

**GENERAL JOURNAL ENTRY**

REF. NO. \_\_\_\_\_ DIVISION PEU TYPE G/L SOURCE JE 901

DATE	ACCT. NO.	DESCRIPTION	DEBIT	CREDIT
'1/2010	7103-000-001	PROPERTY HELD FUTURE USE-NC	64,299.00	
	7105-222-001	CWIP: CONTRACTOR CLEARING	28,397.47	
	7108-000-001	ACCUMULATED DEPRECIATION		294,503.72
	7108-001-001	ACCUM DEPREC: COST OF REMOVAL	87,137.86	
	7108-002-001	ACCUMULATED DEPRECIATION: LOSS	192,959.84	
	7133-100-001	OTHER SPECIAL DEPOSITS - NC	30,000.00	
	7141-000-001	A/R: BILLED WATER REVENUE	76,908.18	
	7143-901-001	ALLOWANCE FOR DOUBTFUL ACCTS		7,744.30
	7151-000-001	INVENTORY:	925.00	
	7162-700-001	PREPAID EXPENSES	450.00	
	7163-310-001	PREPAID PROPERTY TAXES	15,252.99	
	7173-150-001	A/R: UNBILLED WATER REVENUE	59,248.00	
	7173-200-001	A/R: UNBILLED WATER REV-RECOUP		240,363.67
	7173-153-001	AR UNBIL REV: CAP RECOV RECOUP	409,836.19	
	7181-000-001	UNAMORTIZED DEBT EXPENSE	12,804.00	
	7186-000-001	PHASE II & V WAIVER - NO CNTRY	119.44	
	7186-285-001	GRANT AVAILABILITY STUDY - NC	7,911.00	
	7186-700-001	N CONWAY WATER INTERCONNECT	109,658.29	
	7211-000-001	ADDITIONAL PAID IN CAPITAL		2,000,000.00
	7215-500-001	RETAINED EARNINGS BEG - PEU	706,385.64	
	7221-005-001	SRF FUNDING - BIRCH HILL		1,710,000.00
	7221-006-001	SRF FUNDING - LOCKE LAKE		79,374.87
	7221-100-001	CURRENT PORTION LONG TERM DEBT		94,177.62
	7223-202-001	INTERCO DIV PAY/REC: NC/PAC		1,723,150.00
	7223-800-001	INTERCO PAY/REC: PAC-NC/PCP		725,389.11
<i>See Attached Trial</i>	<del>7231-000-001</del>	<del>ACCOUNTS PAYABLE</del>		<del>8,008.67</del>
	7233-300-001	INTERCO PAY/REC: PEU/PCP	6,159,985.64	
	7233-500-001	INTERCO PAY/REC: PEU/PWS		3,904.58
	7233-700-001	INTERCO PAY/REC: PEU/PWW		1,152,547.27
	7233-600-001	INTERCO PAY/REC: PEU/PAC	4,279.38	
	7235-250-001	HARDSHIP CASES: CREDITS		2.03
	7236-115-001	LOCAL PROPERTY TAXES PAYABLE		5,300.11
	7237-110-001	ACCRUED INTEREST LTD		22,553.85
	7241-300-001	MISC CURRENT ACCRUED LIABILITY		4,101.88
	7241-350-001	ACCRUED LIABILITY - RETAINAGE		35,656.00
	7271-200-001	CONTRIBUTIONS IN AID OF CONST		32,769.17
	7272-101-001	RESERVE FOR AMORT OF CIAC:PEU	12,192.73	
	7282-200-001	DEFERRED INCOME TAXES		585,642.00
	7301-000-001	ORGANIZATION EXPENSE	187,825.44	
	7303-100-001	LAND	142,218.96	
	7303-240-001	EASEMENTS	252,742.93	

