

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

SEWER UTILITIES

U# \_\_\_\_\_

2015  
ANNUAL REPORT  
OF

CYPRESS RIDGE SEWER CO.

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

P.O. BOX 745

\_\_\_\_\_

GROVER BEACH, CA 93483

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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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, 2016**, 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 Page 8, 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, 2015, through December 31, 2015. Fiscal year reports will not be accepted.

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

CYPRESS RIDGE SEWER CO.

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

P.O. BOX 745, GROVER BEACH, CA 93483

(Official mailing address)

ARROYO GRANDE, CA - SAN LUIS OBISPO COUNTY

(Service area-town and county)

**GENERAL INFORMATION**

**RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES**

- 1 If a corporation show:  
(A) Date of organization 4/11/2008 incorporated in the State of California  
(B) Names, titles and addresses of principal officers: Charles M. Baker, President  
P.O. Box 1826, Pismo Beach, CA 93448
- 2 If unincorporated give the name and address of owner or of each partner: N/A
- 3 Name and telephone number of:  
(A) One person listed above to receive correspondence: Charles M. Baker (805) 481-1854  
(B) Person responsible for operations and services: Charles M. Baker (805) 481-1854
- 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) Yes  
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? See attached
- 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:  
Rural Water Company
- 6 This annual report was prepared by:

Name of firm or consultant: Schimandle & Associates, LLP

Address of firm or consultant: P.O. Box 430  
Arroyo Grande, CA 93421

Phone Number of firm or consultant: (805) 481-2280

**PUBLIC HEALTH STATUS**

- 7 Has state or local health department inspection been made during the year?

Yes	No	Latest Date
X		Dec-15
X		Weekly
N/A		
N/A		
N/A		
- 8 Are routine laboratory tests of water being made?
- 9 Has state health department water supply permit been obtained? (Indicate date)
- 10 If no permit has been obtained, state whether application has been made and when.
- 11 Show expiration date if state permit is temporary.

12 List Name, Grade, and License Number of all Licensed Operators:

Shannon Sweeney Grade III License #28675; Seth Hutchinson Grade II License #I-28592

Patrick Stebbins Grade I License #28920, Eric Sweeney Grade I License #34973

## 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 2015: N/A

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)	Total Expenses Incurred to Provide Non-Tariffed Goods/ Services (by Account)	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 - BALANCE SHEET (AS OF DECEMBER 31, 2015)**

<b>Line</b>	<b>Acct.</b>	<b>Assets</b>	<b>Balance</b>
1	101	Water Plant in Service (Excluding SDWBA)	5,146,673
2	101.1	Water Plant in Service - SDWBA	
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	100.3	Construction Work in Progress (Prop 50)	
8	108	Accumulated Depreciation of Water Plant	(1,941,594)
9	108.1	Accumulated Amortization of SDWBA Loan	
10	114	Water Plant Acquisition Adjustments	
11	121	Non-utility Property and Other Assets	
12	121.3	Accumulated Depreciation of Non-water Utility Property	
13	122	Other Investments	
14	124	Cash	71,443
15	131	Cash - Miscellaneous Special Deposits (Prop 50)	
16	132	Special Deposits	
17	141	Accounts Receivable - Customers	23,491
18	142	Receivables from Associated Companies	
19	143	Accumulated Provision for Uncollectible Accounts	
20	151	Materials and Supplies	
21	174	Other Current Assets	5,883
22	180	Deferred Charges	
23			
24			
25		<b>Total Assets</b>	<b>3,305,896</b>
<b>Line</b>	<b>Acct.</b>	<b>Equity and Liabilities</b>	<b>Balance</b>
26	201	Common Stock (for corporations only)	
27	204	Preferred Stock (for corporations only)	
28	211	Other Paid-in Capital (for corporations only)	612,742
29	215	Retained earnings (for corporations only)	(209,631)
30	218	Proprietary Capital (for proprietorships and partnerships only)	
31	224	Long-Term Debt	
32	231	Accounts Payable	2,375
33	232	Short-Term Notes Payable	
34	233	Customer Deposits	
35	236	Taxes Accrued	7,018
36	237	Interest Accrued	
37	241	Other Current Liabilities	10,833
38	250	Reserve for Depreciation of Utility Plant (Prop 50)	
39	252	Advances for Construction	
40	253	Other Credits	
41	255	Accumulated Deferred Investment Tax Credits	
42	266	Contributions - Publicly Grant-Funded Plant (Prop 50)	
43	266.1	Accumulated Amortization of Contributions - Publicly Grant-Funded Plant (Prop 50)	
44	271	Contributions in Aid of Construction	4,764,500
45	272	Accumulated Amortization of Contributions	(1,881,941)
46	282	Accumulated Deferred Income Taxes - ACRS Depreciation	
47	283	Accumulated Deferred Income Taxes - Other	
48			
49			
50		<b>Total Equity and Liabilities</b>	<b>3,305,896</b>

