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**2001
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF**

CITIZENS UTILITIES COMPANY OF CALIFORNIA

(NAME OF CORPORATION)

Name of District: LARKFIELD

Locatio LARKFIELD

SONOMA

(TOWN OR CITY)

(COUNTY)

**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)

SCHEDULE A-1a
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) |
|----------|------|--|-------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------|
| 1 | | I. INTANGIBLE PLANT | | | | | |
| 2 | 301 | Organization | 595 | | | | 595 |
| 3 | 302 | Franchises and consents (Schedule A-1b) | - | | | | - |
| 4 | 303 | Other intangible plant | - | 2,758 | | | 2,758 |
| 5 | | Total intangible plant | 595 | 2,758 | - | - | 3,353 |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and land rights | 165,172 | | | | 165,172 |
| | 306P | Landed Capital - Other physical property | | | | | - |
| 9 | | Total landed capital | 165,172 | - | - | - | 165,172 |
| 10 | | III. SOURCE OF SUPPLY PLANT | | | | | |
| 11 | 311 | Structures and improvements | 136,955 | | 335 | | 136,620 |
| | 311P | Structures and improvements - Other | | | | | - |
| 12 | 312 | Collecting and impounding reservoirs | | | | | - |
| 13 | 313 | Lake, river and other intakes | | | | | - |
| 14 | 314 | Springs and tunnels | | | | | - |
| 15 | 315 | Wells | 521,893 | | 840 | (3,550) | 517,503 |
| | 315P | Infiltration galleries and tunnels | | | | | - |
| 16 | 316 | Supply mains | | | | | - |
| 17 | 317 | Other source of supply plant | | | | | - |
| 18 | | Total source of supply plant | 658,848 | - | 1,175 | (3,550) | 654,123 |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and improvements | 141,445 | (1,517) | 967 | | 138,961 |
| | 321P | Structures and improvements - Other | | | | | - |
| 22 | 322 | Boiler plant equipment | | | | | - |
| 23 | 323 | Other power production equipment | | | | | - |
| 24 | 324 | Pumping equipment | 691,214 | 6,018 | 84,079 | (4,436) | 608,717 |
| 25 | 325 | Other pumping plant | | | | | - |
| 26 | | Total pumping plant | 832,659 | 4,501 | 85,046 | (4,436) | 747,678 |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and improvements | 313,130 | | 10,859 | | 302,271 |
| 30 | 332 | Water treatment equipment | 722,058 | 393,539 | 12,149 | (23,486) | 1,079,962 |
| 31 | | Total water treatment plant | 1,035,188 | 393,539 | 23,008 | (23,486) | 1,382,233 |

SCHEDULE A-1a
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 | 68,259 | (5,293) | 924 | | 62,042 |
| 3 | 342 | Reservoirs and tanks | 636,795 | 57,738 | 16,210 | 1 | 678,324 |
| | 342P | Reservoirs and tanks - Other | - | | | | - |
| 4 | 343 | Transmission and distribution mains | 3,076,063 | 82,097 | 1,387 | (3,798) | 3,152,975 |
| 5 | 344 | Fire mains | - | | | | - |
| 6 | 345 | Services | 1,426,094 | 68,504 | 5,900 | 1 | 1,488,699 |
| 7 | 346 | Meters | 184,241 | 1,985 | | (1) | 186,225 |
| 8 | 347 | Meter installations | - | | | | - |
| 9 | 348 | Hydrants | 391,978 | 12,766 | 679 | | 404,065 |
| 10 | 349 | Other transmission and distribution plant | - | | | | - |
| 11 | | Total transmission and distribution plant | 5,783,430 | 217,797 | 25,100 | (3,797) | 5,972,330 |
| 12 | | | | | | | |
| 13 | | VII. GENERAL PLANT | | | | | |
| 14 | 371 | Structures and improvements | 6,301 | | | | 6,301 |
| 15 | 372 | Office furniture and equipment | 19,789 | | | (554) | 19,235 |
| | 372.1 | Computer Equipment | 28,754 | | 14,337 | 554 | 14,971 |
| 16 | 373 | Transportation equipment | 60,692 | | 19,003 | (1) | 41,688 |
| | 373.1 | Transportation equip- Heavy Trucks | 4,345 | 37,594 | | (1) | 41,938 |
| 17 | 374 | Stores equipment | - | | | | - |
| 18 | 375 | Laboratory equipment | 2,723 | 1,269 | 485 | | 3,507 |
| 19 | 376 | Communication equipment | 35,304 | (913) | 451 | (1) | 33,939 |
| 20 | 377 | Power operated equipment | 37,459 | | | | 37,459 |
| 21 | 378 | Tools, shop and garage equipment | 36,481 | 3,461 | 2,621 | | 37,321 |
| 22 | 379 | Other general plant | 2,036 | (784) | | | 1,252 |
| 23 | | Total general plant | 233,884 | 40,627 | 36,897 | (3) | 237,611 |
| 24 | | | | | | | |
| 25 | | VIII. UNDISTRIBUTED ITEMS | | | | | |
| 26 | 390 | Other tangible property | - | | | | - |
| 27 | 391 | Utility plant purchased | - | | | | - |
| 28 | 392 | Utility plant sold | - | | | | - |
| 29 | | Total undistributed items | - | - | - | - | - |
| 30 | | Total utility plant in service | 8,709,776 | 659,222 | 171,226 | (35,272) | 9,162,500 |

