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U# 87-W

**2002  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF**

CITIZENS UTILITIES COMPANY OF CALIFORNIA  
(NAME OF CORPORATION)

Name of District: SACRAMENTO

Location: SACRAMENTO, SACRAMENTO  
(TOWN OR CITY) (COUNTY)

**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)

**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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	6,057				6,057
3	302	Franchises and consents (Schedule A-1b)	27,735				27,735
4	303	Other intangible plant	79,092				79,092
5		Total intangible plant	112,884	-	-	-	112,884
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	2,595,197				2,595,197
	306P	Landed Capital - Other physical property	-				-
9		Total landed capital	2,595,197	-	-	-	2,595,197
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	76,623				76,623
	311P	Structures and improvements - Other	-				-
12	312	Collecting and impounding reservoirs	-				-
13	313	Lake, river and other intakes	-				-
14	314	Springs and tunnels	12,735				12,735
15	315	Wells	5,267,069				5,267,069
	315P	Infiltration galleries and tunnels	-				-
16	316	Supply mains	-				-
17	317	Other source of supply plant	-				-
18		Total source of supply plant	5,356,427	-	-	-	5,356,427
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	2,846,173				2,846,173
	321P	Structures and improvements - Other	-				-
22	322	Boiler plant equipment	-				-
23	323	Other power production equipment	-				-
24	324	Pumping equipment	10,895,346				10,895,346
25	325	Other pumping plant	203,672				203,672
26		Total pumping plant	13,945,191	-	-	-	13,945,191
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	2,641,892				2,641,892
30	332	Water treatment equipment	6,466,227				6,466,227
31		Total water treatment plant	9,108,119	-	-	-	9,108,119

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements	3,004				3,004
3	342	Reservoirs and tanks	3,541,815				3,541,815
	342P	Reservoirs and tanks - Other	-				-
4	343	Transmission and distribution mains	38,092,030				38,092,030
5	344	Fire mains	-				-
6	345	Services	12,762,938				12,762,938
7	346	Meters	2,351,008	(291)			2,350,717
8	347	Meter installations	-				-
9	348	Hydrants	5,691,812				5,691,812
10	349	Other transmission and distribution plant	-				-
11		Total transmission and distribution plant	62,442,607	(291)	-	-	62,442,316
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	2,860,599				2,860,599
15	372	Office furniture and equipment	410,371				410,371
	372.1	Computer Equipment	1,553,286				1,553,286
16	373	Transportation equipment	1,036,159				1,036,159
	373.1	Transportation equip- Heavy Trucks	207,568				207,568
17	374	Stores equipment	-				-
18	375	Laboratory equipment	119,470				119,470
19	376	Communication equipment	1,232,105	903			1,233,008
20	377	Power operated equipment	179,946				179,946
21	378	Tools, shop and garage equipment	370,670				370,670
22	379	Other general plant	33,307				33,307
23		Total general plant	8,003,481	903	-	-	8,004,384
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26	390	Other tangible property	-				-
27	391	Utility plant purchased	-				-
28	392	Utility plant sold	-				-
29		Total undistributed items	-	-	-	-	-
30		Total utility plant in service	101,563,906	612	-	-	101,564,518

