

### SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2009)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 897,115	201	Common Stock (Corporations only)	\$ 250,000
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	\$ 96,735
3	104	Water plant purchased or sold		215	Retained earnings	\$ (408,691)
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant	\$ (346,135)	224	Long term debt	\$ 305,950
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	\$ 8,438
8	131	Cash	\$ 1,250	253	Other deferred credits	
9	141	Accounts receivable - customers	\$ 1,265	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	\$ -	282	Accumulated deferred income taxes - ACRS	
11	151	Materials and supplies	\$ 7,500		Customer Deposits	
12	174	Other current assets		283	Accumulated deferred income taxes - other	\$ 23,372
13	180	Deferred charges		271	Contributions in aid of construction	\$ 369,907
14				272	Accumulated amortization of contributions	\$ (84,715)
15		Total Assets	\$ 560,995		Total Equity and Liabilities	\$ 560,995

### SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirement During year	Other Debits or (Credits)*	Balance End of year
1	301	Intangible plant	\$ 2,800				\$ 2,800
2	303	Land	\$ 31,080				\$ 31,080
3	304	Structures	\$ 27,779				\$ 27,779
4	307	Wells	\$ 294,636				\$ 294,636
5	317	Other water source plant	\$ 93				\$ 93
6	311	Pumping equipment	\$ 93,264				\$ 93,264
7	320	Water treatment plant	\$ 4,173				\$ 4,173
8	330	Reservoirs tanks and sandpipes	\$ 33,934				\$ 33,934
9	331	Water mains	\$ 336,607				\$ 336,607
10	333	Services and meter installations	\$ 37,833				\$ 37,833
11	334	Meters	\$ 9,367				\$ 9,367
12	335	Hydrants	\$ 11,299				\$ 11,299
13	339	Other equipment	\$ 8,950				\$ 8,950
14	340	Office furniture and equipment	\$ 3,200				\$ 3,200
15	341	Transportation equipment	\$ 2,100				\$ 2,100
16		Total water plant in service	\$ 897,115	\$ -			\$ 897,115

\* 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 106.1 SDWBA Loans	
1	Balance in reserves at beginning of year	\$ 294,554	\$ 30,000	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*	\$ 3,585	\$ 6,000	Straightline depreciation. Depreciation rate = 2.5%
4	(b) Charged to Account No. 403	\$ 11,996		
5	(c) Charged to Account No. 407			
6	(d) Salvage recovered			B. Amount of depreciation expense claimed or to be claimed on utility property in your federal income tax return for the year covered by this report \$
7	(e) All other credits			
8	Total credits	\$ 15,581	\$ 6,000	
9	Deduct: Debits to reserves during year			C. State method used to compute tax depreciation.
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits			
13	Total debits			
14	Balance in reserve at end of year	\$ 310,135	\$ 36,000	
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			