

47

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2002
ANNUAL REPORT
OF

Citizens Utilities Company of California

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

Suite 2300, 1250 Poydras Street, New Orleans, LA
(OFFICIAL MAILING ADDRESS)

70113
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003
(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 2002

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 2002 Annual Report)

	1/1/02	1/14/02	Average
BALANCE SHEET DATA			
1 Intangible Plant	340,091	340,091	340,091
2 Land and Land Rights	3,124,884	3,124,884	3,124,884
3 Depreciable Plant	120,578,691	120,567,146	120,572,919
4 Gross Plant in Service	124,043,666	124,032,121	124,037,894
5 Less: Accumulated Depreciation	40,969,774	41,165,558	41,067,666
6 Net Water Plant in Service	83,073,892	82,866,563	82,970,228
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	10,361,865	10,507,293	10,434,579
9 Materials and Supplies	140,978	153,173	147,076
10 Less: Advances for Construction	(25,255,338)	(25,255,402)	(25,255,370)
11 Less: Contributions in Aid of Construction	(9,012,261)	(9,048,713)	(9,030,487)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(6,694,301)	(6,690,905)	(6,692,603)
13 Net Plant Investment	52,614,835	52,532,009	52,573,422
CAPITALIZATION			
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	184,357,347	183,956,930	184,157,139
18 Common Stock and Equity (Lines 14 through 17)	274,918,933	274,518,516	274,718,725
19 Preferred Stock	1,000,000	1,000,000	1,000,000
20 Long-Term Debt	3,587,710	3,539,067	3,563,389
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	279,506,643	279,057,583	279,282,113

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

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	433,349 -
24 Fire Protection Revenue	19,029 -
25 Other Revenue	18,977 -
26 Metered Water Revenue	158,713 -
27 Total Operating Revenue	630,068 -
28 <u>Operating Expenses</u>	729,085 -
29 Depreciation Expense (Composite Rate (3.54%))	204,512 -
30 Amortization and Property Losses	-
31 Property Taxes	8,659 -
32 Taxes Other Than Income Taxes	22,497 -
33 Total Operating Revenue Deduction Before Taxes	964,753
34 California Corp. Franchise Tax	2,683 -
35 Federal Corporate Income Tax	6,287 -
36 Total Operating Revenue Deduction After Taxes	973,723
37 Net Operating Income (Loss) - California Water Operations	(343,655) -
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(22,893) -
39 Income Available for Fixed Charges	(366,548) -
40 Interest Expense	(33,869) -
41 Net Income (Loss) Before Dividends	(400,417) -
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	(400,417) -

OTHER DATA		
44 Refunds of Advances for Construction		-
45 Total Payroll Charged to Operating Expenses		226,935 -
46 Purchased Water		24,239 -
47 Power		85,837 -
48 Class A Water Companies Only:		
a. Pre-TRA 1986 Contributions in Aid of Construction		1,594,024
b. Pre-TRA 1986 Advances for Construction		6,612,430
c. Post TRA 1986 Contributions in Aid of Construction		7,454,690
d. Post TRA 1986 Advances for Construction		18,642,972

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

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:
1250 Poydras Street, Suite 2300, New Orleans, LA 70113

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) <u>Scott N. Schneider</u>	(Title) <u>Chairman</u>
(Name) <u>Robert J. Larson</u>	(Title) <u>Vice President and CAO</u>
(Name) <u>Dan McCarthy</u>	(Title) <u>President and COO</u>
(Name) <u>Donald B. Armour</u>	(Title) <u>Vice President and Treasurer</u>
(Name) <u>Edward Kipperman</u>	(Title) <u>Vice President, Tax</u>
(Name) <u>L. Russell Mitten</u>	(Title) <u>Secretary</u>
(Name) <u>Virginia L. Coogle</u>	(Title) <u>Assistant Secretary</u>