**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	36,172,514	0		52,461
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	156,728	-		
4	(b) Charged to Account 265	12,473	-		
5	(c) Charged to Clearing Accounts		-		
6	(d) Salvage recovered		-		
7	(e) All other credits(1)	(10,010)	-		
8	Total credits	159,191	0		-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired				
11	(b) Cost of removal				
12	(c) All other debits (2)				
13	Total debits	-			-
14	Balance in reserve at end of year	36,331,705	0		52,461
15	State method of determining depreciation charges.				
16					
17	<b>(1) EXPLANATION OF ALL OTHER CREDITS:</b>				
18					
19					
20					
	<b>(2) EXPLANATION OF ALL OTHER DEBITS:</b>				
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	301	Organization	0	5	0	0	5
2	302	Franchise/Consents	0	21	0	0	21
3	303	Other intangible plant	0	0	0	0	0
4		Total Intangible plant	0	26	0	0	26
5							
6		<b>I. SOURCE OF SUPPLY PLANT</b>					
7	311	Structures and improvements	12,177	99			12,276
8	312P	Struct and improv - other phy prop	0	1	0	0	1
9	312	Collecting and impounding reservoirs	-				-
10	313	Lake, river and other intakes	-				-
11	314	Springs and tunnels	1,339	13			1,352
12	315	Wells	2,585,170	6,520			2,591,690
13	316	Supply mains	-				-
14	317	Other source of supply plant	-				-
15		Total source of supply plant	2,598,686	6,633			2,605,319
16							
17		<b>II. PUMPING PLANT</b>					
18	321	Structures and improvements	993,520	3,215			996,735
19	321P	Pumping plant - other phy prop	0	118			118
20	322	Boiler plant equipment	-				-
21	323	Other power production equipment	-				-
22	324	Pumping equipment	3,667,778	22,300			3,690,078
23	325	Other pumping plant	2,919	247			3,166
24		Total pumping plant	4,664,217	25,880			4,690,097
25							
26		<b>III. WATER TREATMENT PLANT</b>					
27	331	Structures and improvements	1,076,629	4,979			1,081,608
28	332	Water treatment equipment	2,988,835	15,238			3,004,073
29		Total water treatment plant	4,065,464	20,217			4,085,681
30							

**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 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		IV. TRANS. AND DIST. PLANT					
2	341	Structures and improvements	2,530	1			2,531
3	342	Reservoirs and tanks	2,025,655	4,237			2,029,892
4	342P	Distrib and standpipes - other phy prop	0	0			0
5	343	Transmission and distribution mains	11,581,784	39,659			11,621,443
6	344	Fire mains	-				-
7	345	Services	5,154,487	18,949			5,173,436
8	346	Meters	860,367	4,260			864,627
9	347	Meter installations	-				-
10	348	Hydrants	2,284,115	7,543			2,291,658
11	349	Other transmission and distribution plant	-				-
12		Total trans. and distribution plant	21,908,938	74,649	-	-	21,983,587
13							
14		V. GENERAL PLANT					
15	371	Structures and improvements	562,516	2,596			565,112
16	372	Office furniture and equipment	224,801	1,321			226,122
17	372.1	Computer Equipment	566,282	9,014			575,296
18	373	Transportation equipment	378,767	6,437			385,204
19	373.1	Transportation equip- Heavy Trucks	80,129	975			81,104
20	374	Stores equipment	-				-
21	375	Laboratory equipment	78,578	233			78,811
22	376	Communication equipment	736,214	8,790			745,004
23	377	Power operated equipment	140,185	950			141,135
24	378	Tools, shop and garage equipment	154,047	1,328			155,375
25	379	Other general plant	13,690	142			13,832
26	390	Other tangible property	-				-
27	391	Water plant purchased	-				-
28		Total general plant	2,935,209	31,786	-	-	2,966,995
29		TOTAL	36,172,514	159,191	-	-	36,331,705

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	125,785	2,055,087	(1,929,302)
4		601.2 Industrial sales	(125,058)	4,652,609	(4,777,667)
5		601.3 Sales to public authorities			
6		Sub-total	727	6,707,696	(6,706,969)
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	18,547	253,766	(235,219)
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	18,547	253,766	(235,219)
23		Total water service revenues	452,623	15,974,879	(15,522,256)
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	(9)	12,633	(12,642)
26	612	Rent from water property			-
27	613	Interdepartmental rents			-
28	614	Other water revenues	(600)	9,075	(9,675)
29		Total other water revenues	(609)	21,708	(22,317)
30	501	Total operating revenues	452,014	15,996,587	(15,544,573)

