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May 18, 2010

Mr. Jeff Derouen
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

RE: Case No. 2009-00370

Mr. Derouen,

Enclosed are responses to Commission Staff's third set of information requests. I hereby certify that the electronically filed copy is a true and accurate copy of the original responses.

Sincerely,

A handwritten signature in black ink, appearing to read "James T. Simpson", is written over a horizontal line.

James T. Simpson
Chief Operating Officer
Henry County Water District #2

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF HENRY COUNTY WATER)
DISTRICT NO. 2 FOR APPROVAL TO ADJUST)
WATER RATES AND CHARGES AND TO) CASE NO. 2009-00370
IMPLEMENT A SYSTEM DEVELOPMENT)
CHARGE)

AFFIDAVIT


Comes the undersigned, after first being duly sworn, and states that he, as Chief Operating Officer of the Henry County Water District No. Two, assisted in the preparation of the attached responses and that the information contained therein is true and correct to the best of his belief and knowledge after a reasonable inquiry.

Witness the hand of the undersigned this May 19, 2010.



JAMES T. SIMPSON

SUBSCRIBED AND SWORN to before me by James T. Simpson this May 19,
2010.

My commission expires 11/15/12


NOTARY PUBLIC, KY STATE AT LARGE

Question #1

Parts A. B. (1) & (2) C. D. E. F. G. H. I. (1) & (2)

Answer

The District has had a total of four (4) accountants since the District was started. This was their best estimates at the time.

Question #1

Part J.

Answer

See attachment

Question #2

Part A.

Answer

Additional revenue from rates that include depreciation expense would assist the District in paying for infrastructure needs. In our application the District is recovering a portion of depreciation expense. The District feels that asking to recover any additional revenue would be too much of a hardship on our customers.

Question #2

Part B.

Answer

No. The District feels that if depreciation expense is fully recovered it would be too much of a burden on our customers in these economic times.

HENRY COUNTY WATER DISTRICT # 2 [4422-01]

Depreciation Expense

Financial

For the Period 1/1/2008 - 12/31/2008

System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation	
301.1													
12	304-00	301.1	Organization	01/01/74	SL	N/A	16,359.00	-	-	10,898.39	272.65	11,171.04	
13	304-00	301.1	Miscellaneous	01/01/74	SL	N/A	2,773.35	-	-	2,564.22	75.47	2,639.69	
14	304-00	301.1	Organization	06/15/74	SL	N/A	22,751.00	-	-	15,259.49	455.02	15,714.51	
16	304-00	301.1	Miscellaneous	06/15/74	SL	N/A	140,078.91	-	-	93,953.39	2,801.58	96,754.97	
Subtotal before dispositions:							182,962.26	-	-	122,675.49	3,604.72	126,280.21	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 301.1							182,962.26	-	-	122,675.49	3,604.72	126,280.21	
302.1													
15	304-00	302.1	Franchise & conse	06/15/74	SL	N/A	2,268.00	-	-	1,521.19	45.36	1,566.55	
Subtotal before dispositions:							2,268.00	-	-	1,521.19	45.36	1,566.55	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 302.1							2,268.00	-	-	1,521.19	45.36	1,566.55	
303.2													
2	303-00	303.2	Land Rights	01/01/74	N/A	0.0	1,531.00	-	-	-	-	-	
3	303-00	303.2	Fallen Timber Rd	01/01/74	N/A	0.0	4,000.00	-	-	-	-	-	
5	303-00	303.2	Pumping Plant	02/01/87	N/A	0.0	4,250.00	-	-	-	-	-	
7	303-00	303.2	Franklinton tower	03/23/92	N/A	0.0	3,454.00	-	-	-	-	-	
11	303-00	303.2	Land at well field	01/14/98	N/A	0.0	13,740.00	-	-	-	-	-	
Subtotal before dispositions:							26,975.00	-	-	-	-	-	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 303.2							26,975.00	-	-	-	-	-	-
303.3													
9	303-00	303.3	Land for Treatment	11/13/95	N/A	0.0	54,516.65	-	-	-	-	-	
Subtotal before dispositions:							54,516.65	-	-	-	-	-	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 303.3							54,516.65	-	-	-	-	-	
303.4													
1	303-00	303.4	Land and land rights	01/01/74	N/A	0.0	2,270.00	-	-	-	-	-	
4	303-00	303.4	Land and land rights	01/01/74	N/A	0.0	4,388.60	-	-	-	-	-	
8	303-00	303.4	Campbellsburg	04/04/95	N/A	0.0	15,967.00	-	-	-	-	-	
10	303-00	303.4	Land for booster	01/05/96	N/A	0.0	4,000.00	-	-	-	-	-	
359	303-00	303.4	Land for Booster	02/23/02	N/A	0.0	4,500.00	-	-	-	-	-	
371	303-00	303.4	Easements for Re	07/01/02	N/A	0.0	17,650.00	-	-	-	-	-	
	303-00	303.4	Land for Tank Site	04/14/04	N/A	0.0	200.00	-	-	-	-	-	
	303-00	303.4	Easements	07/01/06	N/A	0.0	7,575.00	-	-	-	-	-	
Subtotal before dispositions:							56,550.60	-	-	-	-	-	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 303.4							56,550.60	-	-	-	-	-	
303.5													
6	303-00	303.5	Office/Shop land	03/01/88	N/A	0.0	10,000.00	-	-	-	-	-	
	303-00	303.4	Union church easemen	07/01/05	N/A	0.0	5,500.00	-	-	-	-	-	

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
 Financial
 For the Period 1/1/2008 - 12/31/2008

System No.	GIL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation	
	303-00	303.4	Land Pleasureville tank	07/01/05	N/A	0.0	7,400.00	-	-	-	-	-	
	303-00	303.4	Jackson Road & Hwy 2	07/01/05	N/A	0.0	13,675.00	-	-	-	-	-	
Subtotal before dispositions:							36,575.00	-	-	-	-	-	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 303.5							36,575.00	-	-	-	-	-	-

System No.	GIL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation	
	304-00	304.2	Structures & Impr	07/21/74	SL	33.0	178,557.79	-	-	178,557.79	-	178,557.79	
	304-00	304.2	Fence around pla	01/01/77	SL	20.0	9,506.75	-	-	9,506.75	-	9,506.75	
	304-00	304.2	Structures & Impr	03/15/77	SL	60.0	291,787.00	-	-	149,723.99	4,863.12	154,587.11	
	304-00	304.2	Phase I - Structure	07/15/87	SL	25.0	362,322.90	-	-	297,104.86	14,492.92	311,597.78	
	304-00	304.2	Structures & Impr	07/15/88	SL	25.0	157,707.65	-	-	122,749.20	6,308.31	129,057.51	
	304-00	304.2	Structures & Impr	10/15/88	SL	25.0	331,672.23	-	-	254,834.85	13,266.89	268,101.74	
	304-00	304.2	Structures & Impr	10/15/88	SL	25.0	60,945.54	-	-	46,826.46	2,437.82	49,264.28	
	304-00	304.2	Tower painting	12/01/89	SL	10.0	46,593.23	-	-	46,593.23	-	46,593.23	
	304-00	304.2	Tower painting	03/01/90	SL	10.0	4,525.00	-	-	4,525.00	-	4,525.00	
	304-00	304.2	Tower painting	08/01/91	SL	10.0	85,297.44	-	-	85,297.44	-	85,297.44	
	304-00	304.2	Franklinton tower	12/01/92	SL	25.0	4,743.00	-	-	137,293.63	9,102.34	146,395.97	
	304-00	304.2	Fence at Lacie To	06/07/96	SL	7.0	4,743.00	-	-	4,743.00	-	4,743.00	
	304-00	304.2	Campbellsburg t	05/01/98	SL	25.0	442,743.95	-	-	171,194.35	17,709.76	188,904.11	
	304-00	304.2	Tower Climbing D	12/16/99	SL	25.0	1,750.00	-	-	560.00	70.00	630.00	
	304-00	304.2	Pleasureville Tank	12/31/99	SL	25.0	77,490.00	-	-	24,796.80	3,099.60	27,896.40	
	304-00	304.2	42 Tower Fence	10/23/00	SL	10.0	4,551.00	-	-	3,261.55	455.10	3,716.65	
	304-00	304.2	Lacie Tower-Print	10/12/01	SL	10.0	71,506.02	-	-	44,691.25	7,150.60	51,841.85	
	304-00	304.2	Metal shed	07/02/02	SL	10.0	15,673.24	-	-	8,620.26	1,567.32	10,187.58	
	304-00	304.2	Campbellsburg	01/01/03	SL	10.0	12,470.00	-	-	6,236.00	1,247.00	7,482.00	
	304-00	304.2	Regionalization p	07/31/03	SL	25.0	3,001,568.28	-	-	530,277.06	120,062.73	650,339.79	
	304-00	304.2	Fence around off	09/26/03	SL	7.0	1,453.00	-	-	882.17	207.57	1,089.74	
	304-00	304.2	Storage Bldg Wiri	11/19/03	SL	20.0	1,800.00	-	-	367.50	90.00	457.50	
	304-00	304.2	Fence @ Well sites	04/08/04	SL	10.0	9,525.00	-	-	3,333.75	952.50	4,286.25	
	304-00	304.2	Pump Accessories	08/19/05	SL	7.0	5,600.00	-	-	1,933.33	800.00	2,733.33	
Subtotal before dispositions:							5,407,347.60	-	-	2,133,909.22	203,883.58	2,337,792.80	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 304.2							5,407,347.60	-	-	2,133,909.22	203,883.58	2,337,792.80	