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 @1/14/02 (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	8	134,539,414	134,405,531
3	107	Utility plant adjustments			
4		Total utility plant		134,539,414	134,405,531
5	250	Reserve for depreciation of utility plant	11	41,165,558	40,969,774
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		41,165,558	40,969,774
9		Total utility plant less reserves		93,373,856	93,435,757
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	10	248,228	248,228
13	253	Reserve for depreciation and amortization of other property	11	59,329	59,329
14		Other physical property less reserve		188,899	188,899
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	188,899
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		9,369	43,794
23	121	Special deposits	15	127,628	186,006
24	122	Working funds			
25	123	Temporary cash investments			
26	124	Notes receivable	15		
27	125	Accounts receivable		5,575,101	5,392,314
28	126	Receivables from associated companies	16	212,701,851	220,220,393
29	131	Materials and supplies		153,173	140,978
30	132	Prepayments	16	376,927	268,829
31	133	Other current and accrued assets	16		
32		Total current and accrued assets		218,944,049	226,252,314
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	17		
36	141	Extraordinary property losses	18		
37	142	Preliminary survey and investigation charges		300,729	291,359
38	143	Clearing accounts			
39	145	Other work in progress			
40	146	Other deferred debits	18	1,135,344	1,136,311
41		Total deferred debits		1,436,073	1,427,670
42		Total assets and other debits		313,942,877	321,304,640
43					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance @ 1/14/02 (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
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	183,956,930	184,357,347
10		Total corporate capital and surplus		275,518,516	275,918,933
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (individual or partnership)	21		
14	205	Undistributed profits of proprietorship or partnership	21		
15		Total proprietary capital			
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	22		
19	211	Receivers' certificates			
20	212	Advances from associated companies	22		
21	213	Miscellaneous long-term debt	22	3,539,067	3,587,710
22		Total long-term debt		3,539,067	3,587,710
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	23		
26	221	Notes receivable discounted			
27	222	Accounts payable		613,855	1,176,098
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	39,718	39,863
34	229	Interest accrued			
35	230	Other current and accrued liabilities	23	(130,162)	1,240,300
36		Total current and accrued liabilities		523,411	2,456,261
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	17		
40	241	Advances for construction	25	25,255,402	25,255,338
41	242	Other deferred credits	26	4,952,698	4,972,679
42		Total deferred credits		30,208,100	30,228,017
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	26	105,068	101,455
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		105,068	101,455
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	27	4,048,715	9,012,261
54		Total liabilities and other credits		313,942,877	321,304,637

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	28	630,068
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	29-31	729,085
6	503	Depreciation	11	204,512
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	40,126
11		Total operating revenue deductions		973,723
12		Net operating revenues		(343,655)
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		(343,655)
16				
17		II. OTHER INCOME		
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		229
22	525	Revenues from sinking and other funds		-
23	526	Miscellaneous nonoperating revenues	34	201
24	527	Nonoperating revenue deductions - Dr.	34	-
25		Total other income		430
26		Net income before income deductions		(343,225)
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		52,173
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.		(18,304)
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	34	23,323
38		Total income deductions		57,192
39		Net income		(400,417)
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		-
43				
44		Balance transferred to Earned Surplus or		(400,417)
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)	124,043,666	612	12,157		124,032,121
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	10,361,865			145,427	10,507,292
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	134,405,531	612	12,157	145,427	134,539,413