**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. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		555		(555)
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	18,663	387,715	(369,052)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				-
10	706	Maintenance of structures and facilities			C			-
11	707	Maintenance of structures and improvements	A	B				-
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				623	(623)
16	711	Maintenance of wells	A				2,579	(2,579)
17	712	Maintenance of supply mains	A				443	(437)
18	713	Maintenance of other source of supply plant	A	B				-
19		Total source of supply expense				18,669	391,915	(373,246)



**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		<b>II. PUMPING EXPENSES</b>						
2		Operation						
3	721	Operation supervision and engineering	A	B		37,756		(37,756)
4	721	Operation supervision labor and expense			C			
5	722	Power production labor and expense	A			(314)		314
6	722	Power production labor, expenses and fuel		B				
7	723	Fuel for power production	A			52		(52)
8	724	Pumping labor and expenses	A	B		7,433	238,472	(231,039)
9	725	Miscellaneous expenses	A			19,476	131,167	(111,691)
10	726	Fuel or power purchased for pumping	A	B	C	76,117	2,281,404	(2,205,287)
11		Maintenance						
12	729	Maintenance supervision and engineering	A	B			15,064	(15,064)
13	729	Maintenance of structures and equipment			C			
14	730	Maintenance of structures and improvements	A	B		66	3,949	(3,883)
15	731	Maintenance of power production equipment	A	B			14,483	(14,483)
16	732	Maintenance of pumping equipment	A	B		1,360	98,765	(97,405)
17	733	Maintenance of other pumping plant	A	B		29	1,777	(1,748)
18		Total pumping expenses				104,481	2,822,545	(2,718,064)
19		<b>III. WATER TREATMENT EXPENSES</b>						
20		Operation						
21	741	Operation supervision and engineering	A	B			7,453	(7,453)
22	741	Operation supervision, labor and expenses			C			
23	742	Operation labor and expenses	A			89,616	312,464	(222,848)
24	743	Miscellaneous expenses	A	B		8,928	181,421	(172,493)
25	744	Chemicals and filtering materials	A	B		684	101,116	(100,432)
26		Maintenance						
27	746	Maintenance supervision and engineering	A	B			4,244	(4,244)
28	746	Maintenance of structures and equipment			C			
29	747	Maintenance of structures and improvements	A	B			10,892	(10,892)
30	748	Maintenance of water treatment equipment	A	B		665	41,789	(41,124)
31		Total water treatment expenses				99,893	659,379	(599,486)

**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		<b>IV. TRANS. AND DIST. EXPENSES</b>						
2		<b>Operation</b>						
3	751	Operation supervision and engineering	A	B		7,824	(7,824)	
4	751	Operation supervision, labor and expenses			C			
5	752	Storage facilities expenses	A			4,478	(4,478)	
6	752	Operation labor and expenses		B				
7	753	Transmission and distribution lines expenses	A			4,888	(4,888)	
8	754	Meter expenses	A			7,985	(7,985)	
9	755	Customer installations expenses	A			187	256	(256)
10	756	Miscellaneous expenses	A			151	23,149	(22,998)
11		<b>Maintenance</b>						
12	758	Maintenance supervision and engineering	A	B		28,094	(28,094)	
13	758	Maintenance of structures and plant			C			
14	759	Maintenance of structures and improvements	A	B				
15	760	Maintenance of reservoirs and tanks	A	B		2,281	16,885	(14,604)
16	761	Maintenance of trans. and distribution mains	A			1,658	228,786	(227,128)
17	761	Maintenance of mains		B				
18	762	Maintenance of fire mains	A			239	741	(502)
19	763	Maintenance of services	A			8,473	439,739	(431,266)
20	763	Maintenance of other trans. and distribution plant		B				
21	764	Maintenance of meters	A			1,050	20,730	(19,680)
22	765	Maintenance of hydrants	A			341	13,601	(13,260)
23	766	Maintenance of miscellaneous plant	A					
24		Total transmission and distribution expenses				14,380	797,156	(782,776)