SCHEDULE A-3
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 | 1,891,709 | 0 | 0 | 437 |
| 2 | Add: Credits to reserves during year | | | | |
| 3 | (a) Charged to Account 503, 504, 505 | 289,320 | | | 15 |
| 4 | (b) Charged to Account 265 | 11,463 | | | |
| 5 | (c) Charged to Clearing Accounts | 536 | | | |
| 6 | (d) Salvage recovered | | | | |
| 7 | (e) All other credits(1) | (4,255) | | | |
| 8 | Total credits | 297,064 | | | 15 |
| 9 | Deduct: Debits to reserves during year | | | | |
| 10 | (a) Book cost of property retired | 171,226 | | | |
| 11 | (b) Cost of removal | 4,453 | | | |
| 12 | (c) All other debits | | | | |
| 13 | Total debits | 175,679 | | | 0 |
| 14 | Balance in reserve at end of year | 2,013,094 | 0 | 0 | 452 |
| 15 | State method of determining depreciation charges. | | | | |
| 16 | | | | | |
| 17 | (1) Explanation of All Other Credits: Includes charges from other affiliates of (\$724), Banner | | | | |
| 18 | depreciation from CBSC of (\$2,337), and miscellaneous amounts of (\$33) included in depreciation | | | | |
| 19 | expense, not included in accumulated depreciation, and an adjustments associated with a | | | | |
| 20 | correction of a regulatory function discrepancy of (\$1,161). | | | | |
| 21 | | | | | |

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(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 | | I. SOURCE OF SUPPLY PLANT | | | | | |
| 2 | 311 | Structures and improvements | 28,179 | 4,519 | 335 | | 32,363 |
| 3 | 312 | Collecting and impounding reservoirs | - | | | | - |
| 4 | 313 | Lake, river and other intakes | - | | | | - |
| 5 | 314 | Springs and tunnels | - | | | | - |
| 6 | 315 | Wells | 242,849 | 17,389 | 840 | | 259,398 |
| 7 | 316 | Supply mains | - | | | | - |
| 8 | 317 | Other source of supply plant | - | | | | - |
| 9 | | Total source of supply plant | 271,028 | 21,908 | 1,175 | | 291,761 |
| 10 | | | | | | | |
| 11 | | II. PUMPING PLANT | | | | | |
| 12 | 321 | Structures and improvements | 76,624 | 8,664 | 967 | | 84,321 |
| 13 | 322 | Boiler plant equipment | - | | | | - |
| 14 | 323 | Other power production equipment | - | | | | - |
| 15 | 324 | Pumping equipment | 216,384 | 51,325 | 84,079 | | 183,630 |
| 16 | 325 | Other pumping plant | - | | | | - |
| 17 | | Total pumping plant | 293,008 | 59,989 | 85,046 | | 267,951 |
| 18 | | | | | | | |
| 19 | | III. WATER TREATMENT PLANT | | | | | |
| 20 | 331 | Structures and improvements | 117,011 | 11,421 | 10,859 | | 117,573 |
| 21 | 332 | Water treatment equipment | (41,866) | 42,235 | 12,149 | | (11,780) |
| 22 | | Total water treatment plant | 75,145 | 53,656 | 23,008 | | 105,793 |
| 23 | | | | | | | |

