



*Environmental Law ■ Utility Law*

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October 7, 2021

VIA ELECTRONIC AND MAIL DELIVERY

Dianne Martin, Chairwoman  
N.H. Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301

Re: Docket No. DW 20-112  
Abenaki Water Company, Inc. Permanent Rate Proceeding  
Response to Commission Information Request and  
Motion for Protective Order and Confidential Treatment

Dear Chairwoman Martin:

On September 7, 2021, the Commission, pursuant to RSA 365:5 and :7, requested Abenaki Water Company, Inc. (Abenaki):

“[P]repare and submit to the Commission... a detailed report on its water system asset inventory and condition with supporting documents. This report should include separate sections for each of the four water systems in the rate case, as well as a detailed system map for each system showing the location of all infrastructure and equipment. The report should also include a next five-year capital spending plan for each system, and historical data.”

The Commission also included in its request a specific format to use. Accordingly, attached please find Abenaki’s response to the Commission’s request for information. Because the attached response contains confidential system maps, confidential and redacted public versions are being provide. A motion for protective treatment is also attached.

Thank you in advance for your assistance with this filing.

Very Truly Yours,

A handwritten signature in black ink that reads "Marcia A. Brown".

Marcia A. Brown

cc: Docket-Related Service List

DW 21-090  
Exhibit 33

**DW 20-112**  
**ABENAKI WATER COMPANY, INC.**  
**BELMONT SEWER, BELMONT WATER,**  
**BOW, TIOGA BELMONT, TIOGA GILFORD**

**Permanent Rate Proceeding**  
**Abenaki Response to Commission Data Request**

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Date Request Received: 9/7/21  
Request No. Comm 1-1

Date of Response: 10/7/21

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REQUEST: Prepare and submit to the Commission a detailed report on Abenaki's water system asset inventory and condition with supporting documents. This report should include separate sections for each of the four water systems in the rate case, as well as a detailed system map for each system showing the location of all infrastructure and equipment. The report should also include a next five-year capital spending plan for each system, and historical data. Use the format attached to this request.

RESPONSE: Please see the attached report.

Pursuant to N.H. Code Admin. R. Ann. PUC 203.08(d), AWC has a good faith basis for seeking confidential treatment of certain attachments to this data response that include detailed system maps. Contemporaneously with this data response, AWC is filing a motion for confidential treatment with the Commission.

DW 21-090  
Exhibit 33

**DW 20-112**

**ABENAKI WATER COMPANY, INC.  
BELMONT SEWER, BELMONT WATER,  
BOW, TIOGA BELMONT, TIOGA GILFORD**

**REPORT OF SYSTEM ASSETS**

**October 7, 2021**

DW 21-090  
Exhibit 33

## **Abenaki Water Company (NH)**

### **1. Water Utility Consolidation**

The provision of service by water utilities is arguably the most capital intensive of all the regulated utilities (electric, gas, water, and telephone). In addition, the industry faces an increasing number of new water quality standards and more stringent application of existing standards, which together create unique pressures, especially for small water utilities. As the N.H. Department of Environmental Services recently stated:

“This is a very challenging time for public water systems, which are facing a new, more protective limit for arsenic, new standards for PFAS (per- and polyfluorinated alkyl substances), a more stringent Lead and Copper Rule, and the COVID pandemic, in addition to the challenges of aging infrastructure that existed before 2020.” Source: <https://www.des.nh.gov/blog/nhdes-proposing-enforceable-limits-manganese>

In response to these pressures, the water industry has consolidated. Over the past 20 years, the number of water utilities regulated by the New Hampshire Public Utilities Commission (NHPUC) has shrunk from over 30 in the late 1990s to less than 12 water utilities today. In each of these consolidations, the NHPUC has reaffirmed the benefits of small water systems being acquired by larger, more experienced operators with greater resources. For example, between 2014 and 2019, Lakeland Management Company, Inc.; White Rock Water Company, Inc.; Rosebrook Water Company, Inc.; and Tioga River Water Company, Inc. ceased to be stand-alone utilities and were purchased by New England Service Company, Inc. under its New Hampshire subsidiary, Abenaki Water Company, Inc. Those acquisitions occurred as noted below.

### **2. Abenaki Water Company Timeline**

Feb 2014 - Abenaki Water Company formed with the acquisition of the Lakeland Water, Lakeland Sewer, and White Rock systems from the White Rock Water Company (DW 13-236).

Sep 2016 - Abenaki acquires Rosebrook Water System from the Rosebrook Water Company (DW 16-448).

May 2019 - Abenaki acquires Tioga Belmont and Tioga Gilford Village systems from Tioga River Water Company (DW 18-108).

Apr 2021 - Abenaki announces sale of Abenaki to Aquarion (DW 21-090).

### 3. Abenaki Asset Breakdown and Future Capital Budget (excludes Rosebrook)

The age, size, and location of the Abenaki systems are provided below, as is a list of system components, rate base, and capital improvements. It is important to note that all assets listed as “used and useful” are currently providing service to customers. The projected capital budget has been crafted to ensure reliable service for the foreseeable future. As with all capital improvements, if an existing “used and useful” asset is taken out of service as part of a capital upgrade, it is removed from rate base (a common example of this would be replacing an old pump that is no longer providing reliable service, with a new pump).

|                                    | System<br>Age | Year<br>Acquired | Customers | Purchase<br>Price | Rate Base<br>Acquired |
|------------------------------------|---------------|------------------|-----------|-------------------|-----------------------|
| Belmont - Lakeland                 | ~1979         | 2014             | 160 ]     | \$ 444,000 ]      | \$ 444,000 (1)        |
| Bow - White Rock                   | ~1966         | 2014             | 95 ]      |                   |                       |
| Belmont - Tioga                    | ~1982         | 2019             | 22        |                   |                       |
| Gilford Village - Tioga            | ~1972         | 2019             | 39        |                   |                       |
| <b>Subtotal - Southern systems</b> |               |                  | 316       | 444,000           | 444,000               |
| Rosebrook                          | ~ 1971        | 2016             | 409       | 400,000           | 400,000               |
| <b>Total Water</b>                 |               |                  | 725       | 844,000           | 844,000               |
| Belmont - sewer                    | ~1979         | 2014             | 158       | -                 | - (1)                 |
| <b>Total Water &amp; Sewer</b>     |               |                  | 883       | 844,000           | 844,000               |