System No.	GIL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
	304-00	304.3	Structures & Impr	10/15/88	SL	25.0	40,906.66	-	-	31,430.02	1,636.27	33,066.29
	304-00	304.3	Fence	12/01/88	SL	7.0	1,440.00	-	-	1,440.00	-	1,440.00
	304-00	304.3	Safety equipment	01/25/95	SL	7.0	5,702.65	-	-	5,702.65	-	5,702.65
	304-00	304.3	Clear modification	07/13/95	SL	7.0	12,888.00	-	-	12,888.00	-	12,888.00
	304-00	304.3	Plant-Trimble Co.	05/01/98	SL	35.0	5,596,339.00	-	-	1,545,655.53	159,895.40	1,705,550.93
	304-00	304.3	In ground holding	05/01/98	SL	33.0	519,571.96	-	-	152,197.84	15,744.60	167,942.44
	304-00	304.3	Back door plant	11/09/00	SL	10.0	601.00	-	-	430.72	60.10	490.82
	304-00	304.3	Plant alarm	11/09/00	SL	7.0	513.76	-	-	513.76	-	513.76
	304-00	304.3	Plant gate	03/29/02	SL	15.0	6,127.00	-	-	2,348.70	408.47	2,757.17

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
 Financial
 For the Period 1/1/2008 - 12/31/2008

System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
Subtotal before dispositions:												
Less dispositions and exchanges:							6,184,090.03	-	-	1,752,607.22	177,744.84	1,930,352.06
Net for: 304.3							6,184,090.03	-	-	1,752,607.22	177,744.84	1,930,352.06
304.5												
Less dispositions and exchanges:												
Net for: 304.5							308,045.54	-	-	155,038.29	12,687.24	167,725.53
309.2												
Less dispositions and exchanges:												
Net for: 309.2							803,366.07	-	-	473,702.03	24,344.43	498,046.46
311.2												
Less dispositions and exchanges:												
Net for: 311.2							803,366.07	-	-	473,702.03	24,344.43	498,046.46
31	304-00	311.2	Electric pumping	01/01/77	SL	20.0	129,068.69	-	-	129,068.69	-	129,068.69
21	304-00	311.2	Phase I - Pumpin	07/15/87	SL	25.0	130,000.00	-	-	106,600.00	5,200.00	111,800.00
33	304-00	311.2	Electric pumping	10/15/88	SL	20.0	186,854.41	-	-	179,458.08	7,396.33	186,854.41
34	304-00	311.2	Computer telem	10/15/88	SL	7.0	153,153.30	-	-	153,153.30	-	153,153.30
35	304-00	311.2	Telemetry radio	04/17/96	SL	7.0	2,108.53	-	-	2,108.53	-	2,108.53
36	304-00	311.2	Lightning Ground	06/17/96	SL	7.0	6,858.50	-	-	6,858.50	-	6,858.50
310	304-00	311.2	By-pass flowmeter	10/12/00	SL	20.0	6,668.00	-	-	2,417.15	333.40	2,750.55
311	304-00	311.2	Bypass flowmeter	12/30/00	SL	20.0	4,491.14	-	-	1,571.92	224.56	1,796.48
337	304-00	311.2	2 ladder gates for	01/22/01	SL	20.0	1,511.10	-	-	522.62	75.56	598.18
338	304-00	311.2	Flow meter	02/07/01	SL	20.0	3,292.96	-	-	1,138.83	164.65	1,303.48
339	304-00	311.2	6 laddersgates	11/20/01	SL	20.0	3,697.02	-	-	1,124.52	184.85	1,309.37
349	304-00	311.2	High service pum	01/23/03	SL	20.0	9,319.85	-	-	2,291.12	465.99	2,757.11
350	304-00	311.2	New motor for pu	02/07/03	SL	20.0	9,769.89	-	-	2,401.74	488.49	2,890.23
303	304-00	311.2	New motor for pu	04/16/03	SL	20.0	4,267.00	-	-	995.63	213.35	1,208.98
297	304-00	311.2	157 booster pum	07/31/03	SL	20.0	3,551.42	-	-	784.27	177.57	961.84
298	304-00	311.2	157 booster pum	09/26/03	SL	20.0	2,333.75	-	-	495.93	116.69	612.62
353	304-00	311.2	Pump platform	10/08/03	SL	20.0	7,700.00	-	-	1,636.25	385.00	2,021.25
332	304-00	311.2	Pump baseplate	11/19/03	SL	20.0	12,400.00	-	-	2,531.67	620.00	3,151.67
Subtotal before dispositions:							677,045.56	-	-	595,158.75	16,046.44	611,205.19
Less dispositions and exchanges:							677,045.56	-	-	595,158.75	16,046.44	611,205.19
Net for: 311.2							677,045.56	-	-	595,158.75	16,046.44	611,205.19

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
 Financial
 For the Period 1/1/2008 - 12/31/2008

For the Period 1/1/2008 - 12/31/2008

System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
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320.3													
38	304-00	320.3	Equipment	10/15/88	SL	N/A	221,151.51	-	-	212,397.68	8,753.83	221,151.51	
257	320-	320.3	Laboratory Equip	07/01/98	SL	N/A	4,338.82	-	-	4,338.82	-	4,338.82	
274	320-	320.3	Ladder	02/05/99	SL	N/A	665.20	-	-	665.20	-	665.20	
275	320-	320.3	Chlorine Detector	05/07/99	SL	N/A	1,380.00	-	-	1,380.00	-	1,380.00	
262	320-	320.3	New panel for tr	01/15/03	SL	N/A	6,310.69	-	-	4,507.65	901.53	5,409.18	
232	320-	320.3	Air conditioner for	07/16/03	SL	N/A	1,076.00	-	-	484.20	107.60	591.80	
331	320-	320.3	Filter unit control	09/12/03	SL	N/A	1,550.70	-	-	959.96	221.53	1,181.49	
354	320-	320.3	Chlorine regulator	11/13/03	SL	N/A	4,458.16	-	-	3,715.13	743.03	4,458.16	
	320-	320.3	Chlorine Detector	03/23/04	SL	N/A	1,308.35	-	-	915.85	261.67	1,177.52	
	320-	320.3	Pump platform	01/30/04	SL	N/A	14,562.67	-	-	5,096.94	1,456.27	6,553.21	
	320-	320.3	Refrigerator	05/10/04	SL	N/A	379.00	-	-	189.49	54.14	243.63	
	320-	320.3	Pump base	06/10/05	SL	N/A	12,000.00	-	-	3,100.00	1,200.00	4,300.00	
	320-	320.3	Pumps (2)	05/05/05	SL	N/A	13,491.75	-	-	3,485.38	1,349.18	4,834.56	
	320-	320.3	Chlorine Process Anal	7/1/2006	SL	N/A	2,754.50	-	-	826.35	550.90	1,377.25	
Subtotal before dispositions:							285,427.35	-	-	242,062.65	15,599.68	257,662.33	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 320.3							285,427.35	-	-	242,062.65	15,599.68	257,662.33	

330.4													
45	304-00	330.4	Reservoirs & sta	02/19/74	SL	N/A	107,139.82	-	-	107,139.82	-	107,139.82	
44	304-00	330.4	Reservoirs & sta	08/05/74	SL	N/A	77,492.00	-	-	64,541.45	1,937.30	66,478.75	
	304-00	330.4	2004 System Upgrade	07/01/04	SL	N/A	238,526.28	-	-	20,871.06	5,963.16	26,834.22	
Subtotal before dispositions:							423,158.10	-	-	192,552.33	7,900.46	200,452.79	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 330.4							423,158.10	-	-	192,552.33	7,900.46	200,452.79	

331.4												
46	304-00	331.4	Transmissions & d	04/01/74	SL	N/A	305,757.38	-	-	166,944.45	5,095.96	172,040.41
49	304-00	331.4	Transmissions & d	05/02/75	SL	N/A	2,037,295.08	-	-	1,109,011.33	33,954.92	1,142,966.25
47	304-00	331.4	Trns & dist main	01/20/83	SL	N/A	154,510.41	-	-	116,805.30	4,682.13	121,487.43
50	304-00	331.4	1986 extensions	07/04/86	SL	N/A	41,850.65	-	-	27,247.28	1,268.20	28,515.48
51	304-00	331.4	Schaug Line	06/01/87	SL	N/A	3,136.00	-	-	1,956.03	95.03	2,051.06
52	304-00	331.4	Stalker Line	10/01/87	SL	N/A	13,483.92	-	-	8,274.15	408.60	8,682.75
53	304-00	331.4	Flood Cropper lin	11/01/87	SL	N/A	12,652.80	-	-	7,732.30	383.42	8,115.72
48	304-00	331.4	Banta/Fork extens	12/01/87	SL	N/A	3,491.89	-	-	2,116.24	105.81	2,222.05
59	304-00	331.4	Belhelem/Franklin	04/01/88	SL	N/A	12,150.00	-	-	7,271.56	368.18	7,639.74
60	304-00	331.4	Brown Lane	04/01/88	SL	N/A	3,400.00	-	-	2,034.84	103.03	2,137.87
56	304-00	331.4	Hillsboro Rd.	06/01/88	SL	N/A	7,128.00	-	-	4,230.00	216.00	4,446.00
57	304-00	331.4	Hill Spring Rd.	07/01/88	SL	N/A	2,100.00	-	-	1,240.98	63.64	1,304.62
58	304-00	331.4	Fallen Timber Rd	07/01/88	SL	N/A	17,740.00	-	-	10,482.81	537.58	11,020.39
61	304-00	331.4	Scobee Lane	08/01/88	SL	N/A	11,283.90	-	-	6,639.33	341.94	6,981.27
62	304-00	331.4	Highway 421	10/01/88	SL	N/A	15,208.20	-	-	8,871.40	460.85	9,332.25
63	304-00	331.4	Providence Rd.	10/01/88	SL	N/A	19,800.00	-	-	11,550.00	600.00	12,150.00
64	304-00	331.4	Carpenter Lane	10/01/88	SL	N/A	3,160.00	-	-	1,843.38	95.76	1,939.14