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant (continued)

(This schedule is to be completed if records are maintained showing depreciation reserve by plant account(s))

| 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 | | IV. TRANS. AND DIST. PLANT | | | | | |
| 2 | 341 | Structures and improvements | 2,744 | 1,432 | 924 | | 3,252 |
| 3 | 342 | Reservoirs and tanks | 200,029 | 14,187 | 16,210 | | 198,006 |
| 4 | 343 | Transmission and distribution mains | 747,002 | 52,839 | 1,387 | (4,453) | 794,001 |
| 5 | 344 | Fire mains | - | | | | - |
| 6 | 345 | Services | (4,260) | 42,411 | 5,900 | | 32,251 |
| 7 | 346 | Meters | 76,921 | 9,148 | | | 86,069 |
| 8 | 347 | Meter installations | - | | | | - |
| 9 | 348 | Hydrants | 113,696 | 11,078 | 679 | | 124,095 |
| 10 | 349 | Other transmission and distribution plant | - | | | | - |
| 11 | | Total trans. and distribution plant | 1,136,132 | 131,095 | 25,100 | (4,453) | 1,237,674 |
| 12 | | | | | | | |
| 13 | | V. GENERAL PLANT | | | | | |
| 14 | 371 | Structures and improvements | 975 | 155 | | | 1,130 |
| 15 | 372 | Office furniture and equipment | 9,986 | 2,391 | 207 | | 12,170 |
| | 372.1 | Computer Equipment | 10,003 | 3,783 | 14,130 | | (344) |
| 16 | 373 | Transportation equipment | 35,559 | 8,930 | 19,004 | | 25,485 |
| | 373.1 | Transportation equip- Heavy Trucks | 2,557 | 2,308 | | | 4,865 |
| 17 | 374 | Stores equipment | - | | | | - |
| 18 | 375 | Laboratory equipment | 1,204 | 297 | 485 | | 1,016 |
| 19 | 376 | Communication equipment | 15,631 | 7,592 | 451 | | 22,772 |
| 20 | 377 | Power operated equipment | 26,706 | 1,561 | | | 28,267 |
| 21 | 378 | Tools, shop and garage equipment | 13,831 | 3,267 | 2,620 | | 14,478 |
| 22 | 379 | Other general plant | (57) | 133 | | | 76 |
| 23 | 390 | Other tangible property | - | | | | - |
| 24 | 391 | Water plant purchased | - | | | | - |
| 25 | | Total general plant | 116,395 | 30,417 | 36,897 | | 109,915 |
| 26 | | TOTAL | 1,891,708 | 297,065 | 171,226 | (4,453) | 2,013,094 |

SCHEDULE B-1
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 | 527,532 | 514,966 | 12,566 |
| 4 | | 601.2 Industrial sales | 976,048 | 964,620 | 11,428 |
| 5 | | 601.3 Sales to public authorities | | - | |
| 6 | | Sub-total | 1,503,580 | 1,479,586 | 23,994 |
| 7 | 602 | Unmetered sales to general customers | | | |
| 8 | | 602.1 Commercial sales | | - | - |
| 9 | | 602.2 Industrial sales | | - | - |
| 10 | | 602.3 Sales to public authorities | | - | - |
| 11 | | Sub-total | - | - | - |
| 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 | 6,027 | 4,918 | 1,109 |
| 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 | 6,027 | 4,918 | 1,109 |
| 23 | | Total water service revenues | 1,509,607 | 1,484,504 | 25,103 |
| 24 | | II. OTHER WATER REVENUES | | | |
| 25 | 611 | Miscellaneous service revenues | 125 | 105 | 20 |
| 26 | 612 | Rent from water property | - | - | - |
| 27 | 613 | Interdepartmental rents | | | - |
| 28 | 614 | Other water revenues | 6,104 | 11,104 | (5,000) |
| 29 | | Total other water revenues | 6,229 | 11,209 | (4,980) |
| 30 | 501 | Total operating revenues | 1,515,836 | 1,495,713 | 20,123 |