(1) Belmont-Lakeland, Bow-White Rock and Belmont-sewer acquired as part of same transaction



### 3A. System Overview - Belmont – Lakeland

In 2020, the Belmont—Lakeland system produced 7,250,930 gallons using the assets below:

|                                       | Belmont-<br>Lakeland | Description                       | Useful & In<br>Use? | Obsolete? |
|---------------------------------------|----------------------|-----------------------------------|---------------------|-----------|
| <b>Investment in Utility Plant:</b>   |                      |                                   |                     |           |
| 301 Organization                      | \$ 68,642            | Organization costs                | Yes                 | No        |
| 303 Land & Land Rights                | \$ 7,362             |                                   | Yes                 | No        |
| 304 Structures & Improvements         | \$ 35,781            | 2 pump stations                   | Yes                 | No        |
| 307 Wells & Springs                   | \$ 196,152           | 2 wells in service                | Yes                 | No        |
| 311 Pumping Equipment                 | \$ 130,483           | Pumping equipment & appurtenances | Yes                 | No        |
| 320 Water Treatment                   | \$ 22,164            |                                   | Yes                 | No        |
| 330 Distrib Reservoirs & Standpipes   | \$ 106,343           | Atmospheric tank - 50,000 gal     | Yes                 | No        |
| 331 T & D Mains                       | \$ 41,239            | 8,500 Feet of distribution main   | Yes                 | No        |
| 333 Services                          | \$ 24,703            | Services for 160 customers        | Yes                 | No        |
| 334 Meters & Meter Installations      | \$ 50,025            | Meters for 160 customers          | Yes                 | No        |
| 346 Communication Equipment           | \$ 489               |                                   | Yes                 | No        |
| 347 Computer Equipment                | \$ 8,834             |                                   | Yes                 | No        |
| <b>Total Utility Plant</b>            | <b>\$ 692,217</b>    |                                   |                     |           |
| Less: Accumulation Depreciation       | <u>\$(341,981)</u>   | F-6                               |                     |           |
| <b>Net Utility Plant</b>              | <b>\$ 350,236</b>    |                                   |                     |           |
| Net CIAC                              | <u>\$ (28,464)</u>   |                                   |                     |           |
| <b>Net Utility Plant in Rate Base</b> | <b>\$ 321,772</b>    |                                   |                     |           |
| Accumulated Deferred Income Taxes     | <u>\$ (72,464)</u>   | F-45                              |                     |           |
| <b>Net Rate Base</b>                  | <b>\$ 249,308</b>    |                                   |                     |           |

|                                |            |
|--------------------------------|------------|
| # Customers                    | 160        |
| Net Rate Base                  | \$ 249,308 |
| Rate Base per Customer         | \$ 1,558   |
| 2020 Revenues                  | \$ 125,388 |
| Revenues per Customer          | \$ 784     |
| 2020 Net Income                | \$ 25,384  |
| Net Income (Loss) per Customer | \$ 159     |

The future capital requirements are summarized below and consist of routine replacement of infrastructure, upgraded system mapping, incremental investments in SCADA and stand by generators for the system. The projects are all designed to ensure long term system reliability and to bring the system up to a technological standard consistent with Aquarion's other systems. Projects listed in 2021 are either complete or are being carried out under New England Service Company ownership, and projects listed in 2022 and beyond are planned under Aquarion ownership.

| Project Description                        | FY 2021         | FY 2022           | FY 2023     | FY 2024          | FY2025      |
|--|-----------------|-------------------|-------------|------------------|-------------|
| Water System Mapping Improvements          | \$ -            | \$ 3,000          | \$ -        | \$ -             | \$ -        |
| Replacement of Services                    | \$ 5,000        |                   |             |                  |             |
| SCADA and Instrumentation Upgrades         | \$ -            | \$ 35,000         | \$ -        | \$ -             | \$ -        |
| Periodic Meter Replacements                | \$ -            | \$ -              | \$ -        | \$ 16,067        | \$ -        |
| Generators for Lakeland Well System        | \$ -            | \$ 70,000         | \$ -        | \$ -             | \$ -        |
| Generator for Plumber Hill Booster Station | \$ -            | \$ 35,000         | \$ -        | \$ -             | \$ -        |
| <b>Total:</b>                              | <b>\$ 5,000</b> | <b>\$ 143,000</b> | <b>\$ -</b> | <b>\$ 16,067</b> | <b>\$ -</b> |

### 3B. System Overview – White Rock

In 2020, the White Rock system produced 5,632,637 gallons using the assets below:

|                                       | Bow- White<br>Rock | Description                              | Useful & In<br>Use? | Obsolete? |
|---------------------------------------|--------------------|--|---------------------|-----------|
| <b>Investment in Utility Plant:</b>   |                    |  |                     |           |
| 301 Organization                      | \$ 22,881          | Organization costs                       | Yes                 | No        |
| 303 Land & Land Rights                | \$ 5,845           |  | Yes                 | No        |
| 304 Structures & Improvements         | \$ 55,808          | 1 pump station                           | Yes                 | No        |
| 307 Wells & Springs                   | \$ 33,529          | 3 wells in service                       | Yes                 | No        |
| 310 Power Generation Equipment        | \$ 13,700          |  | Yes                 | No        |
| 311 Pumping Equipment                 | \$ 72,906          | Pumping equipment & appurtenances        | Yes                 | No        |
| 320 Water Treatment                   | \$ 187,738         | Arsenic removal system, chlorination, pH | Yes                 | No        |
| 330 Distrib Reservoirs & Standpipes   | \$ 21,416          | Atmospheric tank - 30,000 gal            | Yes                 | No        |
| 331 T & D Mains                       | \$ 69,807          | 13,000 Feet of distribution main         | Yes                 | No        |
| 333 Services                          | \$ 48,489          | Services for 95 customers                | Yes                 | No        |
| 334 Meters & Meter Installations      | \$ 46,698          | Meters for 95 customers                  | Yes                 | No        |
| 335 Hydrants                          | \$ 1,200           |  | Yes                 | No        |
| 346 Communication Equipment           | \$ 326             |  | Yes                 | No        |
| 347 Computer Equipment                | \$ 19,377          |  | Yes                 | No        |
| 348 Other Tangible Equipment          | \$ 764             |  |                     |           |
| <b>Total Utility Plant</b>            | <b>\$ 600,484</b>  |  |                     |           |
| Less: Accumulation Depreciation       | \$ (278,631)       | F-6                                      |                     |           |
| <b>Net Utility Plant</b>              | <b>\$ 321,853</b>  |  |                     |           |
| Net CIAC                              | \$ (64,245)        |  |                     |           |
| <b>Net Utility Plant in Rate Base</b> | <b>\$ 257,608</b>  |  |                     |           |
| Accumulated Deferred Income Taxes     | \$ (36,442)        | F-45                                     |                     |           |
| <b>Net Rate Base</b>                  | <b>\$ 221,166</b>  |  |                     |           |

|                                |             |
|--------------------------------|-------------|
| # Customers                    | 95          |
| Net Rate Base                  | \$ 221,166  |
| Rate Base per Customer         | \$ 2,328    |
| 2020 Revenues                  | \$ 87,088   |
| Revenues per Customer          | \$ 917      |
| 2020 Net Income                | \$ (29,921) |
| Net Income (Loss) per Customer | \$ (315)    |