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
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System No.	G/L Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
65	304-00	331.4	Franklinton	02/01/89	SL	N/A	83,139.00	-	-	47,657.90	2,519.36	50,177.26
67	304-00	331.4	Point Pleasant	04/25/89	SL	N/A	27,480.50	-	-	15,058.72	832.74	15,891.46
69	304-00	331.4	Richmond Road	05/25/89	SL	N/A	6,016.50	-	-	3,372.92	182.32	3,555.24
68	304-00	331.4	Camron Road	06/05/89	SL	N/A	13,296.05	-	-	7,487.41	402.91	7,890.32
66	304-00	331.4	New Casile loop	07/01/89	SL	N/A	39,217.09	-	-	21,490.23	1,188.40	22,678.63
70	304-00	331.4	Patton Creek	07/10/89	SL	N/A	10,515.40	-	-	5,895.02	318.65	6,213.67
72	304-00	331.4	Maddox & 389	08/08/89	SL	N/A	12,464.85	-	-	6,956.34	377.72	7,334.06
73	304-00	331.4	Crabb farm sub.	10/01/89	SL	N/A	4,207.33	-	-	2,326.73	127.49	2,454.22
71	304-00	331.4	Smith farm sub.	10/05/89	SL	N/A	13,530.50	-	-	7,482.86	410.02	7,892.88
75	304-00	331.4	Hillsboro	10/27/89	SL	N/A	1,498.65	-	-	824.95	45.41	870.36
74	304-00	331.4	Dennon	12/20/89	SL	N/A	30,940.94	-	-	16,876.84	937.60	17,814.44
77	304-00	331.4	Marcus Burgan R	02/09/90	SL	N/A	2,855.20	-	-	1,549.57	86.52	1,636.09
88	304-00	331.4	Blakemore	04/13/90	SL	N/A	2,172.40	-	-	1,168.48	65.83	1,234.31
81	304-00	331.4	Orig. Hwy. 202	05/01/90	SL	N/A	3,645.83	-	-	1,951.07	110.48	2,061.55
78	304-00	331.4	Kidwell Pike	06/09/90	SL	N/A	6,193.53	-	-	3,299.41	187.58	3,487.09
87	304-00	331.4	Hwy. 22 East	08/01/90	SL	N/A	35,944.15	-	-	18,963.31	1,089.22	20,052.53
79	304-00	331.4	Pollite Farm	09/01/90	SL	N/A	11,630.00	-	-	6,079.28	352.42	6,431.70
80	304-00	331.4	Wilson Farm	09/01/90	SL	N/A	9,237.00	-	-	4,828.44	279.91	5,108.35
86	304-00	331.4	Bunk Ellis Rd.	09/06/90	SL	N/A	12,178.80	-	-	6,395.67	369.05	6,764.72
76	304-00	331.4	Fences around to	10/01/90	SL	N/A	9,587.00	-	-	5,011.46	290.52	5,301.98
85	304-00	331.4	Union church	10/15/90	SL	N/A	11,593.40	-	-	6,060.26	351.32	6,411.58
84	304-00	331.4	Hwy 421 ext. to 6	10/31/90	SL	N/A	5,598.30	-	-	2,911.19	169.65	3,080.84
82	304-00	331.4	Hillsboro Exit	11/21/90	SL	N/A	3,245.01	-	-	1,676.32	98.33	1,774.65
83	304-00	331.4	Clifford Lane	11/30/90	SL	N/A	4,158.00	-	-	2,152.08	126.00	2,278.08
89	304-00	331.4	Loudin Road	04/04/91	SL	N/A	22,396.76	-	-	11,368.05	678.69	12,046.74
90	304-00	331.4	Lockport	06/06/91	SL	N/A	15,487.31	-	-	7,781.15	469.31	8,250.46
91	304-00	331.4	Cavinall	06/30/91	SL	N/A	3,259.59	-	-	1,629.86	98.78	1,728.64
92	304-00	331.4	Whiteagle	07/16/91	SL	N/A	2,577.32	-	-	1,281.62	78.10	1,359.72
93	304-00	331.4	22 + 389	07/16/91	SL	N/A	24,380.02	-	-	12,123.53	738.79	12,862.32
94	304-00	331.4	Carpenter Lane	09/19/91	SL	N/A	4,956.65	-	-	2,440.75	150.20	2,590.95
95	304-00	331.4	Garrett Road	12/18/91	SL	N/A	1,570.27	-	-	765.08	47.58	812.66
96	304-00	331.4	Hunt 389	12/18/91	SL	N/A	2,218.15	-	-	1,080.89	67.22	1,148.11
97	304-00	331.4	Gest	03/01/92	SL	N/A	122,945.54	-	-	58,988.98	3,725.62	62,714.60
98	304-00	331.4	Hwy 22 Walls	05/20/92	SL	N/A	7,466.10	-	-	3,525.73	226.25	3,751.98
99	304-00	331.4	Pendleton/Mt. O	07/20/92	SL	N/A	7,992.70	-	-	3,733.92	242.20	3,976.12
100	304-00	331.4	Deerfield	08/18/92	SL	N/A	1,003.20	-	-	466.13	30.40	496.53
101	304-00	331.4	202/389	09/04/92	SL	N/A	16,769.66	-	-	7,791.94	508.17	8,300.11
102	304-00	331.4	P. Pleasant-Robin	10/22/92	SL	N/A	898.10	-	-	412.84	27.22	440.06
103	304-00	331.4	Banta Fork	11/13/92	SL	N/A	5,069.87	-	-	2,330.06	153.63	2,483.69
104	304-00	331.4	Bohannon Lane	12/03/92	SL	N/A	1,802.97	-	-	824.15	54.64	878.79
105	304-00	331.4	Wright-Mr. Olivet	04/13/93	SL	N/A	1,337.97	-	-	598.01	40.54	638.55
106	304-00	331.4	Hwy 1606-Chilton	04/22/93	SL	N/A	1,223.76	-	-	543.84	37.08	580.92
107	304-00	331.4	Camron Road	06/10/93	SL	N/A	11,874.34	-	-	5,247.52	359.83	5,607.35

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System No.	G/L Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Reg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
108	304-00	331.4	Bails Lane Loop	07/01/93	SL	N/A	4,003.53	-	-	1,759.14	121.32	1,880.46
109	304-00	331.4	Harpers Ferry	07/10/93	SL	N/A	32,632.44	-	-	14,338.47	988.86	15,327.33
110	304-00	331.4	T. Nelson	08/03/93	SL	N/A	1,000.50	-	-	437.11	30.32	467.43
111	304-00	331.4	Russell Road	09/01/93	SL	N/A	4,680.21	-	-	2,032.79	141.82	2,174.61
112	304-00	331.4	Mill Creek	09/15/93	SL	N/A	2,746.39	-	-	1,189.36	83.22	1,272.57
113	304-00	331.4	Long Branch	10/26/93	SL	N/A	18,476.81	-	-	7,931.92	559.90	8,491.82
114	304-00	331.4	Hwy 421-Parish	11/10/93	SL	N/A	1,612.12	-	-	692.04	48.85	740.89
115	304-00	331.4	Watkins/bush	11/30/93	SL	N/A	5,108.36	-	-	2,180.10	154.80	2,334.90
116	304-00	331.4	Organ Creek	12/01/93	SL	N/A	2,806.31	-	-	1,197.65	85.04	1,282.69
117	304-00	331.4	Magruder/Shipma	12/17/93	SL	N/A	2,877.42	-	-	1,224.33	87.19	1,311.52
118	304-00	331.4	Martini Acres	02/18/94	SL	N/A	864.44	-	-	362.43	26.20	388.63
119	304-00	331.4	Corley Road	03/01/94	SL	N/A	926.66	-	-	388.44	28.08	416.52
120	304-00	331.4	Webb Lane	03/10/94	SL	N/A	816.24	-	-	342.14	24.73	366.87
121	304-00	331.4	421 to Six Mile	04/15/94	SL	N/A	2,999.55	-	-	1,253.66	90.90	1,344.56
122	304-00	331.4	Deerfield/Fantu	05/23/94	SL	N/A	2,637.27	-	-	1,085.58	79.92	1,165.50
123	304-00	331.4	Kidwell Pike	06/27/94	SL	N/A	7,274.70	-	-	2,976.08	220.45	3,196.53
124	304-00	331.4	Hwy 1606-Gaines	07/07/94	SL	N/A	6,914.59	-	-	2,828.65	209.53	3,038.18
125	304-00	331.4	Turners Sta.-Contr	07/12/94	SL	N/A	576.09	-	-	235.71	17.46	253.17
126	304-00	331.4	Dawkins Lane	08/01/94	SL	N/A	1,467.34	-	-	596.55	44.46	641.01
127	304-00	331.4	Pendleton Height	08/05/94	SL	N/A	295.56	-	-	120.21	8.96	129.17
128	304-00	331.4	Organ Creek	08/08/94	SL	N/A	2,135.22	-	-	868.06	64.70	932.76
129	304-00	331.4	Watkins	08/20/94	SL	N/A	2,356.12	-	-	951.60	71.37	1,022.97
130	304-00	331.4	Hwy 202	09/01/94	SL	N/A	19,659.35	-	-	7,943.20	595.74	8,538.94
131	304-00	331.4	Salt Creek	09/12/94	SL	N/A	3,755.66	-	-	1,517.47	113.81	1,631.28
132	304-00	331.4	Hillsboro/Harp	10/15/94	SL	N/A	10,007.03	-	-	4,005.30	303.24	4,308.54
133	304-00	331.4	Silvers	10/18/94	SL	N/A	4,005.58	-	-	1,603.23	121.38	1,724.61
134	304-00	331.4	Saw Mill	10/24/94	SL	N/A	2,233.36	-	-	891.12	67.68	958.80
135	304-00	331.4	Hwy 389	11/01/94	SL	N/A	3,064.84	-	-	1,222.79	92.87	1,315.66
136	304-00	331.4	Ditto Lane	11/25/94	SL	N/A	3,373.87	-	-	1,337.64	102.24	1,439.88
137	304-00	331.4	Deerfield	11/30/94	SL	N/A	3,416.70	-	-	1,354.65	103.54	1,458.19
138	304-00	331.4	Guthrie	12/05/94	SL	N/A	1,755.86	-	-	696.16	53.21	749.37
139	304-00	331.4	Barton Lane	08/28/95	SL	N/A	921.07	-	-	344.22	27.91	372.13
140	304-00	331.4	1606 & Wolf Pen	11/10/95	SL	N/A	5,144.13	-	-	1,890.05	155.88	2,045.93
55	304-00	331.4	New Castle loop	05/01/98	SL	N/A	1,790,803.53	-	-	524,578.78	54,266.77	578,845.55
141	304-00	331.4	Davidson/Organ C	11/30/98	SL	N/A	52,505.42	-	-	14,452.22	1,591.07	16,043.29
270	304-00	331.4	Hwy 22 Extension	02/28/99	SL	N/A	4,795.00	-	-	1,283.49	145.30	1,428.79
266	304-00	331.4	L-71 Extension	07/31/99	SL	N/A	593,999.83	-	-	672.01	79.06	751.07
267	304-00	331.4	Clements Bottom	07/31/99	SL	N/A	136,006.54	-	-	151,499.96	17,999.99	169,499.95
269	304-00	331.4	Rowlett Gap Exite	11/30/99	SL	N/A	5,610.50	-	-	34,688.54	4,121.41	38,809.95
316	304-00	331.4	Brown Lane (892'	07/01/00	SL	N/A	6,320.66	-	-	1,374.34	170.02	1,544.36
317	304-00	331.4	Deerfield (1500'	07/01/00	SL	N/A	6,246.69	-	-	1,436.55	191.54	1,628.09
318	304-00	331.4	Gullion Br. (2370'	07/01/00	SL	N/A	9,221.03	-	-	1,419.68	189.29	1,608.97
										2,095.72	279.43	2,375.15