SCHEDULE B-2
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 | | | | - |
| 4 | 701 Operation supervision, labor and expenses | | | C | | | - |
| 5 | 702 Operation labor and expenses | A | B | | | | - |
| 6 | 703 Miscellaneous expenses | A | | | | | - |
| 7 | 704 Purchased water. | A | B | C | 191,841 | 193,717 | (1,876) |
| 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 | | | | - |
| 12 | 708 Maintenance of collect and impound reservoirs | A | | | | | - |
| 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 | | | | | - |
| 16 | 711 Maintenance of wells | A | | | 851 | 108 | 743 |
| 17 | 712 Maintenance of supply mains | A | | | - | 3 | (3) |
| 18 | 713 Maintenance of other source of supply plant | A | B | | | | - |
| 19 | Total source of supply expense | | | | 192,692 | 193,828 | (1,136) |

SCHEDULE B-2
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 | | II. PUMPING EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 721 | Operation supervision and engineering | A | B | | | | |
| 4 | 721 | Operation supervision labor and expense | | | C | | | |
| 5 | 722 | Power production labor and expense | A | | | | | |
| 6 | 722 | Power production labor, expenses and fuel | | B | | | | |
| 7 | 723 | Fuel for power production | A | | | | | |
| 8 | 724 | Pumping labor and expenses | A | B | | 8,211 | 7,365 | 846 |
| 9 | 725 | Miscellaneous expenses | A | | | 7,469 | 6,736 | 733 |
| 10 | 726 | Fuel or power purchased for pumping | A | B | C | 93,986 | 67,103 | 26,883 |
| 11 | | Maintenance | | | | | | |
| 12 | 729 | Maintenance supervision and engineering | A | B | | | | |
| 13 | 729 | Maintenance of structures and equipment | | | C | | | |
| 14 | 730 | Maintenance of structures and improvements | A | B | | 718 | 117 | 601 |
| 15 | 731 | Maintenance of power production equipment | A | B | | | | |
| 16 | 732 | Maintenance of pumping equipment | A | B | | 19,677 | 5,776 | 13,901 |
| 17 | 733 | Maintenance of other pumping plant | A | B | | | | |
| 18 | | Total pumping expenses | | | | 130,061 | 87,097 | 42,964 |
| 19 | | III. WATER TREATMENT EXPENSES | | | | | | |
| 20 | | Operation | | | | | | |
| 21 | 741 | Operation supervision and engineering | A | B | | | | |
| 22 | 741 | Operation supervision, labor and expenses | | | C | | | |
| 23 | 742 | Operation labor and expenses | A | | | 48,373 | 34,786 | 13,587 |
| 24 | 743 | Miscellaneous expenses | A | B | | 24,990 | 7,807 | 17,183 |
| 25 | 744 | Chemicals and filtering materials | A | B | | 3,680 | 11,617 | (7,937) |
| 26 | | Maintenance | | | | | | |
| 27 | 746 | Maintenance supervision and engineering | A | B | | | | |
| 28 | 746 | Maintenance of structures and equipment | | | C | | | |
| 29 | 747 | Maintenance of structures and improvements | A | B | | 1 | - | 1 |
| 30 | 748 | Maintenance of water treatment equipment | A | B | | 25,307 | 7,158 | 18,149 |
| 31 | | Total water treatment expenses | | | | 102,351 | 61,368 | 40,983 |