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		Operation						
3	771	Supervision	A	B				
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		622	20,953	(20,331)
6	773	Customer records and collection expenses	A			37,497	1,197,334	(1,159,837)
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			335	2,364	(2,029)
9	775	Uncollectible accounts	A	B	C	3,786	100,784	(96,998)
10		Total customer account expenses				42,240	1,321,435	(1,279,195)
11		<b>VI. SALES EXPENSES</b>						
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					
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A					
19		Total sales expenses					27	(27)

**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		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
2		Operation						
3	791	Administrative and general salaries	A	B	C	186	235,194	(235,008)
4	792	Office supplies and other expenses	A	B	C	7,362	93,313	(85,951)
5	793	Property insurance	A				39,145	(39,145)
6	793	Property insurance, injuries and damages		B	C			-
7	794	Injuries and damages	A				131,881	(131,881)
8	795	Employees' pensions and benefits	A	B	C	4,386	238,023	(233,637)
9	796	Franchise requirements	A	B	C			-
10	797	Regulatory commission expenses	A	B	C		34,585	(34,585)
11	798	Outside services employed	A			32,859	267,208	(234,349)
12	798	Miscellaneous other general expenses	B					-
13	798	Miscellaneous other general operation expenses			C			-
14	799	Miscellaneous general expenses	A			133,724	1,002,233	(868,509)
15		<b>Maintenance</b>						-
	800	Telephone					2,328	(2,328)
16	805	Maintenance of general plant	A	B	C	1,291	7,347	(6,056)
17		Total administrative and general expenses				179,808	2,051,257	(1,871,449)
18		<b>VIII. MISCELLANEOUS</b>						
19	811	Rents	A	B	C	802	3,050	(2,248)
20	812	Administrative expenses transferred - Cr.	A	B	C			-
21	900	Transportation	A	B	C		355	(355)
22		Total miscellaneous				802	3,405	(2,603)
23		Total operating expenses				460,273	8,047,119	(7,586,846)

**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	6,369	6,369			
2	Franchise tax	1,051	1,051			
3	Payroll taxes	21,446	21,446			
4	Other federal taxes-investment tax ct	(2,917)	(2,917)			
5	Federal income tax	(61,146)	(61,146)			
6	State Income tax	(16,941)	(16,941)			
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Totals	(52,138)	(52,138)			

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

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted CCF's (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1									
2									
3									
4	None								
5									
6									
7									
8	WELLS						Pumping Capacity GPM (Unit) <sup>2</sup>	Annual Quantities Pumped CCF (Unit) <sup>2</sup>	Remarks
9	At Plant (Name or Number)	Location	Number	Dimensions	<sup>3</sup> Depth in Water				
10									
11	See attached schedule								
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22	None								
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from	City of Sacramento and Citrus Heights			(Unit chosen) <sup>2</sup>		MG		
30	Annual quantities purchased				(Unit chosen) <sup>2</sup>		MG		
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.  
<sup>3</sup> Average depth to water surface below ground surface.

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

Line No.	Type	Number	Combined Capacity (Gallons)	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	1	1,000,000	
43	Earth			
44	Wood			
45	Steel	7	6,375,000	
	Total	8	7,375,000	