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319	304-00	331.4	Kavanaugh (1060'	07/01/00	SL	N/A	5,523.09	-	-	1,265.27	167.37	1,422.64
320	304-00	331.4	Long Branch (81	07/01/00	SL	N/A	9,277.62	-	-	2,108.55	281.14	2,389.69
321	304-00	331.4	Morton Ridge (71	07/01/00	SL	N/A	4,173.02	-	-	948.45	126.46	1,074.91
322	304-00	331.4	Mt Olivet (500' -3	07/01/00	SL	N/A	4,453.87	-	-	1,012.27	134.97	1,147.24
323	304-00	331.4	Raisor Lane (1140	07/01/00	SL	N/A	8,724.75	-	-	1,982.92	264.39	2,247.31
324	304-00	331.4	Russell Branch (1	07/01/00	SL	N/A	5,234.90	-	-	1,189.73	158.63	1,348.36
325	304-00	331.4	Stucker Lane (10	07/01/00	SL	N/A	3,771.77	-	-	857.25	114.30	971.55
330	304-00	331.4	Cropper School (	07/01/00	SL	N/A	129,670.98	-	-	29,470.65	3,929.42	33,400.07
341	304-00	331.4	Brocius Lane (3	07/01/01	SL	N/A	10,768.66	-	-	2,119.13	326.02	2,445.15
342	304-00	331.4	Galbraith Rd (4'	07/01/01	SL	N/A	22,881.94	-	-	4,507.04	693.39	5,200.43
343	304-00	331.4	Gilmer Rd (4"-1100	07/01/01	SL	N/A	2,546.78	-	-	501.67	77.18	578.85
344	304-00	331.4	Heatt Ln (6"-4180	07/01/01	SL	N/A	24,550.83	-	-	4,835.75	743.96	5,579.71
345	304-00	331.4	Marathon/Speed	07/01/01	SL	N/A	154,463.19	-	-	30,424.55	4,680.70	35,105.25
346	304-00	331.4	Sweeney Lane P	07/01/01	SL	N/A	59,214.74	-	-	11,663.53	1,794.39	13,457.92
347	304-00	331.4	Wooded Hills (4	07/01/01	SL	N/A	23,585.00	-	-	4,645.55	714.70	5,360.25
357	304-00	331.4	Carmon Creek - (	07/01/02	SL	N/A	13,567.23	-	-	2,261.21	411.13	2,672.34
372	304-00	331.4	Happy Ridge Upg	07/01/02	SL	N/A	51,191.78	-	-	8,531.98	1,551.27	10,083.25
373	304-00	331.4	Pendleton Height	07/01/02	SL	N/A	1,683.50	-	-	280.61	51.02	331.63
374	304-00	331.4	Heatt Lane II - (6"	07/01/02	SL	N/A	23,917.89	-	-	3,986.29	724.78	4,714.07
375	304-00	331.4	Hwy 395 Elmbug	07/01/02	SL	N/A	8,330.69	-	-	1,388.47	252.45	1,640.92
376	304-00	331.4	Joe's Branch Roa	07/01/02	SL	N/A	30,023.74	-	-	5,003.96	909.81	5,913.77
377	304-00	331.4	Radcliff/Hickory C	07/01/02	SL	N/A	7,884.92	-	-	1,314.17	238.94	1,553.11
378	304-00	331.4	Eminence Line H	11/22/02	SL	N/A	170,979.85	-	-	26,337.83	5,181.21	31,519.04
380	304-00	331.4	Eminence II	01/01/03	SL	N/A	24,293.61	-	-	3,680.85	736.17	4,417.02
382	304-00	331.4	Elm Lane (Pendle	01/01/03	SL	N/A	1,413.49	-	-	214.15	42.83	256.98
386	304-00	331.4	Sweeney II	07/01/03	SL	N/A	29,888.27	-	-	4,075.70	905.71	4,981.41
388	304-00	331.4	Heron Creek	07/01/03	SL	N/A	2,619.34	-	-	357.17	79.37	436.54
378	304-00	331.4	Organ Creek	07/01/03	SL	N/A	2,372.04	-	-	323.46	71.88	395.34
379	304-00	331.4	Morton Ridge	07/01/03	SL	N/A	1,846.85	-	-	251.87	55.97	307.84
380	304-00	331.4	Ballardsville Rd	07/01/03	SL	N/A	5,243.64	-	-	715.05	158.90	873.95
380	304-00	331.4	Fox Creek Rd	07/01/04	SL	N/A	4,194.01	-	-	444.82	127.09	571.91
380	304-00	331.4	Longbranch Ext.	07/01/04	SL	N/A	2,663.80	-	-	282.52	80.72	363.24
380	304-00	331.4	Bush Ext.	07/01/04	SL	N/A	20,408.40	-	-	2,164.54	618.44	2,782.98
380	304-00	331.4	Valley View Dr	07/01/04	SL	N/A	5,377.15	-	-	570.29	162.94	733.23
380	304-00	331.4	New Cut Rd	07/01/04	SL	N/A	5,558.22	-	-	589.51	168.43	757.94
380	304-00	331.4	Union church	07/01/05	SL	N/A	24,654.75	-	-	1,867.78	747.11	2,614.89
380	304-00	331.4	Happy Ridge	07/01/05	SL	N/A	14,694.94	-	-	1,113.25	445.30	1,558.55
380	304-00	331.4	Jackson Rd & Hwy 22	07/01/05	SL	N/A	65,724.69	-	-	4,979.15	1,991.66	6,970.81
380	304-00	331.4	Hawkins Lane	07/01/05	SL	N/A	1,752.21	-	-	132.75	53.10	185.85
380	304-00	331.4	St Estes Lane	07/01/05	SL	N/A	8,875.50	-	-	672.38	268.95	941.33
380	304-00	331.4	Hwy 55 Project	07/01/05	SL	N/A	214,382.69	-	-	16,241.12	6,496.45	22,737.57
380	304-00	331.4	Union church	07/01/05	SL	N/A	22,273.34	-	-	1,687.37	674.95	2,362.32
380	304-00	331.4	Pleasureville	07/01/05	SL	N/A	17,768.35	-	-	1,346.08	538.43	1,884.51