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		I. INTANGIBLE PLANT					
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	298,105	0	0	0	298,105
12		Total intangible plant	340,091	0	0	0	340,091
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	3,124,884	0	0		3,124,884
16							
17		III. SOURCE OF SUPPLY PLANT		0	0	0	
18	311	Structures and improvements	226,428	0	0	0	226,428
19	312	Collecting and impounding reservoirs	105,210	0	0	0	105,210
20	313	Lake, river and other intakes	0	0	0	0	0
21	314	Springs and tunnels	18,972	0	0	0	18,972
22	315	Wells	6,059,684	0	0	0	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	6,410,294	0	0	0	6,410,294
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	4,423,305	0	0	0	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	12,334,268	0	0	0	12,334,268
32	325	Other pumping plant	203,672	0	0	0	203,672
33		Total pumping plant	16,961,245	0	0	0	16,961,245
34							
35		V. WATER TREATMENT PLANT					
36	331	Structure and improvements	2,989,605	0	0	0	2,989,605
37	332	Water treatment equipment	9,303,106	0	0	0	9,303,106
38		Total water treatment plant	12,292,711	0	0	0	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 Debits or (Credits) (e)	Balance End of Year (f)
1		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements	148,930	0	0	0	148,930
3	342	Reservoirs and tanks	4,929,136	0	0	0	4,929,136
4	343	Transmission and distribution mains	46,311,208	0	0	0	46,311,208
5	344	Fire mains	0	0	0	0	0
6	345	Services	15,351,439	0	1,459	0	15,349,980
7	346	Meters	2,714,405	(291)	10,698	0	2,703,416
8	347	Meter installations	0	0	0	0	0
9	348	Hydrants	6,397,301	0	0	0	6,397,301
10	349	Other transmission and distribution plant	0	0	0	0	0
11		Total transmission and distribution plant	75,852,419	(291)	12,157	0	75,839,971
51		VII. GENERAL PLANT					
52	371	Structures and improvements	2,902,557	0	0	0	2,902,557
53	372	Office furniture and equipment	458,692	0	0	0	458,692
54	372	Computer equipment	1,614,186	0	0	0	1,614,186
55	373	Transportation equipment	1,201,910	0	0	0	1,201,910
56	373	Transportation equipment	363,440	0	0	0	363,440
57	374	Stores equipment	0	0	0	0	0
58	375	Laboratory equipment	138,945	0	0	0	138,945
59	376	Communication equipment	1,567,382	903	0	0	1,568,285
60	377	Power operated equipment	256,166	0	0	0	256,166
61	378	Tools, shop and garage equipment	523,105	0	0	0	523,105
62	379	Other general plant	35,639	0	0	0	35,639
63		Total general plant	9,062,022	903	0	0	9,062,925
64							
65		VIII. UNDISTRIBUTED ITEMS					
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	124,043,666	612	12,157	0	124,032,121

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 ¹ (e)
31				
32	SEE ATTACHED SCHEDULE			
33				
34				
35		Total		