White Rock is the oldest of the Abenaki water system, with some of the original infrastructure dating back to 1966. The future capital requirements are summarized below and consist of routine replacement of infrastructure, upgraded system mapping, incremental investments in SCADA and instrumentation. The White Rock system capital plan also includes significant distribution upgrades and a large project to identify and permit a new source of supply. The capital work for 2021 and 2022 is being supplemented by a \$350,000 grant from the New Hampshire Drinking Water and Groundwater Trust Fund. The projects are all designed to ensure long term system reliability and bring the system up to a technological standard consistent with Aquarion's other systems. Projects listed in 2021 are either complete or are being carried out under New England Service Company ownership and projects listed in 2022 and beyond are planned under Aquarion ownership.

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| Project Description                                  | FY 2021           | FY 2022           | FY 2023           | FY 2024           | FY2025           |
|--|-------------------|-------------------|-------------------|-------------------|------------------|
| Design and Replacement of Water Mains                | \$ -              | \$ -              | \$ 15,000         | \$ 150,000        | \$ 15,000        |
| Capitalized Main Breaks                              | \$ 8,300          | \$ -              | \$ -              | \$ -              | \$ -             |
| Water System Mapping Improvements                    | \$ -              |                   | \$ 3,000          |                   |                  |
| Installation of new of Distribution Valves           | \$ -              | \$ 50,000         | \$ -              | \$ -              | \$ -             |
| Replacement of Distribution PRVs                     | \$ 50,000         | \$ 10,000         | \$ 35,000         | \$ 35,000         | \$ -             |
| SCADA and Instrumentation Upgrades                   | \$ -              | \$ 35,000         | \$ -              | \$ -              | \$ -             |
| Periodic Meter Replacements                          | \$ 300            | \$ -              | \$ -              | \$ 9,746          | \$ 1,712         |
| Exploration and Construction of New Source of Supply | \$ -              | \$ 155,000        | \$ 265,000        | \$ -              | \$ -             |
| Treatment System and Building Upgrades               | \$ 90,000         | \$ 25,000         | \$ -              | \$ -              | \$ -             |
| <b>Total:</b>  | <b>\$ 148,600</b> | <b>\$ 275,000</b> | <b>\$ 318,000</b> | <b>\$ 194,746</b> | <b>\$ 16,712</b> |

### 3C. System Overview - Tioga - Belmont

In 2020, the Tioga-Belmont system produced 1,412,261 gallons using the assets below:

|                                       | Belmont -<br>Tioga | Description                       | Useful & In<br>Use? | Obsolete? |
|---------------------------------------|--------------------|-----------------------------------|---------------------|-----------|
| <b>Investment in Utility Plant:</b>   |                    |                                   |                     |           |
| 303 Land & Land Rights                | \$ 1,005           |                                   | Yes                 | No        |
| 304 Structures & Improvements         | \$ 75,499          | 1 pump stations                   | Yes                 | No        |
| 307 Wells & Springs                   | \$ 19,136          | 2 wells in service                | Yes                 | No        |
| 309 Supply Mains                      | \$ 275             |                                   | Yes                 | No        |
| 311 Pumping Equipment                 | \$ 49,140          | Pumping equipment & appurtenances | Yes                 | No        |
| 320 Water Treatment                   | \$ 12,423          |                                   | Yes                 | No        |
| 330 Distrib Reservoirs & Standpipes   | \$ 4,194           | Atmospheric tank - 5,000 gal      | Yes                 | No        |
| 331 T & D Mains                       | \$ 9,987           | 2,600 Feet of distribution main   | Yes                 | No        |
| 333 Services                          | \$ 2,025           | Services for 22 customers         | Yes                 | No        |
| 334 Meters & Meter Installations      | \$ 14,773          | Services for 22 customers         | Yes                 | No        |
| 347 Computer Equipment                | \$ 528             |                                   | Yes                 | No        |
| <b>Total Utility Plant</b>            | <b>\$ 188,985</b>  |                                   |                     |           |
| Less: Accumulation Depreciation       | \$ (83,123)        | F-6                               |                     |           |
| <b>Net Utility Plant</b>              | <b>\$ 105,862</b>  |                                   |                     |           |
| Net CIAC                              | \$ (28,342)        |                                   |                     |           |
| <b>Net Utility Plant in Rate Base</b> | <b>\$ 77,520</b>   |                                   |                     |           |
| Accumulated Deferred Income Taxes     | \$ (7,500)         | F-45                              |                     |           |
| <b>Net Rate Base</b>                  | <b>\$ 70,020</b>   |                                   |                     |           |

|                                |             |
|--------------------------------|-------------|
| # Customers                    | \$ 22       |
| Net Rate Base                  | \$ 70,020   |
| Rate Base per Customer         | \$ 3,183    |
| 2020 Revenues                  | \$ 18,846   |
| Revenues per Customer          | \$ 857      |
| 2020 Net Income                | \$ (32,353) |
| Net Income (Loss) per Customer | \$ (1,471)  |

The future capital requirements are summarized below and consist of routine replacement of infrastructure, upgraded system mapping, additional investments in SCADA and stand by generators for the system. The capital budget also includes replacement of water mains and is being funded through the New Hampshire Drinking Water and Groundwater Trust Fund. The projects are all designed to ensure long term system reliability and bring the system up to a technological standard consistent with Aquarion's other systems. Projects listed in 2021 are either complete or being carried out under New England Service Company ownership and projects listed in 2022 and beyond are planned under Aquarion ownership.