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
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	304-00	331.4	Happy Ridge	07/01/05	SL	N/A	803.25	-	-	60.85	24.34	85.19	
	304-00	331.4	Jackson Rd & Hwy 22	07/01/05	SL	N/A	635.00	-	-	48.10	19.24	67.34	
	304-00	331.4	Deerfield - Fox Run Rd	07/01/06	SL	N/A	3,692.24	-	-	167.83	111.89	279.72	
	304-00	331.4	Deerfield - Arnold Ln	07/01/06	SL	N/A	2,262.74	-	-	102.85	68.57	171.42	
	304-00	331.4	Lake Sherwood Norrell	07/01/06	SL	N/A	2,258.59	-	-	102.66	68.44	171.10	
	304-00	331.4	Herron Creek Rd	07/01/06	SL	N/A	2,419.31	-	-	109.97	73.31	183.28	
	304-00	331.4	System Betterment	07/01/07	SL	HY	755,660.78	-	-	11,449.41	11,449.41	22,898.82	
	304-00	331.4	Bullitt Hill	07/01/07	SL	HY	26,960.66	-	-	408.49	408.49	816.98	
	304-00	331.4	Organ Creek	07/01/07	SL	HY	56,345.36	-	-	853.72	853.72	1,707.44	
	304-00	331.4	Henry Co. Business Pa	07/01/07	SL	HY	4,944.06	-	-	74.91	74.91	149.82	
	304-00	331.4	Chestnut Hill	07/01/07	SL	HY	6,150.35	-	-	93.19	93.19	186.38	
	304-00	331.4	Various Lines	7/1/2008	SL	N/A	10,885.07	-	-	-	164.93	164.93	
	304-00	331.4	Henry Co. Recreations	7/1/2008	SL	N/A	5,845.26	-	-	-	88.56	88.56	
	304-00	331.4	Scobbie Lane	7/1/2008	SL	N/A	8,670.97	-	-	-	131.38	131.38	
	304-00	331.4	Carpenter Lane	7/1/2008	SL	N/A	4,193.55	-	-	-	63.54	63.54	
	304-00	331.4	Lower Patton's Creek R	7/1/2008	SL	N/A	14,164.48	-	-	-	214.61	214.61	
	304-00	331.4	McCarty Lane	7/1/2008	SL	N/A	41,607.56	-	-	-	630.42	630.42	
Subtotal before dispositions:							8,250,301.68	-	-	2,817,769.64	203,885.29	3,021,654.93	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 331.4							8,250,301.68	-	-	2,817,769.64	203,885.29	3,021,654.93	
Subtotal before dispositions:							19,251.19	-	-	15,172.63	481.28	15,653.91	
Less dispositions and exchanges:							-	-	-	-	-	-	
Net for: 333.4							19,251.19	-	-	15,172.63	481.28	15,653.91	
Subtotal before dispositions:							19,251.19	-	-	15,172.63	481.28	15,653.91	
Less dispositions and exchanges:							-	-	-	-	-	-	
Net for: 334.4							19,251.19	-	-	15,172.63	481.28	15,653.91	
148	334-04	334.4	Meter installation	06/20/76	SL	N/A	3,750.00	-	-	2,956.52	93.75	3,049.27	
149	334-04	334.4	Meters	06/20/76	SL	N/A	58,762.68	-	-	46,313.01	1,469.07	47,782.08	
153	334-04	334.4	Meters	04/05/79	SL	N/A	181,241.25	-	-	157,502.37	5,492.16	162,994.53	
150	334-04	334.4	Meters	07/01/85	SL	N/A	18,646.65	-	-	18,646.65	-	18,646.65	
151	334-04	334.4	Meters	07/01/86	SL	N/A	10,961.87	-	-	10,961.87	-	10,961.87	
154	334-04	334.4	Meters	07/01/86	SL	N/A	26,975.00	-	-	26,975.00	-	26,975.00	
152	334-04	334.4	Meters	07/01/87	SL	N/A	6,700.00	-	-	6,700.00	-	6,700.00	
155	334-04	334.4	Meters	07/01/87	SL	N/A	29,400.00	-	-	29,400.00	-	29,400.00	
157	334-04	334.4	Meters	07/01/88	SL	N/A	60,200.00	-	-	60,200.00	-	60,200.00	
158	334-04	334.4	Meters	07/01/89	SL	N/A	87,137.42	-	-	87,137.42	-	87,137.42	
159	334-04	334.4	Meters	07/01/90	SL	N/A	82,975.00	-	-	82,975.00	-	82,975.00	
160	334-04	334.4	Meters	07/01/91	SL	N/A	78,750.00	-	-	78,750.00	-	78,750.00	
161	334-04	334.4	Meters	07/01/92	SL	N/A	80,150.00	-	-	80,150.00	-	80,150.00	
162	334-04	334.4	Meters	07/01/93	SL	N/A	84,000.00	-	-	84,000.00	-	84,000.00	
163	334-04	334.4	Meters	07/01/94	SL	N/A	80,500.00	-	-	80,500.00	-	80,500.00	
164	334-04	334.4	Meters	07/01/95	SL	N/A	47,600.00	-	-	47,600.00	-	47,600.00	
165	334-04	334.4	Meters	07/01/96	SL	N/A	55,300.00	-	-	55,300.00	-	55,300.00	

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
 Financial
 For the Period 1/1/2008 - 12/31/2008

System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Reg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
166	334-04	334.4	Meters	07/01/97	SL	N/A	46,775.00	-	-	46,775.00	-	46,775.00
167	334-04	334.4	Meters	07/01/98	SL	N/A	90,275.00	-	-	85,761.25	4,513.75	90,275.00
264	334-04	334.4	Meters (211)	07/01/99	SL	N/A	121,325.00	-	-	103,126.25	12,132.50	115,258.75
326	334-04	334.4	Meters (153-5/8")	07/01/00	SL	N/A	94,035.00	-	-	70,526.25	9,403.50	79,929.75
334	334-04	334.4	Meters (155-5/8")	07/01/01	SL	N/A	93,075.00	-	-	60,498.75	9,307.50	69,806.25
348	334-04	334.4	Meters (122-5/8")	07/01/02	SL	N/A	70,150.00	-	-	38,582.50	7,015.00	45,597.50
302	334-04	334.4	Meters (129-5/8")	07/01/03	SL	N/A	74,175.00	-	-	33,378.75	7,417.50	40,796.25
	334-04	334.4	Meters (133-5/8")	07/01/05	SL	N/A	67,275.00	-	-	23,546.25	6,727.50	30,273.75
	334-04	334.4	Meters 1-1"	07/01/05	SL	N/A	77,050.00	-	-	19,262.50	7,705.00	26,967.50
	334-04	334.4	Meters 96 - 5/8"	07/01/06	SL	N/A	675.00	-	-	168.75	67.50	236.25
	334-04	334.4	Meters 3 - 1"	07/01/06	SL	N/A	55,200.00	-	-	8,280.00	5,520.00	13,800.00
	334-04	334.4	Meters (81) 5/8"	07/01/07	SL	HY	2,025.00	-	-	303.75	202.50	506.25
	334-04	334.4	Meters (2) 1"	07/01/07	SL	HY	46,575.00	-	-	2,328.75	2,328.75	4,657.50
	334-04	334.4	Meters (1) 2"	07/01/07	SL	HY	1,350.00	-	-	67.50	67.50	135.00
	334-04	334.4	Meters (62) 5/8"	07/01/08	SL	HY	1,300.00	-	-	65.00	65.00	130.00
	334-04	334.4	Meters (1) 1"	07/01/08	SL	HY	35,650.00	-	-	675.00	1,782.50	1,782.50
	334-04	334.4	Meters (1) Partial	07/01/08	SL	HY	675.00	-	-	-	33.75	33.75
							125.00	-	-	-	6.25	6.25
Subtotal before dispositions:							1,870,759.87	-	-	1,448,738.09	81,350.98	1,530,089.07
Less dispositions and exchanges:							-	-	-	-	-	-
Net for: 334.4							1,870,759.87	-	-	1,448,738.09	81,350.98	1,530,089.07
335.4												
54	304-00	335.4	Hydrants	06/20/76	SL	N/A	6,079.95	-	-	4,791.88	152.00	4,943.88
Subtotal before dispositions:							6,079.95	-	-	4,791.88	152.00	4,943.88
Less dispositions and exchanges:							-	-	-	-	-	-
Net for: 335.4							6,079.95	-	-	4,791.88	152.00	4,943.88
339.4												
156	334-04	339.4	Meter pickup reg	10/13/88	SL	N/A	1,133.93	-	-	1,133.93	-	1,133.93
Subtotal before dispositions:							1,133.93	-	-	1,133.93	-	1,133.93
Less dispositions and exchanges:							-	-	-	-	-	-
Net for: 339.4							1,133.93	-	-	1,133.93	-	1,133.93
340.5												
168	340-00	340.5	Various	06/27/79	SL	N/A	7,474.98	-	-	7,474.98	-	7,474.98
169	340-00	340.5	Various	07/15/80	SL	N/A	18,633.02	-	-	18,633.02	-	18,633.02
171	340-00	340.5	File cabinet	02/01/87	SL	N/A	50.00	-	-	50.00	-	50.00
170	340-00	340.5	Computer	02/01/87	SL	N/A	15,850.00	-	-	15,850.00	-	15,850.00
175	340-00	340.5	Misc office furnit	06/17/88	SL	N/A	241.57	-	-	241.57	-	241.57
176	340-00	340.5	Microwave oven	06/17/88	SL	N/A	119.62	-	-	119.62	-	119.62
177	340-00	340.5	Sweeper	06/25/88	SL	N/A	285.98	-	-	285.98	-	285.98
178	340-00	340.5	Refrigerator	06/25/88	SL	N/A	272.97	-	-	272.97	-	272.97
179	340-00	340.5	Desks, tables, et	06/25/88	SL	N/A	1,610.73	-	-	1,610.73	-	1,610.73
173	340-00	340.5	Typewriter	07/11/88	SL	N/A	584.00	-	-	584.00	-	584.00
174	340-00	340.5	Window shades	08/09/88	SL	N/A	194.75	-	-	194.75	-	194.75