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

**CITIZENS COMMUNICATIONS COMPANY**

**PUC SCHEDULE D-1**

January 14, 2002

Location	Dimensions	Static Water Level	GPM Pumping Capacity	Annual Quantities Pumped in MG
<b><u>SUBURBAN</u></b>				
Butterfield	16" x 840'	74.3'	1,059	N/A
Chettenham	14" x 275'	109'	758	N/A
College Greens	16" x 720'	79.5'	1,488	N/A
Countryside Way	16" x 507'	109'	1,090	N/A
Folsom	14" x 450'	86'	500	N/A
Gould	14" x 525'	91.4'	391	N/A
Malaga	14" x 308'	56.7'	450	N/A
Mars	14" x 358'	85.7'	400	N/A
Moonbeam	14" x 345'	103'	664	N/A
Nut Plains	14" x 525'	96.3'	885	N/A
Oaken Bucket	16" x 530'	84'	1,346	N/A
Point Reyes	14" x 332'	65.8'	925	N/A
Rockingham	14" x 490'	98'	502	N/A
Rogue River	14" x 282'	66.2'	542	N/A
Salmon Falls	14" x 357'	80'	1,165	N/A
Swansea	14" x 364'	115.3'	612	N/A
West La Loma	16" x 650'	70'	1,020	N/A
Whitewater	14" x 490'	70'	790	N/A
Winchester	14" x 377'	110.3'	525	N/A
Woodman	14" x 406'	58'	1,820	N/A
<b>TOTAL</b>				-
<b><u>ROSEMONT</u></b>				
Caldera	16" x 485'	81'	1,814	N/A
Montezuma	14" x 373'	88'	825	N/A
Southport	14" x 391'	73'	648	N/A
Sutters Gold	14" x 268'	89.2'	948	N/A
Tallyho # 1	14" x 324'	86.2'	581	N/A
Tallyho # 2	16" x 403'	106.5'	1,509	N/A
Westporter	14" x 324'	99.2'	675	N/A
Wildrose	14" x 368'	81.5'	288	N/A
<b>TOTAL</b>				-

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

American Water Works acquired the property on January 15, 2002. Accordingly, the disclosure of the Dec. 31, 2002 information has been assumed by American Water.

## CITIZENS COMMUNICATIONS COMPANY

## PUC SCHEDULE D-1

January 14, 2002

Location	Dimensions	Static Water Level	GPM Pumping Capacity	Annual Quantities Pumped in MG
<b><u>PARKWAY</u></b>				
Auberry	16" x 500'	82.6'	920	N/A
Briggs	14" x 295'	65.5'	964	N/A
Conrad	14" x 302'	75.4'	842	N/A
Countryside # 1	16" x 500'	84'	892	N/A
Countryside # 2	16" x 610'	101'	1,531	N/A
Elsie	14" x 365'	66.2'	521	N/A
Gerber Road	16" x 426'	75.6'	270	N/A
Hemingway	16" x 990'	99'	1,866	N/A
Lippi	14" x 158'	43'	585	N/A
Parksite # 1	16" x 452'	142'	466	N/A
Parksite # 2	16" x 983'	94.6'	1,939	N/A
Power Inn	16" x 1000'	87.3'	2,572	N/A
Rockhurst	14" x 276'	74'	750	N/A
Sky Parkway	14" x 284'	52.4'	700	N/A
Southgate	14" x 284'	52'	940	N/A
Stocker	14" x 316'	64'	525	N/A
Vintage # 1	16" x 362'	80.5'	1,011	N/A
Vintage # 2	16" x 961'	68.2'	2,808	N/A
Vintage # 3	16" x 990'	81.5'	1,747	N/A
Wilbur Way # 1	14" x 452'	83'	991	N/A
Wilbur Way # 2	16" x 500'	100.6'	901	N/A
			<b>TOTAL</b>	<b>-</b>

**LINCOLN OAKS**

Andrea # 1	14" x 750'	209.9'	1,144	N/A
Andrea # 2	16" x 475'	182'	1,310	N/A
Auburn/Halifax	14" x 385'	137.5'	600	N/A
Carriage Drive	14" x 385'	174.8'	715	N/A
Cherbourg	16" x 580'	203.5'	1,082	N/A
Chipping Way	14" x 364'	177.6'	600	N/A
Crosswoods	16" x 800'	165'	545	N/A
Daly	16" x 500'	196.8'	1,149	N/A
Diablo	14" x 400'	148.1'	400	N/A
Fort Sutter	12" x 390'	151.2'	494	N/A

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

American Water Works acquired the property on January 15, 2002. Accordingly, the disclosure of the Dec. 31, 2002 information has been assumed by American Water.