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

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	40,969,774			59,329
2	Add: Credits to reserves during year	0			0
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	204,513			0
4	(b) Charged to Account 265	13,438			0
5	(c) Charged to clearing accounts	0			0
6	(d) Salvage recovered	0			0
7	(e) All other credits ⁽²⁾	(10,010)			0
8	Total credits	207,941			0
9	Deduct: Debits to reserves during year	0			0
10	(a) Book cost of property retired	12,157			0
11	(b) Cost of removal	0			0
12	(c) All other debits ⁽³⁾	0			0
13	Total debits	12,157			0
14	Balance in reserve at end of year	41,165,558			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 (\$8,445), depreciation from other				
20	affiliates of (1,565).				
21					
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	301	Organization	0	11	0	0	11
2	302	Franchise/Consents	0	21	0	0	21
3	303	Other intangible plant	0	0	0	0	0
4		Total intangible plant	0	32	0	0	32
5							
6		I. SOURCE OF SUPPLY PLANT					
7	311	Structures and improvements	47,029	281	0	0	47,310
8	312P	Struct and improv - other phy prop	0	1	0	0	1
9	312	Collecting and impounding reservoirs	(3,240)	85	0	0	(3,155)
10	313	Lake, river and other intakes	0	3	0	0	3
11	314	Springs and tunnels	4,514	13	0	0	4,527
12	315	Wells	2,987,841	7,486	0	0	2,995,327
13	316	Supply mains	0	0	0	0	0
14	317	Other source of supply plant	0	0	0	0	0
15		Total source of supply plant	3,036,144	7,869	0	0	3,044,013
16							
17		II. PUMPING PLANT					
18	321	Structures and improvements	1,271,115	5,589	0	0	1,276,704
19	321P	Pumping plant - other phy prop	0	118	0	0	118
20	322	Boiler plant equipment	0	0	0	0	0
21	323	Other power production equipment	0	0	0	0	0
22	324	Pumping equipment	4,029,614	39,527	0	0	4,069,141
23	325	Other pumping plant	2,919	247	0	0	3,166
24		Total pumping plant	5,303,648	45,481	0	0	5,349,129
25							
26		III. WATER TREATMENT PLANT					
27	331	Structures and improvements	1,197,644	5,446	0	0	1,203,090
28	332	Water treatment equipment	3,382,363	19,369	0	0	3,401,732
29		Total water treatment plant	4,580,007	24,815	0	0	4,604,822
30							
31		IV. TRANS. AND DIST. PLANT					
32	341	Structures and improvements	25,296	1,360	0	0	26,656
33	342	Reservoirs and tanks	2,465,853	5,735	0	0	2,471,588
34	342P	Distrib and standpipes - other phy prop	0	0	0	0	0
35	343	Transmission and distribution mains	13,445,311	47,172	0	0	13,492,483
36	344	Fire mains	0	0	0	0	0
37	345	Services	5,361,010	22,465	1,459	0	5,382,016
38	346	Meters	1,008,987	5,093	10,698	0	1,003,382
39	347	Meter installations	0	0	0	0	0
40	348	Hydrants	2,470,408	8,909	0	0	2,479,317
41	349	Other transmission and distribution plant	0	0	0	0	0
42		Total trans. and distribution plant	24,776,865	90,734	12,157	0	24,855,442
43							
44		V. GENERAL PLANT					
45	371	Structures and improvements	575,269	2,632	0	0	577,901
46	372	Office furniture and equipment	253,482	1,477	0	0	254,959
47	372	Computer equipment	577,100	9,362	0	0	586,462
48	373	Transportation equipment	482,456	7,251	0	0	489,707
49	373	Transportation equipment	124,419	1,825	0	0	126,244
50	374	Stores equipment	0	0	0	0	0
51	375	Laboratory equipment	87,205	275	0	0	87,480
52	376	Communication equipment	784,430	13,255	0	0	797,685
53	377	Power operated equipment	171,832	1,088	0	0	172,920
54	378	Tools, shop and garage equipment	202,310	1,696	0	0	204,006
55	379	Other general plant	14,607	149	0	0	14,756
56	390	Other tangible property	0	0	0	0	0
57	391	Water plant purchased	0	0	0	0	0
58		Total general plant	3,273,110	39,010	0	0	3,312,120
59		Total	40,969,774	207,941	12,157	0	41,165,558

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	127,628
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	212,701,851			
Totals	212,701,851			

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Prepaid Postage	2,215
Prepaid Property Taxes	271,498
Prepaid Taxes	103,214
Total	376,927

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 Commission'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.

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

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	285,113
6	DOHS Fees	17,039
7	Northridge Memorand Acct.	201,873
8	Water Contamination Litigation	559,462
9a	Other Deferred Debits	64,179
9b	Deferred Assets K Project	7,678
10	Total	1,135,344

Wiliyup 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 ¹ (d)	Total Par Value ² 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		

¹ After deduction for amount of reacquired stock held by or for the respondent.
² 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	184,357,347
13		CREDITS	
14	400	Credit balance transferred from income account	0
15	401	Miscellaneous credits to surplus (detail)	
16		Other (Rounding)	
17		Total credits	0
18		DEBITS	
19	410	Debit balance transferred from income account	400,417
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	183,956,930

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	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	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	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 ¹ 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							

¹ 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 ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14	DWR LOAN	11/12/1996	7/1/2028	4,408,503	3,539,067	2.418%		
15								
16								
17								
18								
19								
20								
21	Totals							

¹ 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	Miscellaneous Accruals	(138,600)
16	True up DWR interest	8,438
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Total	(130,162)

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	27,246		8,659		(22,221)	13,684	
2	State corporation franchise tax	12,617		1,051	-		13,688	
3	Payroll Tax	-		21,446	21,446		-	
4	Federal income taxes	-		9,683	-		9,683	
5	State income taxes	-		2,683	-		2,683	
6	Other federal taxes-investment tax credit	-		(3,396)	-	3,396	-	
7	Fed. ins. contr. act (old age retire.)	-		-	-		-	
8								
9	Prepaid real and personal property		47,488		242,789	280,277		-
10								
11								
12								
13								
14	Totals	39,863	47,488	40,126	264,235	271,452	39,718	-

Note: \$22,221 debit adjustment due to \$14,078 true up to the accrual account, \$8,659 charged from prepaid and \$516 paid and charged direct to operations.

