

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2014
ANNUAL REPORT
OF

COLD SPRINGS WATER COMPANY

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

29820 Highway 108, Cold Springs, CA 95335
(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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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, 2015**, 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, 2014, through December 31, 2014. 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:
28920 Highway 108, Cold Springs, CA 95335

3. Name and title of person to whom correspondence should be addressed:
Sandra Tucker Office Manager Telephone: 209 965-3716

4. Address where accounting records are maintained:
28920 Highway 108, Cold Springs, CA 95335

5. Service Area (Refer to district reports if applicable) Cold Springs and Peter Pam

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: David Falk Telephone: 209 965-3716
Address: 28920 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) California Date: 1967

Principal Officers:
Name: Peter Kerns Title: President
Name: Jeffrey Kerns Title: Vice-President
Name: Lisa Marquez Title: Secretary
Name: _____ Title: _____

8. Names of associated companies: None

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
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:
Peter Kerns T2 3002, D2 34123 ; Jeffrey Kerns T2 9711, D2 34122
David Marquez T2 22403, D2 34125; David Falk T2 34603, D2 40918

12. This annual report was prepared by:
Sandra Tucker
Name of firm or consultant: None
Address of firm or consultant: _____
Phone Number of firm or consultant: ()

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2014

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

PERSON RESPONSIBLE FOR THIS REPORT Sandra Tucker

	<u>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	12378	12378	12378
2 Land and Land Rights	5000	5000	5000
3 Depreciable Plant	817810	851882	834846
4 Gross Plant in Service	835188	869260	852224
5 Less: Accumulated Depreciation	(453721)	(476768)	(465245)
6 Net Water Plant in Service	381467	392492	386979
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	1540	2360	1950
10 Less: Advances for Construction	(15877)	(14773)	(15325)
11 Less: Contribution in Aid of Construction	(155873)	(174837)	(165355)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	<u>211257</u>	<u>205242</u>	<u>208249</u>
CAPITALIZATION			
14 Common Stock	75000	75000	75000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	137801	137801	137801
17 Retained Earnings	(36584)	(138994)	(87789)
18 Common Stock and Equity (Lines 14 through 17)	176217	73807	125012
19 Preferred Stock			
20 Long-Term Debt	74804	46647	60726
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>251021</u>	<u>120454</u>	<u>185738</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

NAME OF UTILITY Cold Springs Water Company

Telephone: 209 965-3716

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	263141
27 Total Operating Revenue	_____
28 <u>Operating Expenses</u>	222186
29 Depreciation Expense (Composite Rate: <u>2.6</u>)	18380
30 Amortization and Property Losses	4667
31 Property Taxes	670
32 Taxes Other Than Income Taxes	13796
33 Total Operating Revenue Deduction Before Taxes	259699
34 California Corp. Franchise Tax	5133
35 Federal Corporate Income Tax	8710
36 Total Operating Revenue Deduction After Taxes	273542
37 Net Operating Income (Loss) - California Water Operations	(10401)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	25720
39 Income Available for Fixed Charges	_____
40 Interest Expense	2283
41 Net Income (Loss) Before Dividends	_____
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	13036
OTHER DATA	
44 Refunds of Advances for Construction	1104
45 Total Payroll Charged to Operating Expenses	121076
46 Purchased Water	_____
47 Power	17091

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		530	530	530
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		530	530	530

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 2014:

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)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	724284	690212
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	144976	144976
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1		
8	105.1	Construction Work in Progress - SDWBA	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		869260	835188
11	108	Accumulated Depreciation of Water Plant	A-3	(476768)	(453721)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	(113575)	
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments			
16		Net utility plant		278917	381467
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		32606	21221
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers			
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		2360	1540
34	174	Other Current Assets		1500	760
35		Total current and accrued assets		36466	23521
36					
37	180	Deferred Charges	A-5		
38					
39		Total assets and deferred charges		315383	426209