**CITIZENS COMMUNICATIONS COMPANY**

**PUC SCHEDULE D-1**

January 14, 2002

Location	Dimensions	Static Water Level	GPM Pumping Capacity	Annual Quantities Pumped in MG
Glass Slipper	14" x 304'	168.5'	300	N/A
Hemlock	12" x 354'	158.5'	427	N/A
Laurel Oaks	14" x 332'	152'	739	N/A
Lemans Drive	14" x 436'	162'	660	N/A
Linda Sue	14" x 236'	168'	529	N/A
Oakberry	14" x 308'	163.8'	720	N/A
Oak Forest	14" x 238'	149.5'	766	N/A
Roseville Road	14" x 600'	181.6'	593	N/A
Rushmore	14" x 455'	200'	521	N/A
Sandalwood	14" x 248'	165.8'	1,197	N/A
Shenandoah	12" x 312'	168.5'	715	N/A
Summerplace	16" x 450'	173'	929	N/A
Treelark	14" x 306'	166.5'	703	N/A
Twin Parks	16" x 424'	138'	1,458	N/A
Van Maren	14" x 410'	168'	810	N/A
Villaview	16" x 725'	177'	470	N/A
<b>TOTAL</b>				-

**ANTELOPE**

Colonnade	14" x 495'	111.5'	561	N/A
Cook Riolo	14" x 520'	207'	1,322	N/A
Covered Wagon	14" x 495'	115'	438	N/A
Davidson	14" x 506'	127.2'	420	N/A
Don Julio	16" x 510'	196'	1,150	N/A
Eagle Ridge	16" x 590'	159'	913	N/A
Elverta	16" x 570'	132.7'	695	N/A
Falcon View	16" x 515'	159.5'	1,123	N/A
Fox Park	16" x 679'	154'	550	N/A
North Loop	16" x 574'	148'	1,658	N/A
Palmerson	16" x 560'	172'	895	N/A
PFE/Billy Mitchell	14" x 445'	149.2'	336	N/A
Prior Way	16" x 495'	122'	1,300	N/A
Rhine Way	14" x 490'	117.3'	510	N/A
Scotland	14" x 602'	109.5'	344	N/A
Twin Trails	16" x 446'	156.5'	975	N/A
Vandenberg	10" x 185'	135'	197	N/A
Watt Avenue	16" x 475'	128'	1,199	N/A
<b>TOTAL</b>				-

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

American Water Works acquired the property on January 15, 2002. Accordingly, the disclosure of the Dec. 31, 2002 information has been assumed by American Water.

Static Water	GPM Pumping	Annual Quantities
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**CITIZENS COMMUNICATIONS COMPANY**

**PUC SCHEDULE D-1**

January 14, 2002

Location	Dimensions	Level	Capacity	Pumped in MG
<b><u>SUNRISE</u></b>				
Well # 1	12" x 288'	N/A	N/A	N/A
Security Park/ Central 2	12" x 296'	141.6'	447	N/A
Well A	14" x 466'	93.5'	691	N/A
Well B	14" x 670'	104.7'	743	N/A
<b>TOTAL</b>				-
<b><u>ARDEN</u></b>				
Fairlake # 1	14" x 360'	61'	340	N/A
Fairlake # 2	14" x 204'	56'	762	N/A
Howe Avenue	16" x 403'	67'	1,132	N/A
Wittkop	12" x 325'	78'	225	N/A
Wyda Way	14" x 295'	96'	412	N/A
<b>TOTAL</b>				-
<b><u>ISLETON</u></b>				
Well # 1	10" x 615'	29.5'	604	N/A
Well # 2	10" x 335'	17'	407	N/A
Well # 3	16" x 990'	35.5'	525	N/A
<b>TOTAL</b>				-
<b><u>GROVE</u></b>				
Grove # 1	8" x 180'	4.5'	210	N/A
Grove # 2	4" x 120'	12'	101	N/A
Grove # 3	14" x 200'	5.5'	80	N/A
<b>TOTAL</b>				-
<b>GRAND TOTAL</b>				-
<b><i>Purchased Water:</i></b>				
Citrus Heights				N/A
A Parkway	(Parkway System)			N/A
<b>TOTAL PURCHASED WATER</b>				-

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

American Water Works acquired the property on January 15, 2002. Accordingly, the disclosure of the Dec. 31, 2002 information has been assumed by American Water.