Note: \$3,396 credit adjustment for investment tax credit not charged through accrued or prepaid tax accounts.

Note: \$280,277 credit adjustment to prepaid real and personal property taxes due to <\$271,487.59> reclass from prepaid due to sale of assets to California-American Water Company and a true up to the account for <\$18,779.78>.

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 x	25,255,338
2	Additions during year	x x x x x x x x	64
3	Subtotal - Beginning balance plus additions during year	x x x x x x x x	25,255,402
4	Charges during year	x x 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 x x
6	Percentage of revenue basis	-	x x x x x x x x
7	Proportionate cost basis	-	x x x x x x x x
8	Present worth basis	-	x x x x x x x x
9	Total refunds	x x x x x x x x	-
10	Transfers to Acct 265 - Contributions in Aid of Construction	x x x x x x x x	x x x x x x x x
11	Due to expiration of contracts	-	x x x x x x x x
12	Due to present worth discount	-	x x x x x x x x
13	Total transfers to Acct. 265	XXXXXXXXXXXXXX	-
14	Securities Exchanged for Contracts (enter detail below)		x x x x x x x x
15	Subtotal - Charges during year	x x x x x x x x	-
16	Balance end of year	x x x x x x x x	25,255,402

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	113,596
2	LXA SOLD PROPERTY	1,415,209
3	UNCLAIMED PROPERTY	113,435
4	TAX ON ADV AND CONTRIBUTION	(3,084,435)
5	INVESTMENT TAX CREDIT	897,512
6	DEF INC TAX DUE TO ACCEL DEPR	5,497,382
7	Total	4,952,698

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	101,455			775	3,613	105,068
8							
9							
10							
11							
12							
13	Totals						105,068

SCHEDULE A-35

Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

¹ 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.

² 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.

³ 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	9,012,261	9,005,610	6,651		
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXX XX	XXXXXXXX XX
3	Contributions received during year	49,890	49,890		XXXXX XX	XXXXXXXX XX
4	Other credits*	0	0			
5	Total credits	49,890	49,890			
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXX XX	XXXXXXXX XX
7	Depreciation charges for year	13,438	13,438	XXXXXX XX	XXXXX XX	XXXXXXXX XX
8	Nondepreciable donated property retired		XXXXXX XX		XXXXX XX	XXXXXXXX XX
9	Other debits*					
10	Total debits	13,438	13,438			
11	Balance end of year	9,048,713	9,042,062	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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	190,857	3,375,963	(3,185,106)
4		601.2 Industrial sales	(32,144)	6,862,007	(6,894,151)
5		601.3 Sales to public authorities			
6		Sub-total	158,713	10,237,970	(10,079,257)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	433,349	9,013,417	(8,580,068)
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total	433,349	9,013,417	(8,580,068)
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	19,029	266,407	(247,378)
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	19,029	266,407	(247,378)
23		Total water service revenues	611,091	19,517,794	(18,906,703)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	19,577	217,717	(198,140)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	(600)	14,739	(15,339)
29		Total other water revenues	18,977	232,456	(213,479)
30	501	Total operating revenues	630,068	19,750,250	(19,120,182)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Felton	83,541
33	Montara	97,290
34	Sacramento	451,763
35	Larkfield	(2,777)
36	Operations within incorporated territory	
37	City or town of Isleton(part of Sacramento District)	251
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	630,068