**SCHEDULE B - SEWER PLANT IN SERVICE (AS OF DECEMBER 31, 2015)**

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	2,669				2,669
2	303	Land	-				-
3	304	Structures	-				-
4	307	Wells	-				-
5	311	Pumping Equipment	239,908				239,908
6	317	Other Water Source Plant	-				-
7	320	Water Treatment Plant	3,200,000				3,200,000
8	330	Reservoirs, Tanks and Standpipes	-				-
9	331	Water Mains	1,504,500				1,504,500
10	333	Services and Meter Installations	-				-
11	334	Meters	-				-
12	339	Other Equipment	192,416	3,971	8,364		188,023
13	340	Office Furniture and Equipment	10,000	1,573			11,573
14	341	Transportation Equipment	-				-
15		Total Sewer Plant in Service	5,149,493	5,544	8,364	-	5,146,673

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2015)**

Line	Item	Account 108 Water Plant	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	1,793,610		
2	Add: Credits to reserves during year			A. Method used to compute depreciation expense (Acct. 403) and rate. S/L
3	(a) Charged to Account No. 272	144,076		
4	(b) Charged to Account No. 403	12,272		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 \$6,332
5	(c) Charged to Account No. 407			
6	(d) Salvage recovered			
7	(e) All other credits			
8	Total credits	156,348		
9	Deduct: Debits to reserves during year			C. State method used to compute tax depreciation. DDB
10	(a) Book cost of property retired	8,364		
11	(b) Cost of removal			
12	(c) All other debits			
13	Total debits	8,364		
14	Balance in reserve at end of year	1,941,594		
15	(1) Explanation of all other credits	N/A		
16	(2) Explanation of all other debits	N/A		

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2015)**

Line	Description	Shareholder Name	Number of Shares	Par Value
1	Common Stocks	CHARLES M. BAKER	1000	0
2	Common Stocks			
3	Common Stocks			
4	Common Stocks			
5	Common Stocks			
6	Common Stocks			
7	Common Stocks			
8	Common Stocks			
9	Common Stocks			
10	Common Stocks			
11	Common Stocks			
12	Common Stocks			
13	Common Stocks			
14	Common Stocks			
15	Common Stocks			
16	<b>Total - Common Stocks</b>		1000	0
17	Preferred Stocks			
18	Preferred Stocks			
19	Preferred Stocks			
20	Preferred Stocks			
21	Preferred Stocks			
22	Preferred Stocks			
23	Preferred Stocks			
24	Preferred Stocks			
25	Preferred Stocks			
26	Preferred Stocks			
27	Preferred Stocks			
28	Preferred Stocks			
29	Preferred Stocks			
30	Preferred Stocks			
31	Preferred Stocks			
32	<b>Total - Preferred Stocks</b>			
33	Total annual dividends declared and/or paid to common stockholders		\$	-
34	Percentage of total annual dividend to common stockholders as a percentage of total net income (%)			0.00%
35	Total annual dividends declared and/or paid to preferred stock shareholders		\$	N/A
36	Percentage of total annual dividend to preferred stockholders as a percentage of total net income (%)			

**Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.**



**SCHEDULE E - LONG-TERM DEBTS**

Line	Lender Name	CPUC Order No.	Class	Date of Issuance	Date of Maturity	Principle Amount Authorized	Interest Rate (%)	Accrued Interest for Current Year	Interest Paid for Current Year	Outstanding Balance as of 12/31/2015
1										
2	N/A									
3										
4										
5										
6										
7										
8										
9										
10										
11	<b>Total</b>									

*Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.*

**SCHEDULE F - INCOME STATEMENT**

Line	Acct.	Description	Balance
		<b>Operating Revenues:</b>	
1			
2	460	Unmetered Water Revenue	463,067
3	462	Fire Protection Revenue	
4	465	Irrigation Revenue	
5	470	Metered Water Revenue	
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	
8		<b>Total Revenue Received</b>	463,067
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	
11		<b>Total Operating Revenue</b>	
12		<b>Operating Expenses:</b>	
13	610	Purchased Water	-
14	615	Power	31,431
15	618	Other Volume Related Expenses	11,456
16	630	Employee Labor	159,780
17	640	Materials	9,945
18	650	Contract Work	72,542
19	660	Transportation Expense	1,012
20	664	Other Plant Maintenance Expenses	1,341
21	670	Office Salaries	
22	671	Management Salaries	10,000
23	674	Employee Pensions and Benefits	14,716
24	676	Uncollectible Accounts Expense	-
25	678	Office Services and Rentals	5,879
26	681	Office Supplies and Expense	6,729
27	682	Professional Services	47,672
28	684	Insurance	19,431
29	688	Regulatory Commission Expense	24,211
30	689	General Expense	481
31		<b>Total Operating Expenses</b>	416,626
32	403	Depreciation Expense	12,272
33	407	SDWBA/SRF Loan Amortization Expense	
34	408	Taxes Other Than Income Taxes	15,041
35	409	State Corporate Income Tax expense	1,590
36	410	Federal Corporate Income Tax Expense	2,341
37		<b>Total Operating Revenue Deductions</b>	447,870
38		<b>Utility Operating Income</b>	15,197
39	421	Non-utility Income	11
40	426	Miscellaneous Non-utility Expense	-
41	427	Interest Expense	-
42		<b>Net Income</b>	15,208

SCHEDULE G - 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	4	159,780	-	159,780
2	670	Office salaries				-
3	671	Management salaries	1	10,000	-	10,000
4		Total		169,780	-	169,780

SCHEDULE H - 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 I - TOTAL METERS AND SERVICES (active and inactive)		
Size	Meters	Services
-in		
-in		
-in		
-in		
Total		N/A

SCHEDULE J - METER-TESTING DATA	
Number of meters tested during year	
1	Used, before repair
2	Used, after repair
3	Fast, requiring refund

SCHEDULE K - SERVICE CONNECTIONS AT END OF YEAR						
Classification	Active			Inactive		Total connections
	Metered	Flat	Total	Metered	Flat	
Residences						Flat
Industrial						
Other (specify)						
Total						

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

SCHEDULE L - STORAGE FACILITIES			SCHEDULE M - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)			
Description	No.	Combined capacity in gallons	Description	2" and 2 1/4" under		Total
				3, 1/4"	4"	
Concrete	3	66000	Cast Iron			
Earth			Welded steel			
Wood			Standard screw			
Steel			Cement-asbestos			
Other			Plastic		28,000	28,000
			Other (specify)			
Total	3	66000	Total		28,000	28,000

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ CHARLES M. BAKER  
Officer, Partner, or Owner (Please Print)  
of \_\_\_\_\_ CYPRESS RIDGE SEWER CO.  
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, 2015, through December 31, 2015.