| Project Description                                   | FY 2021       | FY 2022           | FY 2023     | FY 2024     | FY2025          |
|---|---------------|-------------------|-------------|-------------|-----------------|
| Water System Mapping Improvements                     | \$ -          | \$ -              | \$ -        | \$ -        | \$ 3,000        |
| Services Replacement                                  | \$ 325        |                   |             |             |                 |
| Water Distribution Main Replacements                  | \$ -          | \$ 50,000         | \$ -        | \$ -        | \$ -            |
| SCADA and Instrumentation Upgrades                    | \$ -          | \$ 20,000         | \$ -        | \$ -        | \$ -            |
| Generator for Tigoa River Belmont Wells and Treatment | \$ -          | \$ 35,000         | \$ -        | \$ -        | \$ -            |
| <b>Total:</b>   | <b>\$ 325</b> | <b>\$ 105,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000</b> |

### 3D. System Overview – Tioga - Gilford

In 2020, the Tioga-Gilford system produced 7,795,300 gallons using the assets below:

|                                       | Gilford - Tioga   | Description                       | Useful & In Use? | Obsolete? |
|---------------------------------------|-------------------|-----------------------------------|------------------|-----------|
| <b>Investment in Utility Plant:</b>   |                   |                                   |                  |           |
| 304 Structures & Improvements         | \$ 50,372         | 1 pump stations                   | Yes              | No        |
| 307 Wells & Springs                   | \$ 22,520         | 3 wells in service                | Yes              | No        |
| 309 Supply Mains                      | \$ 5,610          |                                   | Yes              | No        |
| 311 Pumping Equipment                 | \$ 53,012         | Pumping equipment & appurtenances | Yes              | No        |
| 320 Water Treatment                   | \$ 21,969         |                                   | Yes              | No        |
| 330 Distrib Reservoirs & Standpipes   | \$ 775            | Atmospheric tank - 8,000 gal      | Yes              | No        |
| 331 T & D Mains                       | \$ 30,062         | 3,200 Feet of distribution main   | Yes              | No        |
| 333 Services                          | \$ 29,554         | Services for 39 customers         | Yes              | No        |
| 334 Meters & Meter Installations      | \$ 31,830         | Meters for 39 customers           | Yes              | No        |
| 346 Communication Equipment           | \$ 1,139          |                                   | Yes              | No        |
| 347 Computer Equipment                | \$ 529            |                                   | Yes              | No        |
| <b>Total Utility Plant</b>            | <b>\$ 247,372</b> |                                   |                  |           |
| Less: Accumulation Depreciation       | \$ (102,260)      | F-6                               |                  |           |
| <b>Net Utility Plant</b>              | <b>\$ 145,112</b> |                                   |                  |           |
| Net CIAC                              | \$ (29,404)       |                                   |                  |           |
| <b>Net Utility Plant in Rate Base</b> | <b>\$ 115,708</b> |                                   |                  |           |
| Accumulated Deferred Income Taxes     | \$ (14,900)       | F-45                              |                  |           |
| <b>Net Rate Base</b>                  | <b>\$ 100,808</b> |                                   |                  |           |

|                                |             |
|--------------------------------|-------------|
| # Customers                    | 39          |
| Net Rate Base                  | \$ 100,808  |
| Rate Base per Customer         | \$ 2,585    |
| 2020 Revenues                  | \$ 34,404   |
| Revenues per Customer          | \$ 882      |
| 2020 Net Income                | \$ (35,872) |
| Net Income (Loss) per Customer | \$ (920)    |

The future capital requirements are summarized below and consist of routine replacement of infrastructure, upgraded system mapping, incremental investments in SCADA and stand by generators for the system. The projects are all designed to ensure long term system reliability and bring the system up to a technological standard consistent with Aquarion's other systems. Projects listed in 2021 are either complete or being carried out under New England Service Company ownership and projects listed in 2022 and beyond are planned under Aquarion ownership.

| Project Description                  | FY 2021          | FY 2022          | FY 2023           | FY 2024     | FY2025      |
|--------------------------------------|------------------|------------------|-------------------|-------------|-------------|
| Replacement of Water Mains           | \$ 9,400         | \$ 10,000        | \$ 130,000        | \$ -        | \$ -        |
| Capitalized Main Breaks              | \$ 13,120        | \$ -             | \$ -              | \$ -        | \$ -        |
| Periodic Meter Replacements          | \$ 127           | \$ -             | \$ -              | \$ -        | \$ -        |
| Replacement of Services              | \$ 600           | \$ -             | \$ -              | \$ -        | \$ -        |
| SCADA and Instrumentation Upgrades   | \$ -             | \$ 35,000        | \$ -              | \$ -        | \$ -        |
| Treatment Improvements and Generator | \$ -             | \$ 35,000        | \$ -              | \$ -        | \$ -        |
| <b>Total:</b>                        | <b>\$ 23,247</b> | <b>\$ 80,000</b> | <b>\$ 130,000</b> | <b>\$ -</b> | <b>\$ -</b> |

### 3E. System Overview - Lakeland – Sewer

In 2020, the Lakeland-Sewer system, collected sewage for its customers, conveyed that sewage, paid the City of Laconia for treatment using the following assets:

|                                       | Lakeland -<br>Sewer | Description                     | Useful & In<br>Use? | Obsolete? |
|---------------------------------------|---------------------|---------------------------------|---------------------|-----------|
| <b>Investment in Utility Plant:</b>   |                     |                                 |                     |           |
| 354 Sewer-Structures & Improvements   | \$ 3,855            | Lift station                    | Yes                 | No        |
| 361 Sewer-Collection sewers-Gravity   | \$ 100,000          | 10,000 feet of collection sewer | Yes                 | No        |
| 371 Sewer-Pumping Equipment           | \$ 7,330            | Pumping equipment               | Yes                 | No        |
| Total Utility Plant                   | \$ 111,185          |                                 |                     |           |
| Less: Accumulation Depreciation       | \$ (65,832)         | F-6                             |                     |           |
| Net Utility Plant                     | \$ 45,353           |                                 |                     |           |
| Net CIAC                              | \$ -                |                                 |                     |           |
| <b>Net Utility Plant in Rate Base</b> | <b>\$ 45,353</b>    |                                 |                     |           |
| Accumulated Deferred Income Taxes     | \$ (9,366)          | F-45                            |                     |           |
| Net Rate Base                         | \$ 35,987           |                                 |                     |           |

|                                |            |
|--------------------------------|------------|
| # Customers                    | 158        |
| Net Rate Base                  | \$ 35,987  |
| Rate Base per Customer         | \$ 228     |
| 2020 Revenues                  | \$ 115,410 |
| Revenues per Customer          | \$ 730     |
| 2020 Net Income                | \$ (5,215) |
| Net Income (Loss) per Customer | \$ (33)    |