SCHEDULED B-2
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 | | IV. TRANS. AND DIST. EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 751 | Operation supervision and engineering | A | B | - | 946 | (946) | |
| 4 | 751 | Operation supervision, labor and expenses | | C | | | - | |
| 5 | 752 | Storage facilities expenses | A | | 8,981 | 8,421 | 560 | |
| 6 | 752 | Operation labor and expenses | | B | | | - | |
| 7 | 753 | Transmission and distribution lines expenses | A | | 5 | - | 5 | |
| 8 | 754 | Meter expenses | A | | 4,194 | 3,201 | 993 | |
| 9 | 755 | Customer installations expenses | A | | - | 527 | (527) | |
| 10 | 756 | Miscellaneous expenses | A | | 426 | 67 | 359 | |
| 11 | | Maintenance | | | | | | |
| 12 | 758 | Maintenance supervision and engineering | A | B | | | - | |
| 13 | 758 | Maintenance of structures and plant | | C | | | - | |
| 14 | 759 | Maintenance of structures and improvements | A | B | - | 8 | (8) | |
| 15 | 760 | Maintenance of reservoirs and tanks | A | B | 29,778 | 24,723 | 5,055 | |
| 16 | 761 | Maintenance of trans. and distribution mains | A | | 16,716 | 20,193 | (3,477) | |
| 17 | 761 | Maintenance of mains | | B | | | - | |
| 18 | 762 | Maintenance of fire mains | A | | - | - | - | |
| 19 | 763 | Maintenance of services | A | | 41,733 | 18,508 | 23,225 | |
| 20 | 763 | Maintenance of other trans. and distribution plant | | B | | | - | |
| 21 | 764 | Maintenance of meters | A | | | | - | |
| 22 | 765 | Maintenance of hydrants | A | | 554 | 3,392 | (2,838) | |
| 23 | 766 | Maintenance of miscellaneous plant | A | | - | - | - | |
| 24 | | Total transmission and distribution expenses | | | 102,387 | 79,986 | 22,401 | |

SCHEDULED B-2

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 | | V. CUSTOMER ACCOUNT EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 771 | Supervision | A | B | | | | - |
| 4 | 771 | Superv., meter read., other customer acct expenses | | | C | | | - |
| 5 | 772 | Meter reading expenses | A | B | | 10,569 | 15,392 | (4,823) |
| 6 | 773 | Customer records and collection expenses | A | | | 91,477 | 110,751 | (19,274) |
| 7 | 773 | Customer records and accounts expenses | | | B | | | - |
| 8 | 774 | Miscellaneous customer accounts expenses | A | | | 3,574 | 3,612 | (38) |
| 9 | 775 | Uncollectible accounts | A | B | C | 918 | (54) | 972 |
| 10 | | Total customer account expenses | | | | 106,538 | 129,701 | (23,163) |
| 11 | | VI. SALES EXPENSES | | | | | | |
| 12 | | Operation | | | | | | |
| 13 | 781 | Supervision | A | B | | | | - |
| 14 | 781 | Sales expenses | | | C | | | - |
| 15 | 782 | Demonstrating and selling expenses | A | | | - | - | - |
| 16 | 783 | Advertising expenses | A | | | - | 3 | (3) |
| 17 | 784 | Miscellaneous sales expenses | A | | | | | - |
| 18 | 785 | Merchandising, jobbing and contract work | A | | | | | - |
| 19 | | Total sales expenses | | | | - | 3 | (3) |

