

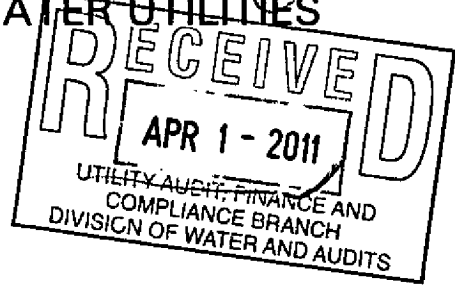


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A4

Received _____
 Examined _____

CLASS B and C
 WATER UTILITIES



U# _____

~~2010~~
 ANNUAL REPORT
 OF

~~Cold Springs Water Company~~

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

29820 Highway 108, Cold Springs, CA
 (OFFICIAL MAILING ADDRESS)

95335
 ZIP

TO THE
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA
 FOR THE YEAR ENDED DECEMBER 31, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2011**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2010, through December 31, 2010. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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.

GENERAL INFORMATION

1. Name under which utility is doing business: Cold Springs Water Company

2. Official mailing address:
29820 Highway 108, Cold Springs, CA 95335

3. Name and title of person to whom correspondence should be addressed:
Pete Kerns, President Telephone: 209 965-3716

4. Address where accounting records are maintained:
29820 Highway 108, Cold Springs, CA 95335

5. Service Area (Refer to district reports if applicable):
Cold Springs, Peter Pam, Tuolumne County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Dave Roy Telephone: 209 965-3716
Address: 29820 Highway 108, Cold Springs, CA 95335

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) Cold Springs Water Company
Organized under laws of (state) CA Date: 1967

Principal Officers:
Name: Pete Kerns Title: President
Name: Jeff Kerns Title: Vice President
Name: Lisa Marquez Title: Secretary
Name: _____ Title: _____

8. Names of associated companies: _____

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:
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
Pete Kerns T2 3002, D2 34123
Jeff Kerns T2 9711, D2 34122
Dave Roy T2 24202 D2 18179
David Marquez T2 22403, D2 34125

Account Number	Operating Revenue	2010	CPI Increase	After Increased Revenues
470	Metered	183,349		
460	Unmetered	44,521		
465	Irrigation			
462-480	Private Fire Protection			
	Total Revenue	227,870		
	Operating Expenses			
610	Purchased Water			
615	Purchased Power	18,664		
	Pump Taxes			
	Purchased Chemicals	2,039		
618	Other Vol. Related exp.			
630	Employee Labor	42,040		
640	Materials	1,171		
650	Contract Work			
	Water Testing	5,020		
660	Transportation Expense	6,680		
664	Other Plant Maintenance	6,299		
670	Office Salaries	30,400		
671	Management Salaries	28,250		
674	Employee Pensions and Benefits	10,560		
676	Uncollectables			
678	Office Service and Rentals	16,470		
681	Office Supplies and Expense	7,394		
682	Professional Services	725		
684	Insurance	9,799		
688	Regulatory Expense			
689	General Expense	3,712		
	Subtotal	189,223		
403	Depreciation Expense	15,024		
	Ad Valorem Taxes			
	Payroll taxes	9,349		
408	Taxes other than income	1,833		
409	State Income Tax	3,200		
410	Federal Income Tax	5,430		
	Total Deductions	224,059		
	Net Revenue	3,811		
	Rate Base			
	Average Plant	697,206		
	Average Depreciation Reserve	(397,665)		
	Net Plant	299,541		
	Less: Advances	(19,741)		
	Less: Contributions	(79,143)		
	Plus: Construction Work in Progress			
	Plus: Working Cash	18,001		
	Plus: Material & Supplies	450		
	Rate Base	219,108		
	ROR=Net Rev/Rate Base	1.70%		

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

NAME OF UTILITY Cold Springs Water Company Telephone: 209 965-3716

PERSON RESPONSIBLE FOR THIS REPORT Sandra Tucker

	<u>1/1/2010</u>	<u>12/31/2010</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	12,378 #	12,378	12,378
2 Land and Land Rights	5,000	5,000	5,000
3 Depreciable Plant	636,835	722,821	679,828
4 Gross Plant in Service	654,213	740,199	697,206
5 Less: Accumulated Depreciation	(372,105)	(423,225)	(397,665)
6 Net Water Plant in Service	282,108	316,974	299,541
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies		450	225
10 Less: Advances for Construction	(20,293)	(19,189)	(19,741)
11 Less: Contribution in Aid of Construction	(64,994)	(93,291)	(79,143)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	196,821	204,944	200,882
CAPITALIZATION			
14 Common Stock	75,000	75,000	75,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	118,001	118,001	118,001
17 Retained Earnings	(110,240)	(108,389)	(109,315)
18 Common Stock and Equity (Lines 14 through 17)	82,761	84,612	83,686
19 Preferred Stock			
20 Long-Term Debt	134,374	115,618	124,996
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	217,135	200,230	208,682