The future capital maintenance is limited to projects to maintain the reliability of the collection system and wet well.

| Project Description  | FY 2021     | FY 2022          | FY 2023          | FY 2024          | FY2025           |
|--|-------------|------------------|------------------|------------------|------------------|
| Recurring Collection System Improvements and Capitalized Repairs | \$ -        | \$ 15,000        | \$ 15,000        | \$ 15,000        | \$ 15,000        |
| <b>Total:</b>  | <b>\$ -</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> |

| Lakeland<br>Asset Listing                  |                            |                           |      |                |
|--|----------------------------|---------------------------|------|----------------|
| Account                                    | Description of Asset       | Date Placed<br>In Service | Life | Cost Basis     |
| <b>Organization</b>                        |                            | 1970                      |      |                |
| 301  | Organization               |                           |      | 68,642         |
| <b>Total Organization</b>                  |                            |                           |      | <b>68,642</b>  |
| <b>Land &amp; Land Rights</b>              |                            |                           |      |                |
| 303  | Land & Land Rights         | 11/1/94                   |      | 7,362          |
| <b>Total Land &amp; Land Rights</b>        |                            |                           |      | <b>7,362</b>   |
| <b>Structures &amp; Improvements</b>       |                            |                           |      |                |
| 304  | Structures & Improvements  | 1/1/87                    | 40   | 9,200          |
| 304  | Structures & Improvements  | 11/1/94                   | 40   | 8,783          |
| 304  | Structures & Improvements  | 12/26/97                  | 40   | 881            |
| 304  | 2001 Pump Station Addition | 5/30/01                   | 40   | 6,967          |
| 304  | Omegaphone                 | 2004                      | 40   | 750            |
| 304  | New Booster Station        | 12/31/15                  | 40   | 9,200          |
| <b>Total Structures &amp; Improvements</b> |                            |                           |      | <b>35,781</b>  |
| <b>Wells</b>                               |                            |                           |      |                |
| 307  | Well #1                    | 1/1/87                    | 50   | 12,000         |
| 307  | Well #2                    | 7/27/90                   | 50   | 5,932          |
| 307  | Well #3                    | 12/20/90                  | 50   | 4,442          |
| 307  | Well #4                    | 11/1/94                   | 30   | 69,699         |
| 307  | Well #5                    | 6/1/09                    | 30   | 104,079        |
| <b>Total Wells</b>                         |                            |                           |      | <b>196,152</b> |
| <b>Pumping Equipment</b>                   |                            |                           |      |                |
| 311  | Pumps                      | 1/1/87                    | 10   | 5,604          |
| 311  | Pump                       | 3/24/90                   | 10   | 1,861          |
| 311  | Pump                       | 8/16/90                   | 10   | 3,817          |
| 311  | Pump                       | 12/19/90                  | 10   | 5,050          |

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|   |  |          |    |                |
|---|--|----------|----|----------------|
| 311   | Water Pumping Equipment                    | 10/30/92 | 10 | 14,345         |
| 311   | Water Pumping Equipment                    | 5/7/93   | 10 | 620            |
| 311   | Replace two pump motors                    | 10/9/00  | 10 | 3,025          |
| 311   | Install two pumps incl. Elect.             | 10/26/00 | 10 | 8,885          |
| 311   | Controls ... low flow pump                 | 7/26/02  | 10 | 830            |
| 311   | Pump Equip.-Check Valve                    | 5/6/03   | 10 | 1,025          |
| 311   | Pump Equip.-Metering Pump                  | 12/31/03 | 10 | 1,294          |
| 311   | Pumping Equipment - 2009 Well              | 2009     | 10 | 32,015         |
| 311   | Pump.Equip. - VFD (CIAC)                   | 7/1/10   | 10 | 3,644          |
| 311   | Pump.Equip - VFD (Part CIAC)               | 7/1/10   | 10 | 3,643          |
| 311   | New Booster Pump                           | 3/9/12   | 10 | 1,136          |
| 311   | Enhance SCADA system at Pump Station       | 12/1/14  | 10 | 823            |
| 311   | New Booster Station pumping equip.         | 12/31/15 | 10 | 15,064         |
| 311   | New Booster Station pumping equip.         | 7/31/16  | 10 | 12,217         |
| 311   | Replace chemical pump                      | 5/31/16  | 10 | 1,265          |
| 311   | Replace Well 5 submersible pump            | 7/31/16  | 10 | 9,590          |
| 311   | Chemical pump replacement                  | 6/30/19  | 10 | 3,798          |
| 311   | Transformer replacement at pump station    | 10/31/19 | 10 | 931            |
| <b>Total Pumping Equipment</b>                  |  |          |    | <b>130,482</b> |
| <b>Water Treatment Equipment</b>                |  |          |    |                |
| 320   | Water Treatment Equipment                  | 6/30/01  | 28 | 21,310         |
| 320   | Water Treatment Equipment                  | 2004     | 10 | 853            |
| <b>Total Water Treatment Equipment</b>          |  |          |    | <b>22,163</b>  |
| <b>Distr. Reservoirs &amp; Standpipes</b>       |  |          |    |                |
| 330   | Distr. Reservoirs & Standpipes             | 1/1/87   | 50 | 15,400         |
| 330   | Distr. Reservoirs & Standpipes (Part CIAC) | 7/1/10   | 45 | 45,472         |
| 330   | Distr. Reservoirs & Standpipes (Part CIAC) | 7/1/10   | 45 | 45,471         |
| <b>Total Distr. Reservoirs &amp; Standpipes</b> |  |          |    | <b>106,343</b> |
| <b>Trans. &amp; Distr. Mains</b>                |  |          |    |                |
| 331   | Trans. & Distr. Mains                      | 1/1/87   | 50 | 36,800         |
| 331   | Trans. & Distr. Mains                      | 9/18/90  | 50 | 3,026          |
| 331   | Composite Water/Sewer Plan                 | 5/3/10   | 40 | 1,413          |