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
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System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
180	340-00	340.5	Word processing	06/08/90	SL	N/A	575.00	-	-	575.00	-	575.00
181	340-00	340.5	Terminal	12/08/90	SL	N/A	525.00	-	-	525.00	-	525.00
182	340-00	340.5	Portable radios (	07/09/91	SL	N/A	1,000.00	-	-	1,000.00	-	1,000.00
183	340-00	340.5	CPU	09/18/92	SL	N/A	5,295.00	-	-	5,295.00	-	5,295.00
184	340-00	340.5	Printer	09/18/92	SL	N/A	2,590.00	-	-	2,590.00	-	2,590.00
185	340-00	340.5	Stand	11/05/92	SL	N/A	125.00	-	-	125.00	-	125.00
186	340-00	340.5	Compaq P17nea	10/31/94	SL	N/A	1,269.00	-	-	1,269.00	-	1,269.00
187	340-00	340.5	Wyse 325 Color	03/14/95	SL	N/A	695.00	-	-	695.00	-	695.00
188	340-00	340.5	Telephone syste	03/14/95	SL	N/A	9,135.68	-	-	9,135.68	-	9,135.68
189	340-00	340.5	Panelts & worksta	03/15/95	SL	N/A	9,969.12	-	-	9,969.12	-	9,969.12
190	340-00	340.5	Alpine XL 15 Clea	03/21/95	SL	N/A	595.00	-	-	595.00	-	595.00
191	340-00	340.5	Compaq 7452 HJ	03/27/95	SL	N/A	2,246.00	-	-	2,246.00	-	2,246.00
192	340-00	340.5	XL 120 Micro rea	11/09/95	SL	N/A	229.00	-	-	229.00	-	229.00
193	340-00	340.5	6 Viewers	11/09/95	SL	N/A	471.00	-	-	471.00	-	471.00
194	340-00	340.5	PWP-365 World P	12/18/95	SL	N/A	479.00	-	-	479.00	-	479.00
197	340-00	340.5	Motorola Radio	03/07/96	SL	N/A	1,134.50	-	-	1,134.50	-	1,134.50
195	340-00	340.5	Company 1024	07/05/96	SL	N/A	276.30	-	-	276.30	-	276.30
196	340-00	340.5	Kenwood TK-705	07/12/96	SL	N/A	424.15	-	-	424.15	-	424.15
198	340-00	340.5	Upright Vacuum	03/24/97	SL	N/A	199.00	-	-	199.00	-	199.00
199	340-00	340.5	Xerox 5624TA	04/24/97	SL	N/A	4,095.00	-	-	4,095.00	-	4,095.00
200	340-00	340.5	Color TV	03/10/98	SL	N/A	161.54	-	-	161.54	-	161.54
201	340-00	340.5	Altos 900	03/24/98	SL	N/A	6,490.00	-	-	6,490.00	-	6,490.00
202	340-00	340.5	Okidata laser	03/24/98	SL	N/A	1,490.00	-	-	1,490.00	-	1,490.00
203	340-00	340.5	HP officejet laser	06/05/98	SL	N/A	379.68	-	-	379.68	-	379.68
205	340-00	340.5	2 Pentium 233's	06/22/98	SL	N/A	3,934.00	-	-	3,934.00	-	3,934.00
204	340-00	340.5	Chairs & tables	07/01/98	SL	N/A	1,172.95	-	-	1,172.95	-	1,172.95
276	340-00	340.5	Chair	01/07/99	SL	N/A	212.40	-	-	212.40	-	212.40
277	340-00	340.5	Portable Radio S	03/05/99	SL	N/A	361.50	-	-	361.50	-	361.50
278	340-00	340.5	C530 Mobile Rad	03/05/99	SL	N/A	445.00	-	-	445.00	-	445.00
259	340-00	340.5	Desks (2)	05/03/99	SL	N/A	1,437.78	-	-	1,437.78	-	1,437.78
260	340-00	340.5	Meter readers - C	05/07/99	SL	N/A	5,590.00	-	-	5,590.00	-	5,590.00
261	340-00	340.5	Telephone	05/07/99	SL	N/A	335.00	-	-	335.00	-	335.00
281	340-00	340.5	Chairs (2)	06/09/99	SL	N/A	407.25	-	-	407.25	-	407.25
284	340-00	340.5	Mobile Radio SN	06/09/99	SL	N/A	438.75	-	-	438.75	-	438.75
261	340-00	340.5	Plant computer	06/28/99	SL	N/A	1,197.76	-	-	1,197.76	-	1,197.76
258	340-00	340.5	Blinds	07/12/99	SL	N/A	504.00	-	-	504.00	-	504.00
287	340-00	340.5	Portable Radio S	09/08/99	SL	N/A	355.50	-	-	355.50	-	355.50
288	340-00	340.5	Telephone	09/08/99	SL	N/A	574.63	-	-	574.63	-	574.63
289	340-00	340.5	Portable Radio S	10/05/99	SL	N/A	404.50	-	-	404.50	-	404.50
289	340-00	340.5	Expand Telephone	10/12/99	SL	N/A	5,080.13	-	-	5,080.13	-	5,080.13
335	340-00	340.5	Epson 8500 prin	07/27/01	SL	N/A	2,220.00	-	-	2,220.00	-	2,220.00
336	340-00	340.5	Software-Comput	09/10/01	SL	N/A	1,195.00	-	-	1,195.00	-	1,195.00
352	340-00	340.5	Software-Comput	01/23/02	SL	N/A	1,295.00	-	-	1,295.00	-	1,295.00

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
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System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
363	340-00	340.5	Office telephonia	02/1/102	SL	7.0	4,265.58	-	-	3,605.44	609.37	4,214.81
370	340-00	340.5	Telephone box sy	02/15/02	SL	7.0	1,041.00	-	-	879.87	148.71	1,028.58
364	340-00	340.5	ACER computers	10/23/02	SL	3.0	2,580.00	-	-	2,580.00	-	2,580.00
365	340-00	340.5	Printer-serial	12/06/02	SL	3.0	1,818.27	-	-	1,818.27	-	1,818.27
279	340-00	340.5	Digital Xerox Cop	09/26/03	SL	7.0	4,210.00	-	-	2,556.08	601.43	3,157.51
306	340-00	340.5	(3) Dimension 240	10/28/03	SL	3.0	3,209.70	-	-	3,209.70	-	3,209.70
314	340-00	340.5	(2) Office XP Softw	11/17/03	SL	3.0	784.29	-	-	784.29	-	784.29
	340-00	340.5	Office Equipment	04/14/04	SL	7.0	2,003.90	-	-	1,001.95	286.27	1,288.22
	340-00	340.5	2 Workabous	04/27/05	SL	7.0	2,200.00	-	-	811.91	314.29	1,126.20
	340-00	340.5	5 Computer Stations	12/20/05	SL	3.0	5,539.60	-	-	3,846.94	1,692.66	5,539.60
	340-00	340.5	Billing Software	01/15/06	SL	5.0	13,550.00	-	-	5,420.00	2,710.00	8,130.00
	340-00	340.5	GPS Equipment	03/01/06	SL	5.0	14,104.00	-	-	4,936.40	2,820.80	7,757.20
	340-00	340.5	Credit Card Machine	04/01/06	SL	5.0	895.00	-	-	298.33	179.00	477.33
	340-00	340.5	Phone System	10/1/2006	SL	5.0	5,377.00	-	-	1,344.25	1,075.40	2,419.65
	347-00	340.5	Handhelds	12/15/2008	SL	7.0	8,300.00	-	-	-	593.00	593.00
	340-00	340.5	Computers (2) & Scanr	1/1/2008	SL	3.0	2,822.76	-	-	-	470.46	470.46
	340-00	340.5	Safe	12/1/2008	SL	10.0	1,799.00	-	-	-	89.95	89.95
Subtotal before dispositions:							196,827.84	-	-	155,421.17	11,591.34	167,012.51
Less dispositions and exchanges:							-	-	-	-	-	-
Net for: 340.5							196,827.84	-	-	155,421.17	11,591.34	167,012.51
343.5							2,000.00	-	-	2,000.00	-	2,000.00
207	343-00	343.5	Leak detector & c	03/1/188	SL	7.0	2,000.00	-	-	174.95	-	174.95
208	343-00	343.5	Lawnmower & wh	08/01/88	SL	7.0	174.95	-	-	620.00	-	620.00
209	343-00	343.5	Air compressor	08/01/88	SL	7.0	620.00	-	-	775.00	-	775.00
210	343-00	343.5	Trailer & tank	03/21/89	SL	7.0	775.00	-	-	585.00	-	585.00
211	343-00	343.5	Floorjack	11/10/89	SL	7.0	585.00	-	-	130.00	-	130.00
212	343-00	343.5	Makita skill saw	07/01/90	SL	7.0	130.00	-	-	400.00	-	400.00
213	343-00	343.5	Jackhammer & A	08/01/90	SL	7.0	400.00	-	-	346.75	-	346.75
214	343-00	343.5	Water pump	10/01/90	SL	7.0	346.75	-	-	159.00	-	159.00
215	343-00	343.5	Battery charger	11/01/90	SL	7.0	299.00	-	-	299.00	-	299.00
216	343-00	343.5	Arc welder	11/01/90	SL	7.0	299.00	-	-	425.43	-	425.43
217	343-00	343.5	Tool box & tools	03/07/91	SL	7.0	425.43	-	-	3,039.23	-	3,039.23
218	343-00	343.5	Chemical feeder &	03/19/91	SL	7.0	3,039.23	-	-	550.00	-	550.00
220	343-00	343.5	Press and band s	04/04/92	SL	7.0	550.00	-	-	858.80	-	858.80
223	343-00	343.5	2 mobile radios	04/02/94	SL	7.0	858.80	-	-	1,335.50	-	1,335.50
226	343-00	343.5	Radio equipment	05/01/97	SL	7.0	1,335.50	-	-	340.00	-	340.00
227	343-00	343.5	225 R Weedeater	07/21/97	SL	7.0	340.00	-	-	775.00	-	775.00
229	343-00	343.5	Pipe saw	10/16/97	SL	7.0	775.00	-	-	9,546.65	-	9,546.65
228	343-00	343.5	Radio (12) and in	10/25/97	SL	7.0	9,546.65	-	-	1,76.40	-	1,76.40
224	343-00	343.5	Pipe rack	11/10/97	SL	7.0	1,76.40	-	-	299.00	-	299.00
225	343-00	343.5	Tool box	11/10/97	SL	7.0	299.00	-	-	416.75	-	416.75
230	343-00	343.5	Kenwood radio	01/16/98	SL	7.0	416.75	-	-	790.43	-	790.43
231	343-00	343.5	Radio TK-762H	08/26/98	SL	7.0	790.43	-	-	-	-	-

HENRY COUNTY WATER DISTRICT # 2 [4422-01]

Depreciation Expense

Financial

For the Period 1/1/2008 - 12/31/2008

System No.	GIL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. 179/Bonus	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation	
290	343-00	343.5	3" Trash Pump (2)	03/05/99	SL	7.0	1,410.92	-	-	1,410.92	-	1,410.92	
291	343-00	343.5	Weedeater	05/07/99	SL	7.0	322.72	-	-	322.72	-	322.72	
292	343-00	343.5	Ladders (2)	05/07/99	SL	7.0	900.00	-	-	900.00	-	900.00	
293	343-00	343.5	Safety Equipment	07/06/99	SL	7.0	889.31	-	-	889.31	-	889.31	
294	343-00	343.5	Weedeater	10/06/99	SL	7.0	384.73	-	-	384.73	-	384.73	
295	343-00	343.5	TS350 Skill Saw &	12/08/99	SL	7.0	957.70	-	-	957.70	-	957.70	
280	343-00	343.5	(2) line locators	05/09/03	SL	7.0	1,813.00	-	-	1,208.67	259.00	1,467.67	
285	347-00	343.5	Toolboxes for me	05/09/03	SL	7.0	2,377.92	-	-	1,585.27	339.70	1,924.97	
	343-00	343.5	Pressure Loggers	12/07/04	SL	7.0	1,041.00	-	-	520.49	148.71	669.20	
	343-00	343.5	Water pump	07/21/04	SL	7.0	1,344.24	-	-	672.11	192.03	864.14	
	343-00	343.5	Asphalt Saw	11/16/05	SL	7.0	899.95	-	-	278.55	128.56	407.11	
Subtotal before dispositions:							36,384.38	-	-	33,173.36	1,068.00	34,241.36	
Less dispositions and exchanges:							-	-	-	-	-	-	-
Net for: 343.5							36,384.38	-	-	33,173.36	1,068.00	34,241.36	

