

**SCHEDULE B - WATER PLANT IN SERVICE (AS OF DECEMBER 31, 2012)**

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant 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	\$ 31,779				\$ 31,779
4	307	Wells	\$ 294,636				\$ 294,636
5	311	Pumping Equipment	\$ 93,264				\$ 93,264
6	317	Other Water Source Plant	\$ 93				\$ 93
7	320	Water Treatment Plant	\$ 4,173				\$ 4,173
8	330	Reservoirs, Tanks and Standpipes	\$ 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	\$ 901,115	\$ -	\$ -		\$ 901,115

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2012)**

Line	Item	Account 108 Water Plant	Account 108.1 SDWBA Loans	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	\$ 341,409	\$ 48,000		A. Method used to compute
2	Add: Credits to reserves during year				depreciation expense
3	(a) Charged to Account No. 272*	\$ 3,585	\$ 6,000		(Acct. 403) and rate.
4	(b) Charged to Account No. 403	\$ 12,096			<b>Straightline 2.5%</b>
5	(c) Charged to Account No. 407				B. Amount of depreciation expense
6	(d) Salvage recovered				or to be claimed on utility property
7	(e) All other credits				in your federal income tax return
8	Total credits	\$ 15,681	\$ 6,000		for the year covered by this
9	Deduct: Debits to reserves during year				report \$
10	(a) Book cost of property retired				
11	(b) Cost of removal				C. State method used to compute
12	(c) All other debits				tax depreciation.
13	Total debits				
14	Balance in reserve at end of year	\$ 357,090	\$ 54,000		
15	(1) Explanation of all other credits				
16	(2) Explanation of all other debits				

\* Account 108 Water Plant includes Advances for Construction annual amortization \$337.50.