SCHEDULED B-2

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 | | VII. ADMIN. AND GENERAL EXPENSES | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 791 | Administrative and general salaries | A | B | C | 28,788 | 56,252 | (27,464) |
| 4 | 792 | Office supplies and other expenses | A | B | C | 3,194 | 10,475 | (7,281) |
| 5 | 793 | Property insurance | A | | | 3,918 | 3,273 | 645 |
| 6 | 793 | Property insurance, injuries and damages | | B | C | | | - |
| 7 | 794 | Injuries and damages | A | | | 9,118 | 8,671 | 447 |
| 8 | 795 | Employees' pensions and benefits | A | B | C | 16,022 | 45,372 | (29,350) |
| 9 | 796 | Franchise requirements | A | B | C | | | - |
| 10 | 797 | Regulatory commission expenses | A | B | C | 2,529 | 2,557 | (28) |
| 11 | 798 | Outside services employed | A | | | 6,093 | 40,975 | (34,882) |
| 12 | 798 | Miscellaneous other general expenses | | B | | | | - |
| 13 | 798 | Miscellaneous other general operation expenses | | | C | | | - |
| 14 | 799 | Miscellaneous general expenses | A | | | 24,216 | 29,962 | (5,746) |
| 15 | | Maintenance | | | | | | - |
| | 800 | Telephone | | | | 105 | 3,103 | (2,998) |
| 16 | 805 | Maintenance of general plant | A | B | C | - | 1,508 | (1,508) |
| 17 | | Total administrative and general expenses | | | | 93,983 | 202,148 | (108,165) |
| 18 | | VIII. MISCELLANEOUS | | | | | | |
| 19 | 811 | Rents | A | B | C | 20,025 | 13,748 | 6,277 |
| 20 | 812 | Administrative expenses transferred - Cr. | A | B | C | - | - | - |
| 21 | 900 | Transportation | A | B | C | - | - | - |
| 22 | | Total miscellaneous | | | | 20,025 | 13,748 | 6,277 |
| 23 | | Total operating expenses | | | | 748,037 | 767,879 | (19,842) |

SCHEDULE B-4
Taxes Charged During Year

| Line No. | Kind of tax (See system support for instructions) (a) | Total taxes charged during year (b) | Water (Account 507) (c) | Nonutility (Account 321) (d) | Other (Accounts) (e) | Capitalized (f) |
|----------|---|--|-------------------------------|------------------------------------|----------------------------|--------------------|
| 1 | Taxes on real and personal property | 43,854 | 43,854 | | | |
| 2 | Payroll taxes | 5,907 | 5,907 | | | |
| 3 | Other federal taxes-Investment tax cr | (6,057) | (6,057) | | | |
| 4 | Federal income tax | 153,592 | 153,592 | | | |
| 5 | State income tax | 42,555 | 42,555 | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | Totals | 239,851 | 239,851 | | | |

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

| Line No. | STREAMS | | | FLOW IN ... (Unit) ² | | | | Annual Quantities Diverted (Unit) ² | Remarks |
|----------|---|-----------------------------|-----------------------------|-------------------------------------|-----------------------------|------------|--|---|---------|
| | Diverted Into ¹ | From Stream or Creek (Name) | Location of Diversion Point | Priority Right | | Diversions | | | |
| Claim | | | | Capacity | Max | Min | | | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | None | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | WELLS | | | | | | Pumping Capacity GPM (Unit) ² | Annual Quantities Pumped CCF (Unit) ² | Remarks |
| 9 | At Plant ¹ (Name or Number) | Location | Number | Dimensions | ³ Depth in Water | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | #1A | 4752 Londonberry | 1 | 12" x 565' | 86' | 140 | 17,828 | | |
| 13 | #3 | 535 Mayfield Dr. | 1 | 10" x 380' | 65' | 290 | 90,565 | | |
| 14 | #4A | 5040 Redwood Hwy. | 1 | 12" x 410' | 95' | 375 | 212,483 | | |
| 15 | #5 | Lavell Rd. | 1 | 16" x 500' | 58' | 120 | 56,754 | | |
| 16 | | | | | | | | | |
| 17 | TUNNELS AND SPRINGS | | | FLOW IN ____ (Unit) ² | | | Annual Quantities Used ____ (Unit) ² | Remarks | |
| 18 | Designation | Location | Number | Maximum | Minimum | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | None | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | Purchased Water for Resale | | | | | | | | |
| 29 | Purchased from | Sonoma County Water Agency | | | | | | | |
| 30 | Annual quantities purchased | 190,513 | | (Unit chosen) ² | | | CCF | | |
| 31 | | | | | | | | | |
| 32 | | | | | | | | | |

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

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

³ Average depth to water surface below ground surface.