**GENERAL JOURNAL ENTRY**

REF. NO. \_\_\_\_\_ DIVISION PEU TYPE G/L SOURCE JE 901

DATE	ACCT. NO.	DESCRIPTION	DEBIT	CREDIT
	7304-100-001	SOURCE OF SUPPLY STRUCTURES	311,900.33	
	7304-100-001	SOURCE OF SUPPLY STRUCTURES	962,837.94	
	7304-200-001	POWER & PUMPING STRUCTURES	3,790.00	
	7304-550-001	BOOSTER STATIONS	8,674.26	
	7304-800-001	WTP-STRUCTURES:	1,451.88	
	7307-100-001	WELLS & SPRINGS	234,750.92	
	7307-210-001	WELL PUMPING & PIPING	17,672.19	
	7309-200-001	SUPPLY MAINS:S/S PUMPING PLANT	444,665.27	
	7310-000-001	POWER GENERATION EQUIPMENT	35,079.30	
	7311-200-001	ELECTRIC PUMPING EQUIPMENT	251,485.22	
	7311-210-001	PUMPING EQUIPMENT: PUMPS	2,125.82	
	7320-000-001	PURIFICATION SYSTEM EQUIPMENT	3,337.07	
	7320-200-001	WATER TREATMENT EQUIPMENT	250,054.73	
	7330-000-001	DISTRIBUTION RES & STANDPIPES	602,545.82	
	7331-002-001	PAVEMENTS - DIST MAINS	43,756.14	
	7331-003-001	PAVEMENTS-GATE VALVES	460.24	
	7331-100-001	TRANSMISSION MAINS	511,814.44	
	7331-200-001	DISTRIBUTION MAINS - NEW	856,035.22	
	7331-250-001	DIST MAINS: GATE VALVES	103,765.38	
	7333-004-001	PAVEMENTS: SERVICES	960.00	
	7333-100-001	NEW SERVICES	134,979.97	
	7333-200-001	RENEWED SERVICES	70,475.96	
	7334-000-001	METERING EQUIPMENT	248,144.64	
	7335-000-001	FIRE PROT EQUIP: HYDRANTS	25,875.27	
	7339-000-001	OTHER TRANS/DIST EQUIPMENT	18,226.08	
	7340-100-001	OFFICE FURN/EQUIP	2,688.66	
	7343-000-001	SHOP EQUIPMENT	32,119.38	
	7344-000-001	LAB EQUIPMENT	3,119.95	
	7346-000-001	COMMUNICATION EQUIPMENT	31,081.60	
	7347-110-001	COMPUTER EQUIPMENT	9,237.58	
	7233-600-001	INTERCO PAY/REC: PEU/PAC		496,946.06
				54,950,460.39
		<b>Total</b>	<b>13,684,649.24</b>	<b>13,684,649.24</b>