¹ 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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		555	(555)	
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A			0	0	
7	704	Purchased water	A	B	C	24,239	590,216	(565,977)
8		Maintenance						
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	(171)	
12	708	Maintenance of collect and impound reservoirs	A			51	14,025	(13,974)
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			608	8,704	(8,096)
16	711	Maintenance of wells	A				3,430	(3,430)
17	712	Maintenance of supply mains	A			19	4,179	(4,160)
18	713	Maintenance of other-source of supply plant.	A	B			150	(150)
19		Total source of supply expense				24,917	621,430	(596,513)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			37,820	(37,820)
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A			130	(344)	474
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A				52	(52)
27	724	Pumping labor and expenses	A	B		7,713	304,505	(296,792)
28	725	Miscellaneous expenses	A			14,387	144,756	(130,369)
29	726	Fuel or power purchased for pumping	A	B	C	85,837	2,494,716	(2,408,879)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			15,064	(15,064)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		926	7,173	(6,247)
34	731	Maintenance of power production equipment	A	B			14,483	(14,483)
35	732	Maintenance of pumping equipment	A	B		1,518	140,670	(139,152)
36	733	Maintenance of other pumping plant	A	B		29	2,513	(2,484)
37		Total pumping expenses				110,540	3,161,408	(3,050,868)

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		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B		7,453	(7,453)	
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			95,377	482,495	(387,118)
6	743	Miscellaneous expenses	A	B		10,379	227,832	(217,453)
7	744	Chemicals and filtering materials	A	B		983	111,828	(110,845)
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B			6,384	(6,384)
10	746	Maintenance of structures and equipment			C			
11	747	Maintenance of structures and improvements	A	B			12,305	(12,305)
12	748	Maintenance of water treatment equipment	A	B		2,183	106,213	(104,030)
13		Total water treatment expenses				108,922	954,510	(845,588)
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B			7,824	(7,824)
17	751	Operation supervision, labor and expenses			C			
18	752	Storage facilities expenses	A			45	18,934	(18,889)
19	752	Operation labor and expenses		B				
20	753	Transmission and distribution lines expenses	A				12,461	(12,461)
21	754	Meter expenses	A			(44)	24,859	(24,903)
22	755	Customer installations expenses	A				256	(256)
23	756	Miscellaneous expenses	A			329	26,406	(26,077)
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B			28,170	(28,170)
26	758	Maintenance of structures and plant			C			
27	759	Maintenance of structures and improvements	A	B			0	0
28	760	Maintenance of reservoirs and tanks	A	B		3,219	53,529	(50,310)
29	761	Maintenance of trans. and distribution mains	A			2,269	316,106	(313,837)
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A			239	761	(522)
32	763	Maintenance of services	A			23,462	526,743	(503,281)
33	763	Maintenance of other trans. and distribution plant		B				
34	764	Maintenance of meters	A			1,068	30,496	(29,428)
35	765	Maintenance of hydrants	A			939	16,741	(15,802)
36	766	Maintenance of miscellaneous plant	A			1	633	(632)
37		Total transmission and distribution expenses				31,527	1,063,919	(1,032,392)

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		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B			0	
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		896	74,019	(73,123)
6	773	Customer records and collection expenses	A			38,659	1,394,244	(1,355,585)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			1,472	20,534	(19,062)
9	775	Uncollectible accounts	A	B	C	3,786	102,820	(99,034)
10		Total customer account expenses				44,813	1,591,617	(1,546,804)
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B			27	(27)
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A					
16	783	Advertising expenses	A					0
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A					
19		Total sales expenses				0	27	(27)
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	226,935	341,667	(114,732)
23	792	Office supplies and other expenses	A	B	C	7,369	105,760	(98,391)
24	793	Property insurance	A				48,973	(48,973)
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A				157,559	(157,559)
27	795	Employees' pensions and benefits	A	B	C	4,386	293,917	(289,531)
28	796	Franchise requirements	A	B	C			
29	797	Regulatory commission expenses	A	B	C		39,221	(39,221)
30	798	Outside services employed	A			32,961	320,451	(287,490)
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			133,936	1,073,217	(939,281)
34		Maintenance						
35	800	Telephone	A	B	C		3,258	(3,258)
36	805	Maintenance of general plant	A	B	C	1,291	7,347	(6,056)
37		Total administrative and general expenses				406,878	2,391,370	(1,984,492)
38		VIII. MISCELLANEOUS						
39	811	Rents	A	B	C	1,488	32,545	(31,057)
40	812	Administrative expenses transferred - Cr.	A	B	C		-	0
41	813	Duplicate charges - Cr.	A	B	C		1,601	(1,601)
42		Total miscellaneous				1,488	34,146	(32,658)
43		Total operating expenses				729,085	9,818,427	(9,089,342)