INCOME STATEMENT AND OTHER DATA

Calendar Year 2010

NAME OF UTILITY Cold Springs Water Company

Telephone: 209 965-3716

	<u>Annual Amount</u>
INCOME STATEMENT	
23 Unmetered Water Revenue	44521
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	183349
27 Total Operating Revenue	<u>227870</u>
28 <u>Operating Expenses</u>	<u>189223</u>
29 Depreciation Expense (Composite Rate: <u>2.6</u>)	15024
30 Amortization and Property Losses	5459
31 Property Taxes	1833
32 Taxes Other Than Income Taxes	9349
33 Total Operating Revenue Deduction Before Taxes	<u>220888</u>
34 California Corp. Franchise Tax	3200
35 Federal Corporate Income Tax	5430
36 Total Operating Revenue Deduction After Taxes	<u>229518</u>
37 Net Operating Income (Loss) - California Water Operations	<u>(1648)</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	5007
39 Income Available for Fixed Charges	_____
40 Interest Expense	(5007)
41 Net Income (Loss) Before Dividends	<u>(1648)</u>
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	_____
OTHER DATA	
44 Refunds of Advances for Construction	(1104)
45 Total Payroll Charged to Operating Expenses	<u>100690</u>
46 Purchased Water	0
47 Power	<u>18664</u>

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
48 Metered Service Connections		444	469
49 Flat Rate Service Connections		81	57
50 Total Active Service Connections		<u>524</u>	<u>526</u>

Excess Capacity and Non-Tariffed Services

none

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	740199	654213
2	103	Water plant held for future use	A-1 & A-1b		
3	104	Water plant purchased or sold	A-1		
4	105	Water plant construction work in progress	A-1		
5		Total utility plant		740199	654213
6	106	Accumulated depreciation of water plant	A-3	(423,225)	(372,105)
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		316974	282108
		INVESTMENTS			
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3		
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments			
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		18001	42565
17	132	Special accounts			
18	141	Accounts receivable - customers			
19	142	Receivables from associated companies			
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies		450	
22	174	Other current assets			
23		Total current and accrued assets		18451	42565
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		335425	324673

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
CORPORATE CAPITAL AND SURPLUS					
1	201	Common stock	A-6	75000	75000
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	137801	137801
4	215	Retained earnings	A-9	(108389)	(110240)
5		Total corporate capital and retained earnings		104412	102561
PROPRIETARY CAPITAL					
6	218	Proprietary capital	A-10		
7	218.1	Proprietary drawings			
8		Total proprietary capital			
LONG TERM DEBT					
9	224	Long term debt	A-11	115618	134374
10	225	Advances from associated companies	A-12		
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable			
12	232	Short term notes payable			
13	233	Customer deposits			
14	235	Payables to associated companies	A-13		
15	236	Accrued taxes		2915	2451
16	237	Accrued interest			
17	241	Other current liabilities	A-14		
18		Total current and accrued liabilities		2915	2451
DEFERRED CREDITS					
19	252	Advances for construction	A-15	19189	20293
20	253	Other credits			
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16		
24		Total deferred credits		19189	20293
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	119274	85518
26	272	Accumulated amortization of contributions		(25983)	(20524)
27		Net contributions in aid of construction		93291	64994
28		Total liabilities and other credits		335425	324673

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	654213	85986			740199
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant					
5	114	Water plant acquisition adjustments					
6		Total utility plant	654213	85986			740199

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	12378				12378
2	303	Land	5000				5000
3		Total non-depreciable plant	17378				17378
		DEPRECIABLE PLANT					
4	304	Structures	15692				15692
5	307	Wells	13753				13753
6	317	Other water source plant	39672	3870			43542
7	311	Pumping equipment	71351				71351
8	320	Water treatment plant	24485	1072			25557
9	330	Reservoirs, tanks and sandpipes	194156				194156
10	331	Water mains	141506				141506
11	333	Services and meter installations	43893	11217			55110
12	334	Meters	24104	59998			84102
13	335	Hydrants	4558				4558
14	339	Other equipment	23742	6279			30021
15	340	Office furniture and equipment	21141	3550			24691
16	341	Transportation equipment	18782				18782
17		Total depreciable plant	636835	85986			722821
18		Total water plant in service	654213	85986			740199