To reclass North Country Assets to PEU as of 1/1/10

**★ COMPLETED**

**Stamp POSTED**

**FEB 08 2010**

*JMC*

AUTHORIZED SIGNATURE: *[Signature]*

2/8/10

*[Handwritten signatures]*

## GENERAL JOURNAL ENTRY

REF. NO. \_\_\_\_\_ DIVISION \_\_\_\_\_ PAC \_\_\_\_\_ TYPE \_\_\_\_\_ G/L \_\_\_\_\_ SOURCE JE 902

DATE	ACCT. NO.	DESCRIPTION	DEBIT	CREDIT
1/1/2010	6103-000-002	PROPERTY HELD FUTURE USE-NC		64,299.00
	6105-222-002	CWIP: CONTRACTOR CLEARING - NC		28,397.47
	6108-000-002	ACCUMULATED DEPREC: NO COUNTRY	294,503.72	
	6108-001-002	ACCUM DEPRECIATION - COR NC		87,137.86
	6108-002-002	ACCUM DEPREC: LOSS - NO CNTRY		192,959.84
	6133-100-002	OTHER SPECIAL DEPOSITS - NC		30,000.00
	6141-000-002	A/R BILLED WATER REVENUE - NC		76,908.18
	6143-901-002	ALLOW FOR DOUBTFUL ACCOUNTS-NC	7,744.30	
	6151-700-002	INVENTORY: NORTH COUNTRY		925.00
	6162-700-002	PREPAID EXPENSE: NORTH COUNTRY		450.00
	6163-310-002	PREPAID PROPERTY TAXES: NC		15,252.99
	6173-150-002	A/R UNBILLED WATER-N COUNTRY		59,248.00
	6173-152-002	A/R UNBILLED REV:RECOUPMENT-NC	240,363.67	
	6173-153-002	A/R UNBILLREV:CAP RECOVERY RECP		409,836.19
	6181-000-002	UNAMORTIZED DEBT EXP:NC		12,804.00
	6186-000-002	PHASE II & V WAIVER - NO CNTRY		119.44
	6186-280-002	GRANT AVAILABILITY STUDY - NC		7,911.00
	6186-700-002	N CONWAY WATER INTERCONNECT		109,658.29
	6211-000-002	ADDITIONAL PAID IN CAPITAL-NC	2,000,000.00	
	6215-500-002	RETAINED EARNINGS: NOR COUNTRY		706,385.64
	6221-100-002	SRF FUNDING - BIRCH HILL	1,710,000.00	
	6221-101-002	SRF FUNDING - LOCKE LAKE	79,374.87	
	6221-200-002	CURRENT PORTION: LTD - NC	94,177.62	
	6223-202-002	INTERCO ADV-PCP PROM NOTE 5/18	1,723,150.00	
	6223-800-002	INTERCO LOAN NC-INTEGRATED	725,389.11	
	6231-000-002	ACCOUNTS PAYABLE-NORTH COUNTRY	8,008.67	
	6233-100-002	INTERCO DIV PAY/REC: NC/PAC	4,959,460.39	
	6233-300-002	INTERCO PAY/REC: PAC-NC/PCP		6,159,985.64
	6233-500-002	INTERCO PAY/REC: PAC-NC/PWS	3,904.58	
	6233-600-002	INTERCO PAY/REC: PAC-NC/PWW	1,152,547.27	
	6233-700-002	INTERCO PAY/REC: PAC-NC/PEU		4,279.38
	6235-250-002	HARSHIP ACCT: NORTH COUNTRY	2.03	
	6236-115-002	LOCAL PROPERTY TAXES PAYABLE	5,300.11	
	6237-110-002	ACCRUED INTEREST:NORTH COUNTRY	22,553.85	
	6241-300-002	MISC ACCRUED LIAB:NORTH COUNTR	4,101.88	
	6241-350-002	ACCRUED LIAB: RETAINAGE-NC	35,656.00	
	6271-200-002	CIAC: NORTH COUNTRY	32,769.17	
	6272-101-002	RESERVE FOR AMORT - CIAC: NC		12,192.73
	6282-200-002	DEF INCOME TAX: NORTH COUNTRY	585,642.00	
	6301-000-002	ORGANIZATION EXP:NORTH COUNTRY		187,825.44
	6303-000-002	LAND		142,218.96
	6303-300-002	EASEMENTS - NORTH COUNTRY		252,742.93
	6304-000-002	STRUCTURES: NORTH COUNTRY		311,900.33

**GENERAL JOURNAL ENTRY**

REF. NO. \_\_\_\_\_ DIVISION     PAC     TYPE     G/L     SOURCE     JE 902    

DATE	ACCT. NO.	DESCRIPTION	DEBIT	CREDIT
	6304-100-002	SOURCE OF SUPPLY STRUCTURES		962,837.94
	6304-200-002	POWER & PUMPING STRUCT: NC		3,790.00
	6304-550-002	BOOSTER STATIONS:NORTH COUNTRY		8,674.26
	6304-800-002	WTP-STRUCTURES: NORTH COUNTRY		1,451.88
	6307-100-002	WELLS & SPRINGS: NORTH COUNTRY		234,750.92
	6307-210-002	WELLS - PUMP & PIPING: NC		17,672.19
	6309-000-002	SUPPLY MAINS: NORTH COUNTRY		444,665.27
	6310-000-002	POWER GENERATED EQUIP: NC		35,079.30
	6311-000-002	ELEC PUMP EQUIP:NORTH COUNTRY		251,485.22
	6311-210-002	PUMPS(ELC PUMPING EQUIP)-NC		2,125.82
	6320-000-002	PURIFICATION SYSTEM EQUIPMENT		3,337.07
	6320-200-002	WATER TREATMENT EQUIPMENT: NC		250,054.73
	6330-000-002	DIST RESERVIORS & STANDPIPES		502,545.82
	6331-002-002	DISTRIBUTION MAINS-PAVING: NC		43,756.14
	6331-003-002	PAVEMENTS-GATE VALVES-NC		460.24
	6331-100-002	TRANSMISSION MAINS - NC		511,814.44
	6331-200-002	DISTRIBUTION MAINS: N COUNTRY		856,035.22
	6331-250-002	DIST MAINS:GATE VALVES-NC		103,765.38
	6333-004-002	PAVING: SERVICES NORTH COUNTRY		960.00
	6333-100-002	SERVICES		134,979.97
	6333-200-002	RENEWED SERVICES: NORTH COUNTR		70,475.96
	6334-000-002	METERING EQUIPMENT NO COUNTRY		248,144.64
	6335-000-002	HYDRANTS: NORTH COUNTRY		25,875.27
	6339-000-002	OTHER PLANT & MISC EQUIP: NC		18,226.08
	6340-100-002	OFFICE FURN/EQUIP:NORTH COUNTR		2,688.66
	6343-000-002	SHOP EQUIPMENT: NORTH COUNTRY		32,119.38
	6344-000-002	LAB EQUIPMENT: NORTH COUNTRY		3,119.95
	6346-000-002	COMMUNICATIONS EQUIP - NC		31,081.60
	6347-110-002	COMPUTER EQUIPMENT-N COUNTRY		9,237.58
	6233-100-001	INTERCO DIV PAY/REC: PAC/NC		4,959,460.39
	6233-700-001	INTERCO PAY/REC: PAC/PEU	4,959,460.39	
		<b>Total</b>	<b>18,644,109.63</b>	<b>18,644,109.63</b>