**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)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	75000	75000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	137801	137801
44	215	Retained Earnings	A-9	(138994)	(36584)
45		Total corporate capital and retained earnings		73807	176217
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	46647	74804
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable			
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		5319	3438
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14		
64		Total current and accrued liabilities		51966	3438
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	14773	15877
68	253	Other Credits			
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		14773	15877
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	216266	192635
79	272	Accumulated Amortization of Contributions		(41429)	(36762)
80		Net Contributions in Aid of Construction		174837	155873
81		Total liabilities and other credits		315383	426209

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	690212 ###	34072			724284
2	101.1	Water Plant In Service - SDWBA	144976				144976
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant					
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	835188	34072			869260

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	12378				12378
3	303	Land	5000				5000
4		Total non-depreciable plant	17378				17378
5							
6		DEPRECIABLE PLANT					
7	304	Structures	15692				15692
8	307	Wells	15229	495			15724
9	317	Other Water Source Plant	43542	6569			50111
10	311	Pumping Equipment	94406	3789			98195
11	320	Water Treatment Plant	25557				25557
12	330	Reservoirs, Tanks and Sandpipes	49180				49180
13	331	Water Mains	141506				141506
14	333	Services and Meter Installations	70070				70070
15	334	Meters	112213	22232			134445
16	335	Hydrants	4558				4558
17	339	Other Equipment	30021				30021
18	340	Office Furniture and Equipment	24691	987			25678
19	341	Transportation Equipment	46169				46169
20		Total depreciable plant	672834	34072			706906
21		Total water plant in service	690212				724284

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

SCHEDULE A-1b
Account No. 101.1 - Water Plant in Service - SDWBA
 Tank loan

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes	144976				144976
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant	144976				144976
21		Total water plant in service	144976				144976

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Prop 50

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1d
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

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

Tank Loan

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	453721	91589		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	18380			
4	(b) Charged to Account No 272	4667			
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)		21986		
10	Total Credits	23047	21986		
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits				
16	Balance in reserve at end of year	476768	113575		
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%	2.60%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	Tank loan principal				
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	X			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[]			

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

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	18576	408			18984
2	307	Wells	16320	409			16729
3	317	Other Water Source Plant	34343	1303			35646
4	311	Pumping Equipment	59188	2553			61741
5	320	Water Treatment Plant	21395	664			22059
6	330	Reservoirs, Tanks and Sandpipes	53007	5946			58953
7	331	Water Mains	128642	3679			132321
8	333	Services and Meter Installations	38506	1822			40328
9	334	Meters	23334	3496			26830
10	335	Hydrants	4468	119			4587
11	339	Other Equipment	20900	780			21680
12	340	Office Furniture and Equipment	18622	668			19290
13	341	Transportation Equipment	16420	1200			17620
14	4767	Total	453721	23047			476768

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

None

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									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
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
2								
3								
4								
5								
6								
7								
8							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	Peter Kerns	478.5		
2	Jeff Kerns	135.75		
3	Lisa Marquez	135.75		
4				
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	Balance forward	137801
2		
3		
4		
5		
6		
7		
8	Total	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(36584)
2	CREDITS	
3	Net income	13036
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	(23548)
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	(115446)
14	Total Debits	
15	Balance end of year	(138994)

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

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		Tank	7/1/2009	7/1/2016	144976	32680	3.79	1777		1777
2		Truck	3/1/2012	2/1/2017	31000	13967	2.9	506		506
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		15877
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		14773

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. 108, 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. 108. 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	155873	155873			
2	Add: Credits to account during year					
3	Contributions received during year	23631	23631			
4	Other credits*					
5	Total credits	23631	23631			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	4667	4667			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	4667	4667			
11	Balance end of year	174837	174837			

* 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	288861
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	222186
3	403	Depreciation Expense	A-3	18380
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	4667
5	408	Taxes Other Than Income Taxes	B-3	14466
6	409	State Corporate Income Tax Expense	B-3	5133
7	410	Federal Corporate Income Tax Expense	B-3	8710
8		Total operating revenue deductions		273542
9		Total utility operating income		15319
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	2283
13		Total other income and deductions		
14		Net income		13036

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			
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			
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	263141	246766	16375
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			
20		Total water service revenues			
21	480	Other Water Revenue	25720	40194	-14474
22		Total operating revenues	288861	286960	1901