**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								1,904	4,769	1,549
12	Cast iron (cement lined)										
13	Ductile								20	432	4,096
14	Copper	457	150								
15	Riveted Steel					3,744		2,434			
16	Standard Screw			277	151						
17	Screw or Welded Casing					1,844			64,593	693,862	974,316
18	Cement - Asbestos								6,539	540	49
19	Welded Steel		630		1,378				1,341	1	3,885
20	Galv. Iron					720	240		1,348	75,515	413,861
21	Other (specify)Plastic					780	277	1,529	6,308	240	2,434
22	Totals	457	780	277	1,529	6,308	240	2,434	75,745	775,119	1,397,756

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	Total All Sizes
23	Cast iron	382	1,160								9,784
24	Cast iron (cement lined)										
25	Ductile	1,541	16,084		27,145	3,962	566	1,476			55,322
26	Copper										607
27	Riveted Steel										
28	Standard Screw										6,455
29	Screw or Welded Casing	1	561	10	106	485	1,148	1,500	210	1	4,273
30	Cement - Asbestos	435,821	71,707	5	29,338		3,120				2,274,606
31	Welded Steel	1,584	300	775						3,550	13,337
32	Galv. Iron				680						7,915
33	Other (specify)Plastic	119,817	152,074		22,833		2,340				788,748
34	Totals	559,146	241,886	790	80,102	4,447	7,174	3,076	210	3,550	3,161,027

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

**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)	8,377	N/A	46,748	N/A
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	8,377	N/A	46,748	N/A
Private fire connections			605	
Public fire hydrants			5,152	
<b>Total</b>	<b>8,377</b>	<b>N/A</b>	<b>52,505</b>	<b>N/A</b>

**SCHEDULE D-5  
Number of Meters and Services on  
Pine Svstems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	3,786	xxxxxxxxxxxxxxxxxxxx
3/4 - in	-	3,786
1 - in	1,985	1,985
1 1/2 - in	621	621
2 - in	1,940	1,940
3 - in	21	21
4 - in	78	78
6 - in	21	21
8 - in	19	19
10-in	1	1
<b>Total</b>	<b>8,472</b>	<b>8,472</b>

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . . . .	-
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	-
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	7,816
2. More than 10, but less than 15 years . . . . .	494
3. More than 15 years . . . . .	67

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

Sacramento

**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	30,108						
Commercial	262,775							262,775
Industrial								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>292,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>292,883</b>
Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
General Metered							30,108	671,309
Commercial							262,775	5,858,915
Industrial								
Public authorities								
Irrigation								
Other (specify)								
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>292,883</b>	<b>6,530,224</b>

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

Total acres irrigated Not Available

Total population served 180,056 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	\$	39,446
100.3	Construction work in progress	\$	9,896,661
241	Advances for construction	\$	22,331,657
265	Contributions in aid of construction	\$	3,225,982

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

American Water Works acquired the property on January 15, 2002. Accordingly, the disclosure of the Dec. 31, 2002 information has been assumed by American Water.

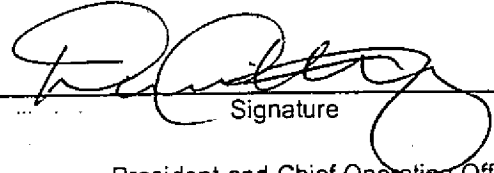
### SIGNATURE

District Management

Name of District Manager Robert Roscoe Telephone: 916-568-4200

Address 4701 Beloit Drive, Sacramento, CA 95838

This report sets forth book or allocated figures and other data pertaining to the Sacramento district for the period from January 1, 2002, to January 14, 2002.



Signature

President and Chief Operating Officer

Title

Date

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