COMMENT:		<b>Stamp:</b>
	To reclass North Country Assets to PEU as of 1/1/10	

**AUTHORIZED SIGNATURE:** \_\_\_\_\_

GENERAL LEDGER TRIAL BALANCE

Ranges: Period 01/01/2010 To 01/31/2010  
 All Accounts Selected  
 With Detail  
 Active Accounts Only  
 Financial Entity NRTCY NORTH COUNTRY DIVISION  
 By Account Number

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
6103-000-002 ✓	PROPERTY HELD FUTURE USE-NC					
Account Total:		64,299.00	.00	.00	.00	64,299.00 ✓
Account 6103-	Totals:	64,299.00	.00	.00	.00	64,299.00
6105-222-002 ✓	CWIP: CONTRACTOR CLEARING - NC					
Account Total:		28,397.47	.00	.00	.00	28,397.47 ✓
Account 6105-	Totals:	28,397.47	.00	.00	.00	28,397.47
6108-000-002 ✓	ACCUMULATED DEPREC: NO COUNTRY					
Account Total:		294,503.72CR	.00	.00	.00	294,503.72CR ✓
6108-001-002 ✓	ACCUM DEPRECIATION - COR NC					
Account Total:		87,137.86	.00	.00	.00	87,137.86 ✓
6108-002-002 ✓	ACCUM DEPREC: LOSS - NO CNTRY					
Account Total:		192,959.84	.00	.00	.00	192,959.84 ✓
Account 6108-	Totals:	14,406.02CR	.00	.00	.00	14,406.02CR
6133-100-002 ✓	OTHER SPECIAL DEPOSITS - NC					
Account Total:		30,000.00	.00	.00	.00	30,000.00 ✓
Account 6133-	Totals:	30,000.00	.00	.00	.00	30,000.00
6141-000-002 ✓	A/R BILLED WATER REVENUE - NC					
Account Total:		76,908.18	.00	.00	.00	76,908.18 ✓
Account 6141-	Totals:	76,908.18	.00	.00	.00	76,908.18
6143-901-002 ✓	ALLOW FOR DOUBTFUL ACCOUNTS-NC					
Account Total:		7,744.30CR	.00	.00	.00	7,744.30CR ✓
Account 6143-	Totals:	7,744.30CR	.00	.00	.00	7,744.30CR
6151-700-002 ✓	INVENTORY: NORTH COUNTRY					

GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Account Total:		925.00	.00	.00	.00	925.00 ✓
Account 6151-	Totals:	925.00	.00	.00	.00	925.00
6162-700-002 ✓	PREPAID EXPENSE: NORTH COUNTRY					
Account Total:		450.00	.00	.00	.00	450.00 ✓
Account 6162-	Totals:	450.00	.00	.00	.00	450.00
6163-310-002 ✓	PREPAID PROPERTY TAXES: NC					
Account Total:		15,252.99	.00	.00	.00	15,252.99 ✓
Account 6163-	Totals:	15,252.99	.00	.00	.00	15,252.99
6173-150-002 ✓	A/R UNBILLED WATER-N COUNTRY					
Account Total:		59,248.00	.00	.00	.00	59,248.00 ✓
6173-152-002 ✓	A/R UNBILLED REV:RECOUPMENT-NC					
Account Total:		240,363.67CR	.00	.00	.00	240,363.67CR ✓
6173-153-002 ✓	A/R UNBILLREV:CAP RECOVERY RECP					
Account Total:		409,836.19	.00	.00	.00	409,836.19 ✓
Account 6173-	Totals:	228,720.52	.00	.00	.00	228,720.52
6181-000-002 ✓	UNAMORTIZED DEBT EXP:NC					
Account Total:		12,804.00	.00	.00	.00	12,804.00 ✓
Account 6181-	Totals:	12,804.00	.00	.00	.00	12,804.00
6186-000-002 ✓	PHASE II & V WAIVER - NO CNTRY					
Account Total:		119.44	.00	.00	.00	119.44 ✓
6186-280-002 ✓	GRANT AVAILABILITY STUDY - NC					
Account Total:		7,911.00	.00	.00	.00	7,911.00 ✓
6186-700-002 ✓	N CONWAY WATER INTERCONNECT					
Account Total:		109,658.29	.00	.00	.00	109,658.29 ✓
Account 6186-	Totals:	117,688.73	.00	.00	.00	117,688.73
6211-000-002 ✓	ADDITIONAL PAID IN CAPITAL-NC					

GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
-----						
Account Total:		2,000,000.00CR	.00	.00	.00	2,000,000.00CR ✓
Account 6211-	Totals:	2,000,000.00CR	.00	.00	.00	2,000,000.00CR
6215-500-002 ✓	RETAINED EARNINGS: NOR COUNTRY					
	Trx-Date	Dr-Amount	Cr-Amount	Acct Running Bal	Source	Reference
	01/01/2010	110,036.48		110,036.48	GJ0901	Retained Earnings Reclass
Account Total:		596,349.16	110,036.48	.00	110,036.48	706,385.64 ✓
Account 6215-	Totals:	596,349.16	110,036.48	.00	110,036.48	706,385.64
6221-100-002 ✓	SRF FUNDING - BIRCH HILL					
Account Total:		1,710,000.00CR	.00	.00	.00	1,710,000.00CR ✓
6221-101-002 ✓	SRF FUNDING - LOCKE LAKE					
Account Total:		79,374.87CR	.00	.00	.00	79,374.87CR ✓
6221-200-002 ✓	CURRENT PORTION: LTD - NC					
Account Total:		94,177.62CR	.00	.00	.00	94,177.62CR ✓
Account 6221-	Totals:	1,883,552.49CR	.00	.00	.00	1,883,552.49CR
6223-202-002 ✓	INTERCO ADV-PCP PROM NOTE 5/18					
Account Total:		1,723,150.00CR	.00	.00	.00	1,723,150.00CR ✓
6223-800-002 ✓	INTERCO LOAN NC-INTEGRATED					
Account Total:		725,389.11CR	.00	.00	.00	725,389.11CR ✓
Account 6223-	Totals:	2,448,539.11CR	.00	.00	.00	2,448,539.11CR
6231-000-002 ✓	ACCOUNTS PAYABLE-NORTH COUNTRY					
Account Total:		8,008.67CR	.00	.00	.00	8,008.67CR ✓
Account 6231-	Totals:	8,008.67CR	.00	.00	.00	8,008.67CR
6233-100-002 ✓	INTERCO DIV PAY/REC: NC/PAC					
Account Total:		4,959,460.39CR	.00	.00	.00	4,959,460.39CR ✓
6233-300-002 ✓	INTERCO PAY/REC: PAC-NC/PCP					
Account Total:		6,159,985.64	.00	.00	.00	6,159,985.64 ✓
6233-500-002 ✓	INTERCO PAY/REC: PAC-NC/PWS					
Account Total:		3,904.58CR	.00	.00	.00	3,904.58CR ✓

## GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
6233-600-002 ✓	INTERCO PAY/REC: PAC-NC/PWW					
Account Total:		1,152,547.27CR	.00	.00	.00	1,152,547.27CR ✓
6233-700-002 ✓	INTERCO PAY/REC: PAC-NC/PEU					
Account Total:		4,279.38	.00	.00	.00	4,279.38 ✓
Account 6233-	Totals:	48,352.78	.00	.00	.00	48,352.78
6235-250-002 ✓	HARSHIP ACCT: NORTH COUNTRY					
Account Total:		2.03CR	.00	.00	.00	2.03CR ✓
Account 6235-	Totals:	2.03CR	.00	.00	.00	2.03CR
6236-115-002 ✓	LOCAL PROPERTY TAXES PAYABLE					
Account Total:		5,300.11CR	.00	.00	.00	5,300.11CR ✓
Account 6236-	Totals:	5,300.11CR	.00	.00	.00	5,300.11CR
6237-110-002 ✓	ACCRUED INTEREST:NORTH COUNTRY					
Account Total:		22,553.85CR	.00	.00	.00	22,553.85CR ✓
Account 6237-	Totals:	22,553.85CR	.00	.00	.00	22,553.85CR
6241-300-002 ✓	MISC ACCRUED LIAB:NORTH COUNTR					
Account Total:		4,101.88CR	.00	.00	.00	4,101.88CR ✓
6241-350-002 ✓	ACCRUED LIAB: RETAINAGE-NC					
Account Total:		35,656.00CR	.00	.00	.00	35,656.00CR ✓
Account 6241-	Totals:	39,757.88CR	.00	.00	.00	39,757.88CR
6271-200-002 ✓	CIAC: NORTH COUNTRY					
Account Total:		32,769.17CR	.00	.00	.00	32,769.17CR ✓
Account 6271-	Totals:	32,769.17CR	.00	.00	.00	32,769.17CR
6272-101-002 ✓	RESERVE FOR AMORT - CIAC: NC					
Account Total:		12,192.73	.00	.00	.00	12,192.73 ✓
Account 6272-	Totals:	12,192.73	.00	.00	.00	12,192.73
6282-200-002 ✓	DEF INCOME TAX: NORTH COUNTRY					



## GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Account Total:		585,642.00CR	.00	.00	.00	585,642.00CR
Account 6282-	Totals:	585,642.00CR	.00	.00	.00	585,642.00CR
6301-000-002 ✓	ORGANIZATION EXP:NORTH COUNTRY					
Account Total:		187,825.44	.00	.00	.00	187,825.44 ✓
Account 6301-	Totals:	187,825.44	.00	.00	.00	187,825.44
6303-000-002 ✓	LAND					
Account Total:		142,218.96	.00	.00	.00	142,218.96 ✓
6303-300-002 ✓	EASEMENTS - NORTH COUNTRY					
Account Total:		252,742.93	.00	.00	.00	252,742.93 ✓
Account 6303-	Totals:	394,961.89	.00	.00	.00	394,961.89
6304-000-002 ✓	STRUCTURES: NORTH COUNTRY					
Account Total:		311,900.33	.00	.00	.00	311,900.33 ✓
6304-100-002 ✓	SOURCE OF SUPPLY STRUCTURES					
Account Total:		962,837.94	.00	.00	.00	962,837.94 ✓
6304-200-002 ✓	POWER & PUMPING STRUCT: NC					
Account Total:		3,790.00	.00	.00	.00	3,790.00 ✓
6304-550-002 ✓	BOOSTER STATIONS:NORTH COUNTRY					
Account Total:		8,674.26	.00	.00	.00	8,674.26 ✓
6304-800-002 ✓	WTP-STRUCTURES: NORTH COUNTRY					
Account Total:		1,451.88	.00	.00	.00	1,451.88 ✓
Account 6304-	Totals:	1,288,654.41	.00	.00	.00	1,288,654.41
6307-100-002 ✓	WELLS & SPRINGS: NORTH COUNTRY					
Account Total:		234,750.92	.00	.00	.00	234,750.92 ✓
6307-210-002 ✓	WELLS - PUMP & PIPING: NC					
Account Total:		17,672.19	.00	.00	.00	17,672.19 ✓
Account 6307-	Totals:	252,423.11	.00	.00	.00	252,423.11
6309-000-002 ✓	SUPPLY MAINS: NORTH COUNTRY					

## GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Account Total:		444,665.27	.00	.00	.00	444,665.27 ✓
Account 6309-	Totals:	444,665.27	.00	.00	.00	444,665.27
6310-000-002 ✓	POWER GENERATED EQUIP: NC					
Account Total:		35,079.30	.00	.00	.00	35,079.30 ✓
Account 6310-	Totals:	35,079.30	.00	.00	.00	35,079.30
6311-000-002 ✓	ELEC PUMP EQUIP:NORTH COUNTRY					
Account Total:		251,485.22	.00	.00	.00	251,485.22 ✓
6311-210-002 ✓	PUMPS(ELC PUMPING EQUIP)-NC					
Account Total:		2,125.82	.00	.00	.00	2,125.82 ✓
Account 6311-	Totals:	253,611.04	.00	.00	.00	253,611.04
6320-000-002 ✓	PURIFICATION SYSTEM EQUIPMENT					
Account Total:		3,337.07	.00	.00	.00	3,337.07 ✓
6320-200-002 ✓	WATER TREATMENT EQUIPMENT: NC					
Account Total:		250,054.73	.00	.00	.00	250,054.73 ✓
Account 6320-	Totals:	253,391.80	.00	.00	.00	253,391.80
6330-000-002 ✓	DIST RESERVIORS & STANDPIPES					
Account Total:		502,545.82	.00	.00	.00	502,545.82 ✓
Account 6330-	Totals:	502,545.82	.00	.00	.00	502,545.82
6331-002-002 ✓	DISTRIBUTION MAINS-PAVING: NC					
Account Total:		43,756.14	.00	.00	.00	43,756.14 ✓
6331-003-002 ✓	PAVEMENTS-GATE VALVES-NC					
Account Total:		460.24	.00	.00	.00	460.24 ✓
6331-100-002 ✓	TRANSMISSION MAINS - NC					
Account Total:		511,814.44	.00	.00	.00	511,814.44 ✓
31-200-002 ✓	DISTRIBUTION MAINS: N COUNTRY					
Account Total:		856,035.22	.00	.00	.00	856,035.22 ✓

## GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
6331-250-002 ✓	DIST MAINS:GATE VALVES-NC					
Account Total:		103,765.38	.00	.00	.00	103,765.38 ✓
Account 6331-	Totals:	1,515,831.42	.00	.00	.00	1,515,831.42
6333-004-002 ✓	PAVING: SERVICES NORTH COUNTRY					
Account Total:		960.00	.00	.00	.00	960.00 ✓
6333-100-002 ✓	SERVICES					
Account Total:		134,979.97	.00	.00	.00	134,979.97 ✓
6333-200-002 ✓	RENEWED SERVICES: NORTH COUNTR					
Account Total:		70,475.96	.00	.00	.00	70,475.96 ✓
Account 6333-	Totals:	206,415.93	.00	.00	.00	206,415.93
6334-000-002 ✓	METERING EQUIPMENT NO COUNTRY					
Account Total:		248,144.64	.00	.00	.00	248,144.64 ✓
Account 6334-	Totals:	248,144.64	.00	.00	.00	248,144.64
6335-000-002 ✓	HYDRANTS: NORTH COUNTRY					
Account Total:		25,875.27	.00	.00	.00	25,875.27 ✓
Account 6335-	Totals:	25,875.27	.00	.00	.00	25,875.27
6339-000-002 ✓	OTHER PLANT & MISC EQUIP: NC					
Account Total:		18,226.08	.00	.00	.00	18,226.08 ✓
Account 6339-	Totals:	18,226.08	.00	.00	.00	18,226.08
6340-100-002 ✓	OFFICE FURN/EQUIP:NORTH COUNTR					
Account Total:		2,688.66	.00	.00	.00	2,688.66 ✓
Account 6340-	Totals:	2,688.66	.00	.00	.00	2,688.66
6343-000-002 ✓	SHOP EQUIPMENT: NORTH COUNTRY					
Account Total:		32,119.38	.00	.00	.00	32,119.38 ✓
Account 6343	Totals:	32,119.38	.00	.00	.00	32,119.38
6344-000-002 ✓	LAB EQUIPMENT: NORTH COUNTRY					
Account Total:		3,119.95	.00	.00	.00	3,119.95 ✓