233	345-00	345.5	Case 580K Backh	02/29/88	SL	10.0	24,220.00	-	-	24,220.00	-	24,220.00
234	345-00	345.5	Used Case 450H	10/18/88	SL	10.0	14,000.00	-	-	14,000.00	-	14,000.00
235	345-00	345.5	New Trencher	01/10/90	SL	10.0	30,690.00	-	-	30,690.00	-	30,690.00
236	345-00	345.5	Truck 78 Ford 030	02/12/90	SL	10.0	6,000.00	-	-	6,000.00	-	6,000.00
237	347-00	345.5	Trailer 85 0038	02/12/90	SL	10.0	500.00	-	-	500.00	-	500.00
238	345-00	345.5	Backhoe bucket	08/09/90	SL	10.0	100.00	-	-	100.00	-	100.00
239	345-00	345.5	Case 580	04/04/91	SL	10.0	27,492.00	-	-	27,492.00	-	27,492.00
241	345-00	345.5	Case 580K JLG01	01/01/95	SL	10.0	39,900.00	-	-	39,900.00	-	39,900.00
242	345-00	345.5	89 Ford F600 A30	08/08/96	SL	10.0	9,800.00	-	-	9,800.00	-	9,800.00
263	347-00	345.5	Case 580L Backh	03/22/99	SL	10.0	50,600.00	-	-	44,275.00	5,060.00	49,335.00
272	345-00	345.5	Truck Motor (198	10/05/99	SL	10.0	2,250.00	-	-	1,856.25	225.00	2,081.25
340	345-00	345.5	Backhoe	11/19/01	SL	10.0	55,819.00	-	-	33,956.57	5,581.90	39,538.47
368	347-00	345.5	Dump bed for tr	10/02/02	SL	5.0	6,000.00	-	-	6,000.00	-	6,000.00
282	347-00	345.5	(2) 2003 GMC truc	02/25/03	SL	10.0	77,746.00	-	-	37,577.23	7,774.60	45,351.83
296	347-00	345.5	(2) truck beds	03/07/03	SL	10.0	1,800.00	-	-	870.00	180.00	1,050.00
	345-00	345.5	Hoe Ram	10/17/05	SL	7.0	16,990.00	-	-	5,461.07	2,427.14	7,888.21
	347-00	345.5	2005 Ford Dump Truck	06/01/05	SL	10.0	38,622.22	-	-	9,977.40	3,862.22	13,839.62
	345-00	345.5	Case 560 Backhoe	01/01/06	SL	10.0	61,837.00	-	-	11,852.09	6,183.70	18,035.79
	347-00	345.5	2004 Chevy 1500	1/16/2007	SL	5.0	9,450.00	-	-	1,732.50	1,890.00	3,622.50
	347-00	345.5	2007 Chevy w/ Bed	6/5/2007	SL	5.0	25,734.88	-	-	3,002.44	5,146.98	8,149.42
	345-00	345.5	Case 550 Dozer	11/15/2008	SL	10.0	42,107.00	-	-	-	2,105.35	2,105.35
	345-00	345.5	Case 560 Super M	4/15/2008	SL	10.0	62,800.00	-	-	-	3,140.00	3,140.00

Subtotal before dispositions:							604,458.10	-	-	309,262.55	43,576.89	352,839.44	
Less dispositions and exchanges:							65,712.00	-	-	65,712.00	-	-	65,712.00
Net for: 301.1							538,746.10	-	-	243,550.55	43,576.89	287,127.44	

247	347-00	346.5	Communications	02/01/87	SL	20.0	7,049.38	-	-	7,049.38	-	7,049.38
Subtotal before dispositions:							7,049.38	-	-	7,049.38	-	7,049.38

HENRY COUNTY WATER DISTRICT # 2 [4422-01]
Depreciation Expense
 Financial
 For the Period 1/1/2008 - 12/31/2008

System No.	GL Code	PSC Code	Description	Date in Service	Method / Convention	Life	Cost or Other Basis	Sec. Basis	Salvage / Basis Adj	Beg. Accum. Depreciation	Current Depreciation	Ending Accum. Depreciation
Less dispositions and exchanges:												
Net for: 346.5							7,049.38	-	-	7,049.38	-	7,049.38
347.5												
243	347-00	347.5	Various equipment	10/03/76	SL	25.0	9,135.66	-	-	9,135.66	-	9,135.66
244	347-00	347.5	Cable loader	01/01/77	SL	7.0	1,575.00	-	-	1,575.00	-	1,575.00
245	347-00	347.5	Power operated e	09/05/79	SL	20.0	4,756.84	-	-	4,756.84	-	4,756.84
248	347-00	347.5	Meier test bench	05/08/87	SL	7.0	4,419.49	-	-	4,419.49	-	4,419.49
249	347-00	347.5	Pipe loader	06/28/88	SL	7.0	450.00	-	-	450.00	-	450.00
250	347-00	347.5	Double axle trailer	04/05/91	SL	7.0	800.00	-	-	800.00	-	800.00
246	347-00	347.5	Service equipment	10/01/91	SL	20.0	10,045.00	-	-	10,045.00	-	10,045.00
251	347-00	347.5	18' Trailer S1825	12/05/94	SL	7.0	750.00	-	-	750.00	-	750.00
252	347-00	347.5	Push mower 050	01/06/95	SL	3.0	140.00	-	-	140.00	-	140.00
253	320-	347.5	2100 Lab burner	03/03/96	SL	5.0	1,642.50	-	-	1,642.50	-	1,642.50
255	347-00	347.5	10 T trailer 7806	01/26/98	SL	7.0	7,100.00	-	-	7,100.00	-	7,100.00
256	347-00	347.5	98 25' trailer 7074	07/16/98	SL	7.0	4,000.00	-	-	4,000.00	-	4,000.00
307	347-00	347.5	Hydraulic Ramhoe	04/14/00	SL	10.0	17,308.00	-	-	13,413.70	1,730.80	15,144.50
313	347-00	347.5	Trailer	08/10/00	SL	7.0	755.00	-	-	755.00	-	755.00
309	347-00	347.5	Pipe Wagon	09/08/00	SL	7.0	1,159.80	-	-	1,159.80	-	1,159.80
307	347-00	347.5	Loading forks-Hun	06/07/02	SL	5.0	1,160.00	-	-	1,160.00	-	1,160.00
355	347-00	347.5	Silers Trailer-12 Ton	09/30/04	SL	7.0	7,300.00	-	-	3,650.01	1,042.86	4,692.87
	347-00	347.5	Dozer Trailer	11/08/05	SL	7.0	4,100.00	-	-	1,269.04	585.71	1,854.75
Subtotal before dispositions:							76,597.29	-	-	66,222.04	3,359.37	69,581.41
Less dispositions and exchanges:							-	-	-	-	-	-
Net for: 347.5							76,597.29	-	-	66,222.04	3,359.37	69,581.41
Subtotal before dispositions:							25,517,171.37	-	-	10,527,961.84	807,321.90	11,335,283.74
Less dispositions and exchanges:							65,712.00	-	-	65,712.00	-	65,712.00
Grand Total							25,451,459.37	-	-	10,462,249.84	807,321.90	11,269,571.74

Question #2

Part C.

Answer

This is a general statement in reference to how management has continued to lower operating costs.

Examples:

1. District personnel perform line extensions and line replacement.
2. Maintenance performed on District's plant, booster, pumps, tanks, ext. extending the life of these items.
3. Procedures put in place to streamline workforce efforts.
4. District personnel now perform some duties that were previously contracted out.

Question #2

Part D.

Answer

The District agrees.

Question #3

Answer

The correct miscellaneous service revenue should be 46,514 as set out in the annual report.

Upon review of the annual report there is no amount of 90,000.00 shown as interest income. This is an error in the application.

Question #4

Answer

No. Audit adjustment #34 refers to case no. 2009-00264 currently before the commission.

See attachment:

Question #5

Answer

The District feels that its chart of accounts materially is in line with the uniform system of accounts and is more detailed.