|   |   |          |    |               |
|---|---|----------|----|---------------|
| <b>Total Trans. &amp; Distr. Mains</b>      |   |          |    | <b>41,239</b> |
| <b>Services</b>                             |   |          |    |               |
| 333   | Services                                    | 1/1/87   | 40 | 14,750        |
| 333   | Services                                    | 7/1/14   | 40 | 295           |
| 333   | Services                                    | 11/30/15 | 40 | 909           |
| 333   | New service line 406 Darby                  | 7/31/16  | 40 | 1,451         |
| 333   | Services                                    | 9/30/17  | 40 | 2,156         |
| 333   | Services                                    | 12/31/18 | 40 | 172           |
| 333   | Services 2019                               | 12/31/19 | 40 | 54            |
| 333   | Services 2020                               | 12/31/20 | 40 | 4,915         |
| <b>Total Services</b>                       |   |          |    | <b>24,703</b> |
| <b>Meters</b>                               |   |          |    |               |
| 334   | Meters                                      | 7/1/14   | 20 | 36,505        |
| 334   | Meters                                      | 12/31/15 | 20 | 8,644         |
| 334   | Meter installations                         | 1/31/16  | 20 | 365           |
| 334   | Meter installations                         | 4/7/17   | 20 | 82            |
| 334   | Meters - (3)                                | 10/23/18 | 20 | 763           |
|   | Adjustment                                  |          |    | 28            |
| 334   | Meters - 2020                               |          | 20 | 3,516         |
| 334   | Meter installations 2020                    |          | 20 | 122           |
| <b>Total Meters</b>                         |   |          |    | <b>50,026</b> |
| <b>Communication Equipment</b>              |   |          |    |               |
| 346   | Capital Expenditures Misc. - phone system   | 10/1/14  | 7  | 489           |
| <b>Total Communication Equipment</b>        |   |          |    | <b>489</b>    |
| <b>Office Computer/Communication Equip.</b> |   |          |    |               |
| 347   | Computer Billing/GL/AP System and Website   | 7/1/14   | 7  | 5,165         |
| 347   | Capital Exp. Misc. - Remote access software | 10/1/14  | 5  | 278           |
| 347   | NH Office new computer set up               | 12/31/16 | 5  | 223           |
| 347   | Purchase Canon Copier for NH Office - LMC   | 3/31/17  | 7  | 684           |
| 347   | Website Design                              | 11/30/17 | 7  | 796           |
| 347   | NH Server - LMC                             | 6/30/18  | 5  | 308           |

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|   |   |          |   |                          |
|---|---|----------|---|--------------------------|
| 347   | NDS server (LMC allocated portion)                | 10/31/19 | 5 | 433                      |
| 347   | Develop Emergency Response Plan - LMC             | 6/30/20  | 7 | 452                      |
| 347   | Purchase and Implementation of a Job Order Module | 7/31/20  | 7 | 495                      |
| <b>Total Computer/Communication Equip.</b>      |   |          |   | <b><u>8,833</u></b>      |
| <b>Total Water Plant</b>                        |   |          |   | <b>\$ 692,214</b>        |
| <b>Accumulated Depreciation</b>                 |   |          |   | <b>\$ (344,069)</b>      |
| <b>Adjustment to reconcile to Trial Balance</b> |   |          |   | <b><u>\$ 2,091</u></b>   |
| <b>Net Book Value @12/31/2020</b>               |   |          |   | <b><u>\$ 350,236</u></b> |

DW 21-090  
Exhibit 33

Lakeland  
Account 301; Organization

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Organization</b>             |                      |                         |                            |                                |               |               |          |
| 1970 | -                               | 68,642               | -                       | -                          | -                              | 68,642        | Asset listing |          |
| 2014 | 68,642                          | -                    | -                       | -                          | -                              | 68,642        | Asset listing |          |
| 2015 | 68,642                          | -                    | -                       | -                          | -                              | 68,642        | Asset listing |          |
| 2016 | 68,642                          | -                    | -                       | -                          | 2,542                          | 66,100        | Asset listing |          |
| 2017 | 68,642                          | -                    | -                       | -                          | 5,357                          | 63,285        | Asset listing |          |
| 2018 | 68,642                          | -                    | -                       | -                          | 8,626                          | 60,016        | Asset listing |          |
| 2019 | 68,642                          | -                    | -                       | -                          | 11,894                         | 56,748        | Asset listing |          |
| 2020 | 68,642                          | -                    | -                       | -                          | 15,162                         | 53,480        | Asset listing |          |
| 2021 | 68,642                          |                      |                         |                            |                                |               |               |          |

\*\*

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 303; Land & Land Rights

| Year                          | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|-------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Land &amp; Land Rights</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1994                          | -                               | 7,362                | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2010                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2011                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2012                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2013                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2014                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2015                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2016                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2017                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2018                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2019                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2020                          | 7,362                           | -                    | -                       | -                          | -                              | 7,362         | Asset listing |          |
| 2021                          | 7,362                           | -                    |                         |                            |                                | **<br>7,362   | Asset listing |          |

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 304; Structures & Improvements

| Year                                 | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Structures &amp; Improvements</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1987                                 | -                               | 9,200                | -                       | -                          | - *                            | 9,200         | Asset listing |          |
| 1994                                 | 9,200                           | 8,783                | -                       | -                          | - *                            | 17,983        | Asset listing |          |
| 1997                                 | 17,983                          | 881                  | -                       | -                          | - *                            | 18,864        | Asset listing |          |
| 2001                                 | 18,864                          | 6,967                | -                       | -                          | - *                            | 25,831        | Asset listing |          |
| 2004                                 | 25,831                          | 750                  | -                       | -                          | - *                            | 26,581        | Asset listing |          |
| 2010                                 | 26,581                          | -                    | -                       | -                          | 11,015                         | 15,566        | Asset listing |          |
| 2011                                 | 26,581                          | -                    | -                       | -                          | 11,680                         | 14,901        | Asset listing |          |
| 2012                                 | 26,581                          | -                    | -                       | -                          | 12,344                         | 14,237        | Asset listing |          |
| 2013                                 | 26,581                          | -                    | -                       | -                          | 13,009                         | 13,572        | Asset listing |          |
| 2014                                 | 26,581                          | -                    | -                       | -                          | 13,673                         | 12,908        | Asset listing |          |
| 2015                                 | 26,581                          | 9,200                | -                       | -                          | 14,338                         | 21,443        | Asset listing |          |
| 2016                                 | 35,781                          | -                    | -                       | -                          | 15,002                         | 20,779        | Asset listing |          |
| 2017                                 | 35,781                          | -                    | -                       | -                          | 15,897                         | 19,884        | Asset listing |          |
| 2018                                 | 35,781                          | -                    | -                       | -                          | 16,791                         | 18,990        | Asset listing |          |
| 2019                                 | 35,781                          | -                    | -                       | -                          | 17,686                         | 18,095        | Asset listing |          |
| 2020                                 | 35,781                          | -                    | -                       | -                          | 18,580                         | 17,201        | Asset listing |          |
| 2021                                 | 35,781                          |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 307; Wells