\_\_\_\_\_ /s/ Charles M. Baker \_\_\_\_\_  
Title (Please Print) Signature

\_\_\_\_\_ 4-11-16 \_\_\_\_\_  
(805) 481-1854 Date  
Telephone Number

ATTACHMENT TO ANNUAL REPORT OF CYPRESS RIDGE SEWER OPERATIONS

GENERAL INFORMATION - PAGE 1, QUESTION 4

CONTRACTS IN EFFECT DURING THE YEAR

NAME	NATURE OF PAYMENTS	AMOUNT	ACCOUNT CHARGED
ENGEL & GREY, INC.	WASTEWATER DISPOSAL	6,101	650
ALVINA BUSINESS SERVICES	BOOKKEEPING/CUST. SERV.	1,390	682
STATE FUND	WORKMANS COMP INS	16,400	684
FRANK B & ASSOCIATES	CPUC CONSULTING	26,200	682
COASTAL STATES INSURANCE SERVICES	INSURANCE	3,031	684
GOLDEN STATE WATER	BILLING SERVICE	2,023	682

SCHEDULE A - BALANCE SHEET DETAIL

THE AMOUNT ON SCHEDULE A, BALANCE SHEET, LINE 17, ACCOUNT 141 - ACCOUNTS RECEIVABLE INCLUDES CURRENT ACCOUNTS RECEIVABLE OF \$13,445 AS WELL THE REMAINING BALANCE OF COMMISSION APPROVED SURCHARGES. THE SURCHARGE RECEIVABLES INCLUDE INTEREST AT THE 90-DAY COMMERCIAL RATE CALCULATED MONTHLY.

ACCOUNTS RECEIVABLE	\$	9,373
2009/2010 SURCHARGE APPROVED 2/2013		119,749
SURCHARGE COLLECTED IN 2013		(26,626)
SURCHARGE COLLECTED IN 2014		(40,695)
SURCHARGE COLLECTED IN 2015		(38,888)
INTEREST ACCRUED ON BALANCE THROUGH 12/31/15		230
BALANCE 12/31/15		<u>13,770</u>
2011/2012 SURCHARGE APPROVED 12/2013		58,007
SURCHARGE COLLECTED IN 2014		(29,432)
SURCHARGE COLLECTED IN 2015		(28,300)
INTEREST ACCRUED ON BALANCE THROUGH 12/31/15		73
BALANCE 12/31/15		<u>348</u>
TOTAL ACCOUNTS RECEIVABLE	\$	<u><u>23,491</u></u>

SCHEDULE A, BALANCE SHEET, LINE 29, ACCOUNT 215 - RETAINED EARNINGS RECONCILIATION:

BALANCE 12/31/14	\$	(224,911)
2015 NET INCOME		15,208
INTEREST ON SURCHARGE BALANCING ACCOUNT		72
BALANCE 12/31/15	\$	<u><u>(209,631)</u></u>