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	17091	16992	99
3	616	Other Volume Related Expenses	2835	2587	248
4		Total volume related expenses	19926	19579	347
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	48976	47361	1615
6	640	Materials	2214	1536	678
7	650	Contract Work	7170	4925	2245
8	660	Transportation Expenses	6805	6968	-163
9	664	Other Plant Maintenance Expenses	3378	6682	-3304
10		Total non-volume related expenses			
11		Total plant operation and maintenance exp.	68543	67472	1071
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	37600	34800	2800
13	671	Management Salaries	34500	29500	5000
14	674	Employee Pensions and Benefits	17550	17241	309
15	676	Uncollectible Accounts Expense			
16	678	Office Services and Rentals	17768	16470	1298
17	681	Office Supplies and Expenses	11319	11720	-401
18	682	Professional Services	650	1845	-1195
19	684	Insurance	9780	8627	1153
20	688	Regulatory Commission Expense	0	1405	-1405
21	689	General Expenses	4550	4575	-25
22		Total administrative and general expenses			
23	800	Expenses Capitalized			
24		Net administrative and general expense	133717	126183	7534
25		Total operating expenses	222186	213234	8952

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	670		
2	State corporate franchise tax	5133		
3	State unemployment insurance tax	2156		
4	Other state and local taxes	606		
5	Federal unemployment insurance tax	626		
6	Federal insurance contributions act	10408		
7	Other federal taxes			
8	Federal income taxes	8710		
9	Total	28309		

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	58066
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	8710
11	Computation of tax:	15%
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts No. 421 and 426 - Income from Nonutility Operations

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	Porter-Cal Western	1777
2	Ford Credit	506
3		
4		
5		
6		
7		
8		
9		
10	Total	2283

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	3	48976	3170	52146
2	670	Office salaries	1	37600		37600
3	671	Management salaries	2	34500	2500	37000
4						
5						
6		Total		121076	5670	126746

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

STREAMS					FLOW IN (Unit) ² cfs		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		0.25	0.25	0.25	0.25	106 AC	
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 Well	Peter Pam		6"	165'	50	gpm	119 ccf	
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	none								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	None							
17	Annual Quantities purchased	(Unit chosen) ¹							
18									
19									
<p>* 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.</p>									

**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	4	824000	
12	Concrete			
13	Total	5	834000	

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									61146

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	530	529		
3/4 - in				
1 - in		1		
- in				
- in				
- in				
- in				
- in				
Other				
Total	530	530		

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

Size	Meters	Services
5/8 x 3/4 - in	534	
3/4 - in		
1 - in	1	
- in		
- in		
- in		
- in		
- in		
Other		
Total	535	

**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 . . .		5
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		496
2. More than 10, but less than 15 years		34
3. More than 15 years		

**SCHEDULE D-7
ccf**

	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	588	563	665	516	652	862	1508		5354
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify) Plant use	64	62	62	62	64	62	69		445
Total	652	625	727	578	716	924	1577		5799

	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	834	663	487	555	785	3324	8678		11949
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify) Plant use	68	66	64	64	64	326	771		839
Total	902	729	551	619	849	3650	9449		12788

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

Total acres irrigated: _____

_____ 100 to 2000

**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 (SRF) 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:

\$ 23,630.71

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inc	530	3.79
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	530	379

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 2,167.96
Deposits during the year	<u>23,630.71</u>
Interest earned for calendar year	<u>0.00</u>
Withdrawals from this account	<u>23,883.00</u>
Balance at end of year	<u>1,915.67</u>

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

Repayment of loan from Porter-Cal Western, Inc.
Bank service charge

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

Tank Loan

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	144976				144976
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

None

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
_____	_____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	_____	0
Deposits during the year	_____	0
Interest earned for calendar year	_____	
Withdrawals from this account	_____	
Balance at end of year	_____	0

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

DECLARATION

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

I, the undersigned _____ **Pete 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, 2014, through December 31, 2014.

_____ **President**
Title (Please Print)

_____ **Signature**

_____ **209 965-3716**
Telephone Number

_____ **Date**

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