| Year         | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Wells</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1987         | -                               | 12,000               | -                       | -                          | - *                            | 12,000               | Asset listing |          |
| 1990         | 12,000                          | 10,374               | -                       | -                          | - *                            | 22,374               | Asset listing |          |
| 1994         | 22,374                          | 69,699               | -                       | -                          | - *                            | 92,073               | Asset listing |          |
| 2009         | 92,073                          | 104,079              | -                       | -                          | - *                            | 196,152              | Asset listing |          |
| 2010         | 196,152                         | -                    | -                       | -                          | 54,943                         | 141,209              | Asset listing |          |
| 2011         | 196,152                         | -                    | -                       | -                          | 61,125                         | 135,027              | Asset listing |          |
| 2012         | 196,152                         | -                    | -                       | -                          | 67,307                         | 128,845              | Asset listing |          |
| 2013         | 196,152                         | -                    | -                       | -                          | 73,489                         | 122,663              | Asset listing |          |
| 2014         | 196,152                         | -                    | -                       | -                          | 79,672                         | 116,480              | Asset listing |          |
| 2015         | 196,152                         | -                    | -                       | -                          | 85,854                         | 110,298              | Asset listing |          |
| 2016         | 196,152                         | -                    | -                       | -                          | 92,036                         | 104,116              | Asset listing |          |
| 2017         | 196,152                         | -                    | -                       | -                          | 98,276                         | 97,876               | Asset listing |          |
| 2018         | 196,152                         | -                    | -                       | -                          | 104,516                        | 91,636               | Asset listing |          |
| 2019         | 196,152                         | -                    | -                       | -                          | 110,756                        | 85,396               | Asset listing |          |
| 2020         | 196,152                         | -                    | -                       | -                          | 116,996                        | 79,156               | Asset listing |          |
| 2021         | 196,152                         |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

Lakeland  
Account 311; Pumping Equipment

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Pumping Equipment</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1987                     | -                               | 11,600               | -                       | -                          | - *                            | 11,600        | Asset listing |          |
| 1990                     | 11,600                          | 10,728               | -                       | -                          | - *                            | 22,328        | Asset listing |          |
| 1992                     | 22,328                          | 14,345               | -                       | -                          | - *                            | 36,673        | Asset listing |          |
| 1993                     | 36,673                          | 620                  | -                       | -                          | - *                            | 37,293        | Asset listing |          |
| 1994                     | 37,293                          | 8,359                | -                       | -                          | - *                            | 45,652        | Asset listing |          |
| 1997                     | 45,652                          | 901                  | -                       | -                          | - *                            | 46,553        | Asset listing |          |
| 2000                     | 46,553                          | 14,090               | (10,539)                | -                          | - *                            | 50,104        | Asset listing |          |
| 2002                     | 50,104                          | 830                  | -                       | -                          | - *                            | 50,934        | Asset listing |          |
| 2003                     | 50,934                          | 2,319                | (1,160)                 | -                          | - *                            | 52,093        | Asset listing |          |
| 2009                     | 52,093                          | 32,015               | -                       | -                          | - *                            | 84,108        | Asset listing |          |
| 2010                     | 84,108                          | 7,287                | -                       | -                          | 48,478                         | 42,917        | Asset listing |          |
| 2011                     | 91,395                          | -                    | -                       | -                          | 53,423                         | 37,972        | Asset listing |          |
| 2012                     | 91,395                          | 16,780               | (7,901)                 | -                          | 50,564                         | 49,710        | Asset listing |          |
| 2013                     | 100,274                         | -                    | -                       | -                          | 55,588                         | 44,686        | Asset listing |          |
| 2014                     | 100,274                         | 823                  | -                       | -                          | 60,503                         | 40,594        | Asset listing |          |
| 2015                     | 101,097                         | 15,064               | -                       | -                          | 65,493                         | 50,668        | Asset listing |          |
| 2016                     | 116,161                         | 23,072               | (10,844)                | -                          | 61,768                         | 66,621        | Asset listing |          |
| 2017                     | 128,389                         | -                    | -                       | -                          | 69,708                         | 58,681        | Asset listing |          |
| 2018                     | 128,389                         | -                    | -                       | -                          | 77,648                         | 50,741        | Asset listing |          |
| 2019                     | 128,389                         | 4,729                | (2,636)                 | -                          | 83,188                         | 47,294        | Asset listing |          |
| 2020                     | 130,482                         | -                    | -                       | -                          | 90,472                         | 40,010        | Asset listing |          |
| 2021                     | 130,482                         |                      |                         |                            | **                             |               |               | -        |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 320; Water Treatment Equipment

| Year                             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Water Treatment Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2001                             | -                               | 21,310               | -                       | -                          | - *                            | 21,310               | Asset listing |          |
| 2004                             | 21,310                          | 853                  | -                       | -                          | - *                            | 22,163               | Asset listing |          |
| 2010                             | 22,163                          | -                    | -                       | -                          | 7,459                          | 14,704               | Asset listing |          |
| 2011                             | 22,163                          | -                    | -                       | -                          | 8,311                          | 13,852               | Asset listing |          |
| 2012                             | 22,163                          | -                    | -                       | -                          | 9,164                          | 12,999               | Asset listing |          |
| 2013                             | 22,163                          | -                    | -                       | -                          | 10,016                         | 12,147               | Asset listing |          |
| 2014                             | 22,163                          | -                    | -                       | -                          | 10,827                         | 11,336               | Asset listing |          |
| 2015                             | 22,163                          | -                    | -                       | -                          | 11,594                         | 10,569               | Asset listing |          |
| 2016                             | 22,163                          | -                    | -                       | -                          | 12,361                         | 9,802                | Asset listing |          |
| 2017                             | 22,163                          | -                    | -                       | -                          | 13,122                         | 9,041                | Asset listing |          |
| 2018                             | 22,163                          | -                    | -                       | -                          | 13,883                         | 8,280                | Asset listing |          |
| 2019                             | 22,163                          | -                    | -                       | -                          | 14,644                         | 7,519                | Asset listing |          |
| 2020                             | 22,163                          | -                    | -                       | -                          | 15,405                         | 6,758                | Asset listing |          |
| 2021                             | 22,163                          |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.



