

43

Received \_\_\_\_\_  
Examined \_\_\_\_\_

**CLASS D  
WATER UTILITIES**

U# WTD 434

**RECEIVED**  
DEC 19 2011  
UTILITY AUDIT, FINANCE AND  
COMPLIANCE BRANCH  
DIVISION OF WATER AND AUDITS

**REVISED  
2010  
ANNUAL REPORT  
OF**

**KEENE WATER SYSTEM**

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

**UNION PACIFIC RAILROAD COMPANY  
ATTN: ROBERTY BYLSMA  
10031 FOOTHILLS BLVD., SUITE 200 ROSEVILLE, CA 95747  
(OFFICIAL MAILING ADDRESS)**

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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## 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](mailto: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 Page12, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink, typed or computer generated.
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 flow 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.

**CLASS D WATER UTILITIES**  
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Keene Water System

(Name under which corporation, partnership or individual is doing business)

Union Pacific Railroad Company Attn: Robert Bylsma 10031 Foothills Blvd., Suite 200 Roseville, CA 95614

(Official mailing address)

Communities of Keene and Woodford in Kern County  
(Service Area - Town and County)

Telephone Number: 916-789-6229 Fax Number: 916-789-6227

Email Address: RCBYLSMA@UP.COM

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)  
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
  - (A) Date of organization N/A incorporated in the State of N/A
  - (B) Names, titles and addresses of principal officers: \_\_\_\_\_
2. If unincorporated provide the name and address of the owner(s) or the partners:
 

Union Pacific Railroad Company 1400 Douglas Street Omaha, NE 68179
3. Name, title, and telephone number of:
  - (A) One person listed above to receive correspondence: Robert Bylsma, Regional Environmental Counsel, 916-789-6229
  - (B) Person responsible for operations and services: Robert Bylsma, Regional Environmental Counsel, 916-789-6229
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

**PUBLIC HEALTH STATUS**

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary.
11. List Name, Grade, and License Number of all Licensed Operators:

Yes	No	Latest Date
	X	6/15/2006
X		12/15/2010
X		5/31/1995

N/A

**Excess Capacity and Non-Tariffed Services**

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 company's 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 goods and services provided in calendar year 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Good/Service	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

**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: \_\_\_\_\_ N/A  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year \$ \_\_\_\_\_  
 Deposits during the year \_\_\_\_\_  
 Interest earned for calendar year \_\_\_\_\_  
 Withdrawals from this account \_\_\_\_\_  
 Balance at end of year \_\_\_\_\_

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant			N/A		
11	330	Reservoirs, tanks and sandpipes					
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					

**SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2010)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	1,404,424	201	Common Stock (Corporations only)	
2	101.1	SDWA Plant		211	Other paid-in capital (Corporations only)	
3	103	Water plant held for future use		215	Retained earnings	(1,554,464)
4	104	Water plant purchased or sold		218	Proprietary capital	
5	105	Water plant construction work in progress		224	Long term debt	
6	108	Accumulated depreciation of water plant	(229,025)		Current Liabilities	2,743,284
7	114	Water plant acquisition adjustments		252	Advances for construction	
8	124	Other investments		253	Other deferred credits	
9	131	Cash		255	Accumulated deferred investment tax credits	
10	141	Accounts receivable - customers	13,421	282	Accumulated deferred income taxes - ACRS	
11	142	Receivables from associated companies			depreciation	
12	151	Materials and supplies		283	Accumulated deferred income taxes - other	
13	174	Other current assets		271	Contributions in aid of construction	
14	180	Deferred charges		272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>1,188,820</b>		<b>Total Equity and Liabilities</b>	<b>1,188,820</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
1	301	Intangible plant					
2	303	Land					
3	304	Structures					
4	307	Wells					
5	317	Other water source plant					
6	311	Pumping equipment	0	50,492			50,492
7	320	Water treatment plant					
8	330	Reservoirs tanks and sandpipes					
9	331	Water mains	1,353,932				1,353,932
10	333	Services and meter installations					
11	334	Meters					
12	335	Hydrants					
13	339	Other equipment					
14	340	Office furniture and equipment					
15	341	Transportation equipment					
16		<b>Total water plant in service</b>	<b>1,353,932</b>	<b>50,492</b>			<b>1,404,424</b>

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT**

Line	Item	Account 106 Water Plant	Account 108.1 SDWBA Loans	
1	Balance in reserves at beginning of year	(195,177)		A. Method used to compute depreciation
2	Add: Credits to reserves during year			expense (Acct. 403) and rate.
3	(a) Charged to Account No. 272			2.5% per year
4	(b) Charged to Account No. 403	(33,848)		
5	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
6	(d) Salvage recovered			or to be claimed on utility property in
7	(e) All other credits			your federal income tax return for the year
8	Total credits			covered by this report \$
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			C. State method used to compute tax
12	(c) All other debits			depreciation.
13	Total debits			
14	Balance in reserve at end of year	(229,025)		
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			



**SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2010)**

Line				
1	Common - (Shares	\$	par)	List persons owning more than 5% of outstanding stock
2	Preferred - (Shares	\$	par)	and number of shares owned by each:
3	Dividends - Common	Rate - \$		N/A
4	- Preferred	Rate - \$		

**SCHEDULE E - LONG-TERM DEBTS**

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
1								
2								
3								
4	Total							

**SCHEDULE F - INCOME STATEMENT**

1	Acct.	<b>Operating revenues</b>	
2	460	Unmetered water revenue	
3	462	Fire protection revenue	
4	465	Irrigation revenue	
5	470	Metered water revenue	91,095
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	1,366
8		<b>Total Revenue Received</b>	92,461
9		Less: Revenue Deductions	
10		SDWBA/SRF surcharge revenue	
11		<b>Total Operating Revenue</b>	92,461
12		<b>Operating expenses</b>	
13	610	Purchased water	
14	615	Purchased power	
15	618	Other volume related expenses	
16	630	Employee labor	5,725
17	640	Materials	
18	650	Contract work	56,132
19	660	Transportation expenses	685,472
20	664	Other plant maintenance expense	4,776
21	670	Office salaries	
22	671	Management salaries	
23	674	Employee pensions and benefits	
24	676	Uncollectible accounts expense	4,706
25	678	Office services and rentals	
26	681	Office supplies and expense	
27	682	Professional services	4,899
28	684	Insurance	
29	688	Regulatory commission expense	1,674
30	689	General expenses	6,551
31		<b>Total Operating Expenses</b>	769,935
32	403	Depreciation expense	33,848
33	407	SDWBA loan amortization expense	
34	408	Taxes other than income taxes	2,104
35	409	State income tax expense	
36	410	Federal income tax expense	
37		<b>Total Operating Revenue Deductions</b>	805,887
38		Utility Operating Income	
39	421	Non-utility income	
40	426	Miscellaneous non-utility expense	
41	427	Interest expense	
42		<b>Net Income</b>	(713,426)

**SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
	Not Applicable - Wells were shut down per request from PUC on 1/1/2010				

**OTHER**

Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit) 0					
Supplier: Water Delivered from Tehacapi, CA. to Keene			Annual Quantity - 5,243,100 (Gal)		

**SCHEDULE H - WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential	153,598	73,896	1,343,813
Commercial	602,974	74,931	3,036,213
Industrial			
Fire Protection	270,110	39,170	1,404,580
Irrigation			
Other (specify)			
<b>Total</b>	<b>1,026,682</b>	<b>187,997</b>	<b>5,784,606</b>

**SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor		5,725	90	5,815
2	670	Office salaries				
3	671	Management salaries				
4		<b>Total</b>	<b>0</b>	<b>5,725</b>	<b>90</b>	<b>5,815</b>

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	N/A

**SCHEDULE K - TOTAL METERS  
AND SERVICES (Active and Inactive)**

Size	Meters	Services
5/8 x 3/4-in	33	33
3/4-in		
1-in		
2'-in	2	2
-in		
<b>Total</b>	<b>35</b>	<b>35</b>

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year		
1	Used, before repair	N/A
2	Used, after repair	
3	Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103 .....		

**SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	22		22	10		10	32	
Industrial/Commercial	2		2				2	
Irrigation								
Fire Protection (public)	1		1				1	
Fire Protection (private)								
Other (specify)								
<b>Total</b>	<b>25</b>		<b>25</b>	<b>10</b>		<b>10</b>	<b>35</b>	

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

**SCHEDULE N - STORAGE FACILITIES**

**SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**

Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	6"	Other sizes (specify)	Totals
Concrete			Cast Iron						
Earth			Welded steel						
Wood			Standard screw						
Steel	2	50,000	Cement-asbestos						
Other			Plastic			2,925	10,000		12,925
			Other (specify)	925					925
<b>Total</b>			<b>Total</b>	<b>925</b>		<b>2,925</b>	<b>10,000</b>		<b>13,850</b>

**FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2010, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_ N/A \_\_\_\_\_  
 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:

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

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 \_\_\_\_\_ Heidi Brammer  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ Keene Water System  
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.

Senior Manager - Financial Reporting

\_\_\_\_\_  
Title (Please Print)

*Heidi Brammer*

\_\_\_\_\_  
Signature

(402) 544-4887

\_\_\_\_\_  
Telephone Number

12/14/2011

\_\_\_\_\_  
Date

**KEENE WATER SYSTEM  
UNION PACIFIC RAILROAD COMPANY  
10031 FOOTHILLS BLVD., SUITE 200, ROSEVILLE, CA 95747**

December 14, 2011



Kayode Kajopaiye, Chief Accountant  
Water and Sewer Branch  
Division of Water and Audits  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Re: Keene Water System  
Revised 2010 PUC Annual Report

Dear Mr. Kajopaiye:

Enclosed is a revised 2010 PUC Annual Report for Keene Water System. This annual report is being filed to revise some of the 2010 transactions reported by the company. The revised net loss reported in Schedule F amounts to \$713,426. This is \$47,906 lower than the initial net loss reported of \$761,532. Additionally, water plant in service has been adjusted from \$1,392,224 to \$1,404,424.