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use
 none

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets
 none

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	372105	11881	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	15024		
4	(b) Charged to Account No 272	5459		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)		18756	
8	Total Credits	20483		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	392588	30637	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			
16				2.6
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	<input checked="" type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input type="checkbox"/>		
35	(c) Both straight line and liberalized	<input type="checkbox"/>		

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	15692	816			16508
2	307	Wells	13753	716			14469
3	317	Other water source plant	28687	1490			30177
4	311	Pumping equipment	49002	2548			51550
5	320	Water treatment plant	17904	932			18836
6	330	Reservoirs, tanks and sandpipes	41085	2136			43221
7	331	Water mains	106856	6689			113545
8	333	Services and meter installations	31684	1648			33332
9	334	Meters	17634	916			18550
10	335	Hydrants	3756	196			3952
11	339	Other equipment	17377	904			18281
12	340	Office furniture and equipment	15530	808			16338
13	341	Transportation equipment	13145	684			13829
14		Total	372105	20483			392588

2.6 each

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5

Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or 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 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.

Line No.	Designation of Long-Term Debts (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									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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26									
27									
28									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	1967	750	100	0	0	0	0
2								
3								
4								
5								
6								
7								
8							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Peter Kerns	306		
2	Jeff Kerns	177.75		
3	Pam Riley	172.5		
4	Lisa Marquez	93.75		
5				
6				
7				
8				
9				
10	Total number of shares	750	Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1		137801
2		
3		
4		
5		
6		
7		
8	Total	137801

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(110240)
2	CREDITS	
3	Net income	3811
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	3811
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	
15	Balance end of year	(106429)

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)
 none

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1			7/1/2009	7/1/2016	144976	115618	3.79	5007		5007
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

none

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4					
5					
6	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

none

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4					
5					
6	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities
 none

Line No.	Description (a)	Balance End of Year (b)
1		
2		
3		
4		
5	Total	

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		20293
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	1104	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		19189

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes
 none

Line No	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Total			

SCHEDULE A-17

Account No. 271 - 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 non-depreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water 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 No. 106. 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	64994	64994			
2	Add: Credits to account during year	33756	33756			
3	Contributions revived during year					
4	Other credits*					
5	Total credits	33756	33756			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	5459	5459			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	5459	5459			
11	Balance end of year	93291	93291			

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	251633
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	189223
3	403	Depreciation expense	A-3	15024
4	407	SDWBA loan amortization expense	pages 7 & 8	18756
5	408	Taxes other than income taxes	B-3	11182
6	409	State corporate income tax expense	B-3	3200
7	410	Federal corporate income tax expense	B-3	5430
8		Total operating revenue deductions		242815
9		Total utility operating income		8818
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	
11	426	Miscellaneous non-utility expense	B-5	
12	427	Interest expense	B-6	5007
13		Total other income and deductions		
14		Net income		3811

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
2		460.1 Single - family residential	44521	30022	14499
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total	44521	30022	14499
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	183349	167225	16124
15		470.2 Commercial and multi-residential			
16		470.3 Large water users			
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other metered revenue			
19		Sub-total	183349	167225	16124
20		Total water service revenues	227870	197247	30623
21	480	Other water revenue	23763	11881	11882
22		Total operating revenues	251633	209128	42505

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water			
2	615	Power	18664	16549	2115
3	616	Other volume related expenses	2039	2431	(392)
4		Total volume related expenses	20703	18980	1723
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	42040	48872	(6832)
6	640	Materials	1171	1128	43
7	650	Contract work	5020	4255	765
8	660	Transportation expenses	6680	3848	2832
9	664	Other plant maintenance expenses	6299	2766	3533
10		Total non-volume related expenses			
11		Total plant operation and maintenance exp.	61210	60869	341
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	30400	29400	1000
13	671	Management salaries	28250	26000	2250
14	674	Employee pensions and benefits	10560	10548	12
15	676	Uncollectible accounts expense			
16	678	Office services and rentals	16470	16470	0
17	681	Office supplies and expenses	7394	6598	796
18	682	Professional services	725	1120	(395)
19	684	Insurance	9799	10118	(319)
20	688	Regulatory commission expense		852	(852)
21	689	General expenses	3712	3772	(60)
22		Total administrative and general expenses	107310	104878	2432
23	800	Expenses capitalized			
24		Net administrative and general expense	107310	104878	2432
25		Total operating expenses	189223	184727	4496