See attachment:

Mc CARTHY LAKE - Clarence Davis' old Farm

Acquired PRIVATE 3" WATER LINE 4,400' of 3" LINE

x 8

35200⁰⁰

VALUE of Acquired LAKE

* MATERIAL & Supplies

(1)	2" x 4" TAPPING SADDLE	37.36	
(1)	2" x 3" BRASS NIPPLE	12.24	
(1)	2" THREADED VALVE	197.96	
(1)	2" x 3" C.I. REDUCER	68.35	
(1)	3" MJ GATE VALVE	290.22	
(1)	ALUMINUM VALVE TOP WITH LID	72.60	
(1)	3" 1.5 REPAIR CLAMPS 56.25 ea.	393.75	
	180' OF 3" PVC PIPE	1.35 per Foot	243.00
	120' OF 6" PVC PIPE	4.73 " "	567.60
(10)	BALES OF STRAW @ 3.75 EA		37.50

COST INCURRED BY WATER DIST. ACROSS LAKE WAS DONATED

Sub-09
Purchase for
P&S = 175

* LABOR

215 HOURS	1322.00
	952.90
	330.00

2604⁹⁰

2964.90 TOTAL

Pin Tax 2604⁹⁰ x 9%
 Retention 2604⁹⁰ x 1.5%
 EE 2604⁹⁰ x 20%

ENGINEERING - NO INVOICE YET

234.44
 231.60
 220.92

41607⁵⁶

Do not use -

Henry County Water District #2

Account Listing

May 14, 2010

Account	Type
131-14 Cust Line Ext Escrow	Bank
131-15 Cust Contribution Refund	Bank
131-17 Impact Charge Escrow	Bank
131-2 Revenue Account	Bank
131-3 Operations Account	Bank
131-4 Bond & Interest Account	Bank
131-5 Depreciation Account	Bank
131-6 Escrow Account	Bank
131-7 Improvement Proj Account	Bank
141-1 Accts Rec Returned Che...	Accounts Receivable
141 Accounts Receivable	Accounts Receivable
142 Other Accounts Receivable	Accounts Receivable
105 Work In Progress	Other Current Asset
131-1 Cash on Hand	Other Current Asset
132 Special Deposits	Other Current Asset
135-1 Temp Cash Investment S...	Other Current Asset
135-2 Temp Cash Invst Depr Fd	Other Current Asset
135 Tempoary Cash Investments	Other Current Asset
141-1 Accts Rec--returned check	Other Current Asset
143 Accum Prov for Uncoll Acct	Other Current Asset
151 Plant Material & Supplies	Other Current Asset
162-1 Prepaid Insurance	Other Current Asset
162-2 Prepaid Maintenance	Other Current Asset
171 Accrued Interest Receivable	Other Current Asset
174 Construction Grant Receive	Other Current Asset
108-1 Accu Depr/Office Equip	Fixed Asset
108-2 Accu Depr/Serv Equip	Fixed Asset
108-3 Accu Depr/New Building	Fixed Asset
108-4 Accrued Dep/Meters	Fixed Asset
108-5 Accu Depr/Shop Equip	Fixed Asset
108-6 Accu Depr/Power Equip...	Fixed Asset
108-7 Accu Depr/Water Treatm...	Fixed Asset
108 Accu Depr/strts & Inprov	Fixed Asset
303 Land & Land Rights	Fixed Asset
304-1 New Building	Fixed Asset
304-5 Structures Improvements P	Fixed Asset
304 System Betterment	Fixed Asset
311 Pumping Equipment	Fixed Asset
320 Water Treatment Equipment	Fixed Asset
334-4 Meter & Meter Inst- T&D	Fixed Asset
340 Office Furniture & Equip	Fixed Asset
343 Tools, Shop & Garage Equip	Fixed Asset
345 Power Operated Equipment	Fixed Asset
347 Service Equipment	Fixed Asset
231 Accounts Payable	Accounts Payable
Chase-VISA	Credit Card
231-2 Construction Ret payable	Other Current Liability
233 CNH Capital	Other Current Liability
235 Customer Deposits	Other Current Liability
236-2 Retirement Payable	Other Current Liability
237-3 Accrued Interest-Cust Dep	Other Current Liability
237-4 Accrued Interest-98 Issue	Other Current Liability
241-1 Social Security Payment	Other Current Liability
241-10 Medicare Payment	Other Current Liability
241-11 KY State Retirement Emp	Other Current Liability
241-12 Other Withholding	Other Current Liability
241-13 Eminence School Tax	Other Current Liability
241-2 Federal Withholding	Other Current Liability
241-3 KY State Withholding	Other Current Liability
241-4 Ky Sales Tax	Other Current Liability
241-5 Henry School Tax	Other Current Liability
241-6 Trimble School Tax	Other Current Liability
241-7 Carroll School Tax	Other Current Liability
241-8 Oldham School Tax	Other Current Liability
241-9 Shelby School Tax	Other Current Liability
242-1 Accrued Payroll Taxes	Other Current Liability
242-2 Accrued Wages	Other Current Liability
242 Accrued Vacation	Other Current Liability

Henry County Water District #2

Account Listing

May 14, 2010

Account	Type
Payroll Liabilities	Other Current Liability
181-1 Unamortized Debt 2003 ...	Long Term Liability
181 Amortized Debt Disc	Long Term Liability
221-10 Regions Mgn Keg 2006	Long Term Liability
221-6 KRWFC 5th-3rd 2003	Long Term Liability
221-8 H&L 1998 Bond Issue	Long Term Liability
221-9 KRWFC 5th-3rd 2001 iss...	Long Term Liability
224-1 SRECC No Int Loan	Long Term Liability
243 Funds Held Future Lines	Long Term Liability
214 Approp Retained Earnings	Equity
215-1 R/E from income bf cont	Equity
215-2 Donated cap-cont in aid	Equity
215-3 Donated cap-tap on fees	Equity
215-4 Donated Cap- Grants	Equity
215 Unapporp Retained Earnings	Equity
Opening Bal Equity	Equity
414 Gain/Loss on sale of PP&E	Income
419 Interest	Income
419 Interest:Bond & Interest	Income
419 Interest:Cust Line Ext Escr...	Income
419 Interest:Customer Contrib ...	Income
419 Interest:Depreciation Acct	Income
419 Interest:Impact Chg Escrow	Income
419 Interest:Improvement Proj ...	Income
419 Interest:Inprovement Project	Income
419 Interest:Operations Acct Int...	Income
419 Interest:Revenue Acct. Inte...	Income
432-1 Tap on Fees	Income
432-2 Contributinal Grant	Income
432-3 Cust Contrib Line Payback	Income
433 Impact Fee	Income
461-11 Metered Sales-Henry	Income
461-12 Metered Sales-Trimble	Income
461-13 Metered Sales-Carroll	Income
461-14 Metered Sales-Oldham	Income
461-18 Metered Sales- Eminence	Income
461-19 Metered Sales-Shelby	Income
461-2 Metered Sales-Wholsale	Income
470 Penalties/ Late Charges	Income
471-1 Connections & Transfers	Income
472-1 Credit Card Service Chgs	Income
473-1 Bank Chgs for RCK	Income
474-1 At Door Collection Fee	Income
475-1 Miscellaneous Income	Income
476-1 Other Income	Income
476-1 Other Income:Delinquent...	Income
476-1 Other Income:Escrow lin...	Income
476-1 Other Income:Extend line...	Income
476-1 Other Income:Health Ins...	Income
476-1 Other Income:Materials &...	Income
476-1 Other Income:Office Sup...	Income
476-1 Other Income:Outstandin...	Income
476-1 Other Income:Prepaid In...	Income
400 Hydraulic Analysis	Expense
408-12 Payroll Taxes Employer	Expense
601-1 Employee Salaries	Expense
603-8 Commissioners Per Diem	Expense
604-1 Employee Benefits	Expense
604-1 Medical	Expense
604-1 Retirement Employee	Expense
609 Depreciation Expenses	Expense
610-1 Water	Expense
615-1A Electric, Office	Expense
615-2 Gas, Office	Expense
615-3 Water, Office	Expense
615-4 Sewer, Office	Expense
615-5 Garbage, Office	Expense
615-6 Garbage, Plant	Expense

Henry County Water District #2
Account Listing
May 14, 2010

Account	Type
616-1 Electric, Distribution	Expense
616-2 Elect Plant & Wellfield	Expense
618-1 Chemicals	Expense
618-2 Plant Supplies	Expense
620-1 Materials & Supplies	Expense
620-2 Service Department Suppli	Expense
620-6 Office ACH Fee	Expense
620-7 Office Supplies	Expense
620-8 Office Postage	Expense
620-8 Office Supplies, Office	Expense
620-9 Office Supplies-Plant	Expense
620-9 Office Supplies Other	Expense
627-1 Int 2001 Issue	Expense
627-10 Interest Expense-CNH	Expense
627-2 Int KRWA 2003 Issue	Expense
627-5 Int On H&L 1998 Issue	Expense
627-6 Int KRWFC Series 2006 B	Expense
627-7 Trustee Fee	Expense
627-8 RECC 2008 Loan	Expense
627-9 2008A REGIONS	Expense
628 Amortization of Debt Disc	Expense
631-1 Cont Serv Mowing	Expense
631-2 Cont Serv Plant	Expense
631-3 Cont Serv-Accounting Fees	Expense
631-4 Cont Serv Office Cleaning	Expense
631-4 Contr Serv Office	Expense
631-4 Contr Serv Office:GPS	Expense
631-4 Contr Serv Office:Office ...	Expense
631-4 Contr Serv Office:Pest C...	Expense
631-4 Contr Serv Office:Rugs	Expense
631-5 Contr Serv Mtr Repair	Expense
631-6 Contr Serv RR Crossings	Expense
631-8 Engineering	Expense
632-8 Contr Serv Acct/AD&G	Expense
633-8 Contr Serv Legal/AD&G	Expense
633-8 Legal	Expense
634-2 Cont Serv- Meter Readings	Expense
634-3 Contract Serv MGT MAINT	Expense
635 Credit Card Machine Fee	Expense
636 Contractual Services	Expense
650-4 Service Vehicle Maint.	Expense
650-5 Bkhoe & Trk Fuel	Expense
650-8 Mileage	Expense
656-1 Insur Vehicle/Operation	Expense
656-8 Bonds	Expense
657-1 General Insurance	Expense
657-2 Insurance Gen liab/maint	Expense
658-1 Insur Wkmns Comp/Oper...	Expense
660-8 Advertising Expense	Expense
667-1 School & Related Expens...	Expense
670-7 Bad Debt Expense	Expense
671-1 Misc Exp Debt Insurance	Expense
672-1 Water Analysis	Expense
673-1 Repairs Equipment	Expense
674-1 Office Building Repairs	Expense
675-7 Plant & Well Field Repair	Expense
676-1 Repairs Other	Expense
677-1 Utilities-Telephone	Expense
678-1 Cellular Phones	Expense
679-1 Land Lines	Expense
680-1 Online Services	Expense
681-1 Pagers	Expense
682-1 Reprs, Serv. Dept. Equipi	Expense
683-1 Dues & Subscriptions	Expense
684-1 PSC Assessment	Expense
685-1 Miscellaneous Exp.	Expense
Reconciliation Discrepancies	Expense
427-4 Interest on Cust Accts	Other Income