CLIENT 1002509

CYPRESS RIDGE SEWER CO

26-2469706

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179 BONUS/SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE/BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 1120S																	
AMORTIZATION																	
1	ORGANIZATION EXPENSE	5/01/08		2,669							2,669					0	
TOTAL AMORTIZATION																	
				2,669		0	0	0	0	0	2,669	0				0	
MACHINERY AND EQUIPMENT																	
7	EQUIP-HF SCIENTIFIC	3/18/09	1/01/15	1,837							1,837	402	S/L	HY	25	.04000	37
8	LAB EQUIPMENT	8/24/09		2,299							2,299	506	S/L	HY	25	.04000	92
9	PUMPING EQUIPMENT	3/31/09		18,582							18,582	4,087	S/L	HY	25	.04000	743
10	PUMPING EQUIPMENT	12/31/09		7,256							7,256	1,595	S/L	HY	25	.04000	290
11	EQUIP-PROCESS EQUIP	VARIOUS		1,413							1,413	258	S/L	33			43
12	OTHER EQUIPMENT	VARIOUS		36,302							36,302	6,600	S/L	33			1,100
13	PUMPING EQUIPMENT	VARIOUS		145,207							145,207	26,400	S/L	33			4,400
14	EQUIP-HF SCIENTIFIC	9/29/10	1/01/15	336							336	59	S/L	HY	25	.04000	7
15	STATIC MIXER	6/30/10		2,986							2,986	405	S/L	33			90
16	SCAD ALARM	8/01/10	1/01/15	3,097							3,097	415	S/L	33			0
17	PRESSURE WASHER	8/02/10		498							498	66	S/L	33			15
18	SAFETY HARNESS	8/03/10		135							135	18	S/L	33			4
19	AIR MONITOR	8/26/10	1/01/15	597							597	92	125DB	33			0
20	TRIPOD W/WINCH	9/10/10		2,154							2,154	282	S/L	33			65
21	3 WAY ACTUATOR	10/15/10		1,517							1,517	195	S/L	33			46
22	RETURNED PUMP	5/20/10		1							1	160					0
24	PUMPING EQUIPMENT REMAININ	6/30/09		9,424							9,424	2,074	S/L	HY	25	.04000	377
25	HF SCIENTIFIC	2/11/11	1/01/15	172							172	20	S/L	33			0
26	SCREW PRESS	10/26/11		84,562							84,562	8,113	S/L	33			2,562

CLIENT 1002509

CYPRESS RIDGE SEWER CO

26-2469706

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
27	FLEXELO PERISTALTIC PUMP	3/02/12	1/01/15	959							959	82	S/L	33		0
28	PROBE ANALYZER	3/15/12		629							629	54	S/L	33		19
29	A1000 5# SENSOR	4/10/12		903							903	75	S/L	33		27
30	SCREEN MESH	6/29/12	1/01/15	1,366							1,366	103	S/L	33		0
31	TROUGHING ROLLER CONVEYOR	7/30/12		9,885							9,885	725	S/L	33		300
32	SEPEX CAVITY PUMP	9/23/12		9,338							9,338	637	S/L	33		283
33	SYNCH MOTOR	10/22/12		769							769	50	S/L	33		23
34	PUMPING EQUIPMENT	7/24/13		40,102							40,102	2,272	S/L	25		1,604
35	WASTEWATER MICROSCOPE	9/18/15		3,971							3,971		S/L	25		40
36	COMPUTER	8/26/15		1,573							1,573		S/L	5		105
37	RETIRED EQUIPMENT	1/01/15		1							1	-7,147				0
TOTAL MACHINERY AND EQUIPME				387,871	0	0	0	0	0	0	387,871	48,598				12,272
MISCELLANEOUS																
2	PUMPING EQUIPMENT	5/01/08		10,000							10,000	3,636	S/L	33		303
3	TREATMENT PLANT	5/01/08		3,200,000							3,200,000	1,163,638	S/L	33		96,970
4	MAINS	5/01/08		1,500,000							1,500,000	545,457	S/L	33		45,455
5	EMERGENCY GENERAL	5/01/08		40,000							40,000	14,545	S/L	33		1,212
6	OFFICE COMPUTER & EQUIPME	5/01/08		10,000							10,000	10,000	S/L	5		0
23	CIAC-CYPRESS RIDGE LP	9/03/10		4,500							4,500	589	S/L	33		136
TOTAL MISCELLANEOUS				4,764,500	0	0	0	0	0	0	4,764,500	1,737,865				144,076
TOTAL DEPRECIATION				5,152,371	0	0	0	0	0	0	5,152,371	1,786,463				156,348

CLIENT 1002509

CYPRESS RIDGE SEWER CO

26-2469706

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
	GRAND TOTAL AMORTIZATION				0	0	0	0	0	2,669	0				0
	GRAND TOTAL DEPRECIATION				0	0	0	0	0	5,152,371	1,786,463				156,348
	DEPRECIATION ASSETS SOLD				0	0	0	0	0	8,364	1,173				44
	DEPR REMAINING ASSETS				0	0	0	0	0	5,144,007	1,785,290				156,304