Customers by Months and Years in CCFs (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
General Metered	76,149	74,938	62,394	79,719	90,703	140,174	140,832	664,909
Commercial	296,104	344,551	216,524	362,357	288,367	679,241	545,539	2,732,683
Industrial								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>372,253</b>	<b>419,489</b>	<b>278,918</b>	<b>442,076</b>	<b>379,070</b>	<b>819,415</b>	<b>686,371</b>	<b>3,397,592</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
General Metered	170,747	145,853	154,135	113,096	100,105	683,936	1,348,845	1,332,627
Commercial	900,828	594,011	829,965	487,103	492,530	3,304,437	6,037,120	5,959,199
Industrial								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>1,071,575</b>	<b>739,864</b>	<b>984,100</b>	<b>600,199</b>	<b>592,635</b>	<b>3,988,373</b>	<b>7,385,965</b>	<b>7,291,826</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 Not Available

Total population served 197,171 est.



	<i>PAGE</i>		<i>PAGE</i>
Accidents .....	36	Operating revenues .....	28
Acres irrigated .....	41	Organization and control .....	4
Advances from associated companies .....	22	Other deferred credits .....	26
Advances for construction .....	25	Other deferred debits .....	18
Assets .....	5	Other income .....	7
Assets in special funds .....	14	Other investments .....	13
Balance Sheet .....	5-6	Other physical property .....	10
Bonds .....	22	Payables to associated companies .....	23
Capital stock .....	19	Political expenditures .....	37
Capital surplus .....	20	Population served .....	41
Contributions in aid of construction .....	27	Premium on capital stock .....	19
Depreciation and amortization reserves .....	11	Prepayments .....	16
Declaration .....	42	Proprietary capital .....	21
Discount on capital stock .....	18	Purchased water for resale .....	38
Discount and expense on funded debt .....	17	Receivables from associated companies .....	16
Dividends declared .....	19	Revenues apportioned to cities .....	28
Earned surplus .....	20	Securities issued or assumed .....	22
Employees and their compensation .....	36	Service connections .....	40
Engineering and management fees .....	35	Sinking funds .....	14
Franchises .....	9	Sources of supply and water developed .....	38
Income account .....	7	Special deposits .....	15
Income deductions .....	7	Status with Board of Health .....	42
Investments in associated companies .....	13	Stockholders .....	19
Liabilities .....	6	Storage facilities .....	38
Loans to officers, directors, or shareholders .....	37	Taxes .....	32
Management compensation .....	36	Transmission and distribution facilities .....	39
Meters and services .....	40	Unamortized debt discount and expense .....	17
Miscellaneous long-term debt .....	22	Unamortized premium on debt .....	17
Miscellaneous reserves .....	26	Undistributed profits .....	21
Miscellaneous special funds .....	14	Utility plant .....	8
Notes payable .....	23	Utility plant in service .....	8-9
Notes receivable .....	15	Utility plant held for future use .....	10
Officers .....	4	Water delivered to metered customers .....	41
Operating expenses .....	29-31		

CITIZENS UTILITIES COMPANY OF CALIFORNIA

SACRAMENTO COUNTY,  
2001  
SCHEDULE D-8 PERMITS

<u>SYSTEM DESCRIPTION</u>	<u>DOHS PERMIT DATES</u>
ANTELOPE:	November, 1975 July 27, 1988 April 26, 1995
ARDEN:	April, 1978 May 28, 1988
ISLETON:	February, 1969 June 6, 1969
LINCOLN:	November, 1964 December, 1972 January, 1977 April, 1977 October 12, 1990 April 26, 1995
PARKWAY/LINDALE:	July, 1967 February, 1983 January 25, 1994
ROSEMONT:	June, 1968 July 24, 1968
SECURITY PARK:	October, 1980 November 13, 1980
SUBURBAN:	February, 1976 March 30, 1976 July, 1976 September 22, 1976 August, 1977
WALNUT GROVE:	September, 1999 September 24, 1999

Note: In 2001, the Department of Health Services consolidated CUCC's water permits into nine water systems.



**CITIZENS UTILITIES COMPANY OF CALIFORNIA**

**2001**

**SCHEDULE D-8 PERMITS**

**DOHS PERMITS**

<b>FELTON</b>	<b>April 16, 1971</b>
<b>MONTARA</b>	<b>June 29, 1978</b>
<b>LARKFIELD</b>	<b>July 12, 1994</b>