If you have any questions about the revised annual report, please contact me at (402) 544-4887 or our PUC consultant Marino Rodriguez at (831) 809-2074 or by email at [marinorod@aol.com](mailto:marinorod@aol.com).

Sincerely,

A handwritten signature in cursive script that reads "Heidi Brammer".

Heidi Brammer  
Senior Manager - Financial Reporting

Cc: Marino Rodriguez  
Enclosure

**KEENE WATER SYSTEM**  
**Assets/Liabilities & Revenues/Expenses**  
**Year 2010**

	<u>RECORDED</u>	<u>ADJUSTMENTS</u>		<u>ADJUSTED BALANCES</u>
		<u>DEBIT</u>	<u>CREDIT</u>	
<b><u>Assets</u></b>				
Water Plant-Mains	\$1,392,224		38,292 (3)	\$1,353,932
Water Plant-Pumping Equipment	0	12,200 (5)		50,492
Water Plant-Pumping Equipment		38,292 (3)		
Accumulated Depreciation	229,025		458,050 (9)	(229,025)
Accounts Receivable-Customers	15,807		2,386 (1)	13,421
<b>Total</b>	<u>\$1,637,056</u>			<u>\$1,188,820</u>
<b><u>Liabilities</u></b>				
Retained Earnings	(1,602,570)			(1,602,570)
Net Income (loss) due to Adjustments				48,106
Current Liabilities	3,239,626	38,292 (4)		
Current Liabilities		458,050 (9)		2,743,284
<b>Totals</b>	<u>\$1,637,056</u>			<u>\$1,188,820</u>
<b><u>Revenues</u></b>				
Metered Water Revenue	94,847	2,386 (1)		91,095
Metered Water Revenue		1,366 (2)		
Other Water Revenue			1,366 (2)	1,366
<b>Total Revenue</b>	<u>\$94,847</u>			<u>\$92,461</u>
<b><u>Expenses</u></b>				
Employee Labor	5,725			5,725
Materials	38,292		38,292 (4)	0
Contract Work	59,073		2,941 (10)	56,132
Transportation Expense	685,472			685,472
Other Plant Maintenance Expense	14,899	2,077 (6)	12,200 (5)	4,776
Uncollectible Accounts Expense	4,706			4,706
Professional Services	0	1,958 (8)		4,899
Professional Services		2,941 (10)		
Regulatory Commission Expense	1,674			1,674
General Expense	12,690		2,077 (6)	6,551
General Expense			2,104 (7)	
General Expense			1,958 (8)	
Taxes Other Than Income Taxes		2,104 (7)		2,104
Depreciation Expense	33,848			33,848
<b>Total Expense</b>	<u>\$856,379</u>	<u>559,666</u>	<u>559,666</u>	<u>\$805,887</u>
<b>Net Income (Loss)</b>	<u>(\$761,532)</u>			<u>(\$713,426)</u>

**KEENE WATER SYSTEM  
ADJUSTING JOURNAL ENTRIES**

		Debit	Credit
<u>JE 1:</u>			
	470 Water Revenue	\$2,386	
	141 Accounts Receivable Customers		\$2,386

To adjust water revenue to amount obtained from billing report for January to December 2010.

<u>JE 2:</u>			
	470 Water Revenue	\$1,366	
	480 Other Water Revenue		\$1,366

To record the PUC Fee charged to customers in 2010.

<u>JE 3:</u>			
	311 Pumping Equipment	\$38,292	
	331 Water Main		\$38,292

To record booster pump under A/C 311 Pumping Equipment instead of A/C 331.

<u>JE 4:</u>			
	241 Current Liabilities	\$38,292	
	640 Materials		\$38,292

To correct cost of materials expense. This amount was capitalized and therefore should not be reported as materials expense.

<u>JE 5:</u>			
	311 Pumping Equipment	\$12,200	
	664 Other Plant Maintenance Expense		\$12,200

To record cost of new electrical service connected to new water pump as pumping equipment instead of expensed as other plant maintenance expense.

<u>JE 6:</u>			
	664 Other Plant Maintenance Expense	\$2,077	
	689 General Expense		\$2,077

To record invoice from Southern CA Edison for electrical meter under A/C 664 instead of A/C 689.

<u>JE 7:</u>			
	408 Taxes Other than Income Taxes	\$2,104	
	689 General Expense		\$2,104

To record Franchise Fees paid to County of Kern under A/C 408 instead of A/C 689.



JE 8:

682	Professional Services	\$1,958	
689	General Expense		\$1,958

To record invoices from Berry & Associates for a field survey under A/C 682 instead of A/C 689.

JE 9:

241	Current Liabilities	\$458,050	
108	Accumulated Depreciation		\$458,050

To adjust accumulated depreciation to report it as a negative balance with adjustment to current liabilities.

JE 10:

682	Professional Services	\$2,941	
650	Contract Work		\$2,941

To record work performed by CH2M Hill under A/C 682 instead of A/C 650.