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

| Line No. | Type | Number | Combined Capacity (Gallons) | Remarks |
|----------|----------------------------|--------|--------------------------------|---------|
| 33 | A. Collecting Reservoirs | | | |
| 34 | Concrete | | | |
| 35 | Earth | | | |
| 36 | Wood | | | |
| 37 | B. Distribution Reservoirs | | | |
| 38 | Concrete | | | |
| 39 | Earth | | | |
| 40 | Wood | | | |
| 41 | C. Tanks | | | |
| 42 | Concrete | 3 | 522,000 | |
| 43 | Earth | | | |
| 44 | Wood | | | |
| 45 | Steel | 2 | 325,000 | |
| | Total | 5 | 847,000 | |

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) | 2,246 | 2,247 | - |
| Industrial | | | | |
| Public authorities | | | | |
| Irrigation | | | | |
| Other (specify) | | | | |
| Subtotal | 2,246 | 2,247 | - | - |
| Private fire connections | | | 35 | 35 |
| Public fire hydrants | | | 233 | 234 |
| Total | 2,246 | 2,247 | 268 | 269 |

SCHEDULE D-5

**Number of Meters and Services on
Pipe Systems at End of Year**

| Size | Meters | Services |
|----------------|--------------|--------------|
| 5/8 x 3/4 - in | 1,498 | 1,498 |
| 3/4 - in | 599 | 599 |
| 1 - in | 144 | 144 |
| 1 1/2 - in | 50 | 50 |
| 2 - in | 28 | 28 |
| 3 - in | 1 | 1 |
| 4 - in | 6 | 6 |
| 6 - in | 1 | 1 |
| 8 - in | - | - |
| Other | - | - |
| Total | 2,327 | 2,327 |

SCHEDULE D-6

Meter Testing Data

| | |
|---|-------|
| A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103: | |
| 1. New, after being received | - |
| 2. Used, before repair | - |
| 3. Used, after repair | - |
| 4. Found fast, requiring billing adjustment | - |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten years or less | 1,686 |
| 2. More than 10, but less than 15 years | 550 |
| 3. More than 15 years | - |

SCHEDULE D-7
 Water delivered to Metered Customers by Months and Years in _____ CCFs _____ (Unit Chosen)†

| Classification of Service | January | February | March | April | May | June | July | Subtotal |
|---------------------------|-----------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| | General Metered | 21,109 | 17,357 | 19,402 | 20,499 | 34,502 | 39,353 | 46,778 |
| Commercial | 6,579 | 5,409 | 6,047 | 6,388 | 10,753 | 12,264 | 14,578 | 62,018 |
| Industrial | | | | | | | | |
| Public authorities | | | | | | | | |
| Irrigation | | | | | | | | |
| Other (specify) | | | | | | | | |
| Total | 27,688 | 22,766 | 25,449 | 26,887 | 45,255 | 51,617 | 61,356 | 261,018 |
| Classification of Service | August | September | October | November | December | Subtotal | Total | Prior Year |
| | 41,619 | 48,905 | 37,171 | 31,607 | 23,113 | 182,415 | 381,415 | 376,948 |
| Commercial | 12,970 | 15,241 | 11,584 | 9,850 | 7,203 | 56,848 | 118,866 | 117,475 |
| Industrial | | | | | | | | |
| Public authorities | | | | | | | | |
| Irrigation | | | | | | | | |
| Other (specify) | | | | | | | | |
| Total | 54,589 | 64,146 | 48,755 | 41,457 | 30,316 | 239,263 | 500,281 | 494,423 |

† 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 7,280 est

End of Year Balances in Selected Accounts

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

| | | | |
|-------|--|----|-----------|
| 131 | Materials and supplies on hand | \$ | 11,895 |
| 100.3 | Construction work in progress | \$ | 161,592 |
| 241 | Advances for construction | \$ | 2,894,296 |
| 265 | Contributions in aid of construction | \$ | 302,570 |

SIGNATURE

District Management

Name of District Manager Anthony Lindstrom Telephone: 707-542-1717

Address 640 LARKFIELD CENTER, SANTA ROSA, CA 95403

This report sets forth book or allocated figures and other data
pertaining to the Larkfield
district for the period from January 1, 2001, to December 31, 2001.



Signature

President and Chief Operating Officer

Title

3/27/02

Date