GENERAL LEDGER TRIAL BALANCE

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Account 6344-	Totals:	3,119.95	.00	.00	.00	3,119.95
6346-000-002 ✓	COMMUNICATIONS EQUIP - NC					
Account Total:		31,081.60	.00	.00	.00	<del>21,081.60</del> ✓
Account 6346-	Totals:	31,081.60	.00	.00	.00	31,081.60
6347-110-002 ✓	COMPUTER EQUIPMENT-N COUNTRY					
Account Total:		9,237.58	.00	.00	.00	<del>9,237.58</del> ✓
Account 6347-	Totals:	9,237.58	.00	.00	.00	9,237.58
Grand Totals:		110,036.48CR	110,036.48	.00	110,036.48	.00

Ranges: Period 01/01/2010 To 01/31/2010  
 Accts 6233-100-001 To 6233-100-002  
 With Detail  
 Active Accounts Only  
 All Profit Centers  
 By Account Number

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
6233-100-001 ✓	INTERCO DIV PAY/REC: PAC/NC					
Account Total:		4,959,460.39	.00	.00	.00	4,959,460.39 ✓
6233-100-002	INTERCO DIV PAY/REC: NC/PAC					
Account Total:		4,959,460.39CR	.00	.00	.00	4,959,460.39CR
Account 6233-	Totals:	.00	.00	.00	.00	.00
Grand Totals:		.00	.00	.00	.00	.00

Ranges: Period 01/01/2010 To 01/31/2010  
Accts 6231-000-002 To 6231-000-002  
With Detail  
Active Accounts Only  
All Profit Centers  
By Account Number

*did not need to do*

Account-No	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
6231-000-002	ACCOUNTS PAYABLE-NORTH COUNTRY					
	Trx-Date	Dr-Amount	Cr-Amount	Acct Running Bal	Source	Reference
	01/01/2010	8,008.67		8,008.67	GJ0902	Reclass NC Balance
	01/06/2010	94.50		8,103.17	CP3730	NmeAIRGAS NATIONACck:00004448
	01/06/2010	120.00		8,223.17	CP3730	NmeDWYER, DONOVANCck:00004449
	01/06/2010	250.00		8,473.17	CP3730	NmeDWYER, DONOVANCck:00004449
	01/06/2010	825.00		9,298.17	CP3730	NmeEAGLE LANDSCAPCck:00004451
	01/06/2010	106.95		9,405.12	CP3730	NmeMETROCAST CABLCck:00004453
	01/06/2010	110.09		9,515.21	CP3730	NmeNEW HAMPSHIRE Cck:00004454
	01/06/2010	100.36		9,615.57	CP3730	NmeNEW HAMPSHIRE Cck:00004454
	01/06/2010	31.31		9,646.88	CP3730	NmeNEW HAMPSHIRE Cck:00004454
	01/06/2010	832.32		10,479.20	CP3730	NmePUBLIC SERVICECck:00004456
	01/06/2010	368.51		10,847.71	CP3730	NmePUBLIC SERVICECck:00004456
	01/06/2010	74.69		10,922.40	CP3730	NmePUBLIC SERVICECck:00004456
	01/06/2010	366.52		11,288.92	CP3730	NmePUBLIC SERVICECck:00004456
	01/06/2010	9.48		11,298.40	CP3730	NmeWATER INDUSTRICck:00004457
	01/13/2010	74.97		11,373.37	CP3757	NmeDONOVAN, THOMACck:00004459
	01/13/2010	500.00		11,873.37	CP3757	NmeDWYER, DONOVANCck:00004460
	01/13/2010	2,887.17		14,760.54	CP3757	NmeNORTH CONWAY WCck:00004464
	01/13/2010	1,003.00		15,763.54	CP3757	NmeR W TASKER & SCck:00004465
	01/20/2010	63.80		15,827.34	CP3774	NmeCLARKS GRAIN SCck:00004467
	01/20/2010	190.00		16,017.34	CP3774	NmeELECTRICAL INSCck:00004468
Account Total:		8,008.67CR	16,017.34	.00	16,017.34	8,008.67
Account 6231-	Totals:	8,008.67CR	16,017.34	.00	16,017.34	8,008.67
Grand Totals:		8,008.67CR	16,017.34	.00	16,017.34	8,008.67