SCHEDULE B-3

Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	1833		
2	State corporate franchise tax	3200		
3	State unemployment insurance tax	438		
4	Other state and local taxes	29		
5	Federal unemployment insurance tax	234		
6	Federal insurance contributions act	8648		
7	Other federal taxes			
8	Federal income taxes	5430		
9	Total	19812		

SCHEDULE B-4

Reconciliation of Reported Net Income for Federal Income 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 income 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 amount the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	36204
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	5430
11	Computation of tax:	15%
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts No. 421 and 426 - Income from Nonutility Operations
 none

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1			
2			
3			
4			
5	Total		

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Loan from Porter-Cal Western	5007
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	5007

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2	42040	4839	46879
2	670	Office salaries	1	30400		30400
3	671	Management salaries	2	28250		28250
4						
5						
6		Total		100690	4839	105529

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

none

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total							

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

none

Line No. 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 respondent's 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.

1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? **Answer:** Yes: _____ No: _____
(If the answer is in the affirmative, make appropriate replies to the following questions)*

2. Name of each organization or person that was a party to such a contract or agreement.

3. Date of original contract or agreement: _____

4. Date of each supplement or agreement: _____

5. Amount of compensation paid during the year for supervision or management: \$ _____

6. To whom paid: _____

7. Nature of payment (salary, traveling expenses, etc.): _____

8. Amounts paid for each class of service: _____

9. Basis for determination of such amounts: _____

10. Distribution of payments:

(a) Charged to operating expenses

Amount

\$ _____

(b) Charged to capital amounts

\$ _____

(c) Charged to other account

\$ _____

Total

\$ _____

11. Distribution of charges to operating expenses by primary accounts:

Number and Title of Account:

Amount

\$ _____

\$ _____

Total

\$ _____

12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?

* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

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		Diversions			
				Claim	Capacity	Max.	Min.		
1	pipeline	Kerns Creek		0.3	0.25	0.25	0.25		
2									
3									
4									
5									

WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	Peter Pam	Peter Pam		6"	100'	100 gpm		
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from
17	Annual Quantities purchased (Unit chosen) ¹
18	
19	

* State ditch pipeline reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface
² The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 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	No.	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	10000	
11	Metal	5	824000	
12	Concrete			
13	Total	6	834000	gallons

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw					1294			100	
17	Screw or welded casing									
18	Cement - asbestos						10300		4900	
19	Welded steel						13350		3162	
20	Wood									
21	Other (specify)			1620		7320	12280		1200	2040
22	Total			1620		8614	35930		9362	2040

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
23	Cast Iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									1394
29	Screw or welded casing									
30	Cement - asbestos									15200
31	Welded steel									16512
32	Wood									
33	Other (specify)	3580								28040
34	Total	3580								61146

**SCHEDULE D-4
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	444	469	81
3/4 - in				
1 - in				
- in				
- in				
- in				
- in				
- in				
Other				
Total				

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

Size	Meters	Services
5/8 x 3/4 - in	480	
3/4 - in		
1 - in		
- in		
- in		
- in		
- in		
- in		
Other		
Total		

**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 . . .	298
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	
2. More than 10, but less than 15 years	
3. More than 15 years	

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

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	219	396	2812	834	914	899	1508	7582
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	1932	1092	806	619	556	5005	12587	15099
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

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

Total acres irrigated: _____ 0

Total population served: 100 to 2,000 seasonal

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Mother Lode Bank
 Address: 172 W. Stockton Rd. Sonora, CA 95370
 Phone Number: 209 694-8400
 Account Number: 320000128
 Date Hired: Apr-09

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 23,911.97

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	469	3.79
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	57	3.79
Total	526	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 2,002.28
Deposits during the year	<u>23,911.97</u>
Interest earned for calendar year	<u>\$0.00</u>
Withdrawals from this account	<u>(\$23,763.00)</u>
Balance at end of year	<u>\$2,151.25</u>

4. Reason or Purpose of Withdrawal from this bank account:

Repayment of loan from Porter/Cal -Western, Inc.

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	141207			3671	144878
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Nicola	2000
Kirk	2000
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$8,279
Deposits during the year	\$4,000
Interest earned for calendar year	\$0
Withdrawals from this account	(\$9,844)
Balance at end of year	\$2,435

4. Reason or Purpose of Withdrawal from this bank account:

purchase new meters

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ Peter Kerns
Officer, Partner, or Owner (Please Print)

of _____ Cold Springs Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2010, through December 31, 2010.

President
Title (Please Print)



Signature

209 965-3716
Telephone Number

3-24-2011
Date

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