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	8,659	8,659			
10	Franchise Taxes	1,051	1,051			
11	Payroll Taxes	21,446	21,446			
12	Other federal taxes-Investment tax cr	(3,396)	(3,396)			
13	Federal income tax	9,683	9,683			
14	State Income tax	2,683	2,683			
15						
16						
17						
18						
19						
20						
21						
22	Totals	40,126	40,126			

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.....	
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)	
6		
7	Estimated Schedule "M" Items (Federal Form 1120)	
8		
9		
10		
11	Note: Income taxes at the property level are estimated using statutory Federal and State rates.	
12	However, income taxes are paid at the corporate level using consolidated taxable income amounts.	
13	The consolidated corporate tax return was not available at the time of report preparation.	
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income.....	
31	Computation of tax:	
32	Federal Income Tax	
33	Less: Investment Tax Credit	
34		
35	Tax per return	

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	201
7		
8		
9		
10		
11		
12		
13	Totals	201

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	Miscellaneous Income Deductions	23,323
24		
25		
26		
27	Total	23,323

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

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		-
8	Employees - Pumping		-
9	Employees - Water treatment		-
10	Employees - Transmission and distribution		-
11	Employees - Customer account		-
12	Employees - Sales		-
13	Employees - Administrative		226,935
14	General officers		
15	General office		
16	Totals		226,935

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17										
18	NONE									
19										
20	Totals									

¹ Accidents to employees not on duty should be included in "Public" accidents

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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim	Capacity	Max.	Min.		
1									
2	SEE EACH INDIVIDUAL DISTRICT								
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity(Unit) ²		
6								
7	SEE EACH INDIVIDUAL DISTRICT							
8								
9								
10								

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	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) ²
18	SEE EACH INDIVIDUAL DISTRICT
19	

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

¹ 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			N/A
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	

The information provided above is as of January 14, 2002.

The property was acquired by American Water Works on January 15, 2002. Accordingly, the disclosure of this information as of December 31, 2002, has been assumed by American Water Works.

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	-	-	-	-	-	-	-	2,183	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	-	-	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

The information provided above is as of January 14, 2002.

The property was acquired by American Water Works on January 15, 2002. Accordingly, the disclosure of this information as of December 31, 2002, has been assumed by American Water Works.

**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)	13,565	N/A	46,748	N/A
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	13,565	N/A	46,748	N/A
Private fire connections			679	
Public fire hydrants			5,611	
Total	13,565	N/A	53,038	N/A

**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	XXXXXXXXXXXXXXXXXXXX
3/4 - in	604	8,817
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	1	1
Total	13,802	13,802

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed	
in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	11,225
2. More than 10, but less than 15 years	1,747
3. More than 15 years	628

The Information provided above is as of January 14, 2002.
The property was acquired by American Water Works on January 15, 2002. Accordingly, the disclosure of this information as of December 31, 2002, has been assumed by American Water Works.

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
General Metered	53,352							53,352
Commercial	267,644							267,644
Industrial								
Public authorities								
Irrigation								
Other (specify)								
Total	320,996	0	0	0	0	0	0	320,996

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
General Metered						0	53,352	1,348,845	
Commercial						0	267,644	6,037,120	
Industrial									
Public authorities									
Irrigation									
Other (specify)									
Total	0	0	0	0	0	0	320,996	7,385,965	

¹ 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.

CITIZENS UTILITIES COMPANY OF CALIFORNIA

SACRAMENTO COUNTY

SCHEDULE D-8 PERMITS

SYSTEM DESCRIPTION

DOHS PERMIT DATES

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

SCHEDULE D-8 PERMITS

DOHS PERMITS

FELTON	April 16, 1971
MONTARA	June 29, 1978
LARKFIELD	July 12, 1994

	<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		