

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

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 659,615	201	Common Stock (Corporations only)	\$ 250,000
2	101.1	SDWA Plant	\$ 240,000	211	Other paid-in capital (Corporations only)	\$ 155,647
3	103	Water plant held for future use		215	Retained earnings	\$ (455,640)
4	104	Water plant purchased or sold		218	Proprietary capital	
5	105	Water plant construction work in progress		224	Long term debt	\$ 270,500
6	108	Accumulated depreciation of water plant	\$ (367,747)		Current Liabilities	\$ 31,502
7	114	Water plant acquisition adjustments		252	Advances for construction	\$ 8,100
8	124	Other investments		253	Other deferred credits	
9	131	Cash	\$ 1,510	255	Accumulated deferred investment tax credits	
10	141	Accounts receivable - customers	\$ 2,350	282	Accumulated deferred income taxes - ACRS depreciation	
11	142	Receivables from associated companies	\$ 6,825		Customer Deposits	
12	151	Materials and supplies		283	Accumulated deferred income taxes - other	\$ 6,500
13	174	Other current assets		271	Contributions in aid of construction	\$ 369,907
14	180	Deferred charges		272	Accumulated amortization of contributions	\$ (93,963)
15		Total Assets	\$ 542,553		Total Equity and Liabilities	\$ 542,553

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	\$ 2,800				\$ 2,800
2	303	Land	\$ 31,080				\$ 31,080
3	304	Structures	\$ 27,779	\$ 2,500			\$ 30,279
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	\$ 2,500			\$ 899,615

* 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	\$ 310,135	\$ 36,000	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	\$ 12,027		
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	\$ 15,612	\$ 6,000	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	\$ 325,747	\$ 42,000	
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			

* Account 106 Water Plant includes Advances for Construction annual amortization \$337.50.