Lakeland

Account 330; Distribution Reservoirs & Standpipes

| Year  | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Distribution Reservoirs &amp; Standpipes</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1987  | -                               | 15,400               | -                       | -                          | - *                            | 15,400               | Asset listing |          |
| 2010  | 15,400                          | 90,943               | -                       | -                          | 8,048                          | 98,295               | Asset listing |          |
| 2011  | 106,343                         | -                    | -                       | -                          | 10,357                         | 95,986               | Asset listing |          |
| 2012  | 106,343                         | -                    | -                       | -                          | 12,665                         | 93,678               | Asset listing |          |
| 2013  | 106,343                         | -                    | -                       | -                          | 14,974                         | 91,369               | Asset listing |          |
| 2014  | 106,343                         | -                    | -                       | -                          | 17,283                         | 89,060               | Asset listing |          |
| 2015  | 106,343                         | -                    | -                       | -                          | 19,592                         | 86,751               | Asset listing |          |
| 2016  | 106,343                         | -                    | -                       | -                          | 21,900                         | 84,443               | Asset listing |          |
| 2017  | 106,343                         | -                    | -                       | -                          | 24,229                         | 82,114               | Asset listing |          |
| 2018  | 106,343                         | -                    | -                       | -                          | 26,558                         | 79,785               | Asset listing |          |
| 2019  | 106,343                         | -                    | -                       | -                          | 28,887                         | 77,456               | Asset listing |          |
| 2020  | 106,343                         | -                    | -                       | -                          | 31,216                         | 75,127               | Asset listing |          |
| 2021  | 106,343                         |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 331; Sewer Mains

| Year               | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Sewer Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1987               | -                               | 36,800               | -                       | -                          | - *                            | 36,800               | Asset listing |          |
| 1990               | 36,800                          | 3,026                | -                       | -                          | - *                            | 39,826               | Asset listing |          |
| 2010               | 39,826                          | 1,413                | -                       | -                          | 18,555                         | 22,684               | Asset listing |          |
| 2011               | 41,239                          | -                    | -                       | -                          | 19,387                         | 21,852               | Asset listing |          |
| 2012               | 41,239                          | -                    | -                       | -                          | 20,219                         | 21,020               | Asset listing |          |
| 2013               | 41,239                          | -                    | -                       | -                          | 21,051                         | 20,188               | Asset listing |          |
| 2014               | 41,239                          | -                    | -                       | -                          | 21,882                         | 19,357               | Asset listing |          |
| 2015               | 41,239                          | -                    | -                       | -                          | 22,714                         | 18,525               | Asset listing |          |
| 2016               | 41,239                          | -                    | -                       | -                          | 23,546                         | 17,693               | Asset listing |          |
| 2017               | 41,239                          | -                    | -                       | -                          | 24,378                         | 16,861               | Asset listing |          |
| 2018               | 41,239                          | -                    | -                       | -                          | 25,210                         | 16,029               | Asset listing |          |
| 2019               | 41,239                          | -                    | -                       | -                          | 26,042                         | 15,197               | Asset listing |          |
| 2020               | 41,239                          | -                    | -                       | -                          | 26,873                         | 14,366               | Asset listing |          |
| 2021               | 41,239                          |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 333; Services

| Year            | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|-----------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Services</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1987            | -                               | 15,000               | -                       | -                          | - *                            | 15,000        | Asset listing |          |
| 2010            | 15,000                          | -                    | -                       | -                          | 8,813                          | 6,187         | Asset listing |          |
| 2011            | 15,000                          | -                    | -                       | -                          | 9,188                          | 5,812         | Asset listing |          |
| 2012            | 15,000                          | -                    | -                       | -                          | 9,563                          | 5,437         | Asset listing |          |
| 2013            | 15,000                          | -                    | -                       | -                          | 9,938                          | 5,062         | Asset listing |          |
| 2014            | 15,000                          | 295                  | -                       | -                          | 10,317                         | 4,978         | Asset listing |          |
| 2015            | 15,295                          | 909                  | -                       | -                          | 10,701                         | 5,503         | Asset listing |          |
| 2016            | 16,204                          | 1,451                | (250)                   | -                          | 10,496                         | 6,909         | Asset listing |          |
| 2017            | 17,405                          | 2,156                | -                       | -                          | 10,958                         | 8,604         | Asset listing |          |
| 2018            | 19,562                          | 172                  | -                       | -                          | 11,458                         | 8,276         | Asset listing |          |
| 2019            | 19,734                          | 54                   | -                       | -                          | 11,952                         | 7,836         | Asset listing |          |
| 2020            | 19,788                          | 4,915                | -                       | -                          | 12,508                         | 12,195        | Asset listing |          |
| 2021            | 24,703                          |                      |                         |                            |                                |               |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 334; Meters

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Meters</b>                   |                      |                         |                            |                                |               |               |          |
| 1989 | -                               | 17,292               | -                       | -                          | - *                            | 17,292        | Asset listing |          |
| 1990 | 17,292                          | 2,124                | -                       | -                          | - *                            | 19,416        | Asset listing |          |
| 1993 | 19,416                          | 120                  | -                       | -                          | - *                            | 19,536        | Asset listing |          |
| 2008 | 19,536                          | 88                   | -                       | -                          | - *                            | 19,624        | Asset listing |          |
| 2009 | 19,624                          | 264                  | -                       | -                          | - *                            | 19,888        | Asset listing |          |
| 2010 | 19,888                          | 174                  | (125)                   | -                          | 20,726 *                       | (789)         | Asset listing |          |
| 2011 | 19,937                          | -                    | -                       | -                          | 20,758                         | (821)         | Asset listing |          |
| 2012 | 19,937                          | -                    | -                       | -                          | 20,791                         | (854)         | Asset listing |          |
| 2013 | 19,937                          | -                    | -                       | -                          | 20,823                         | (886)         | Asset listing |          |
| 2014 | 19,937                          | 38,847               | -                       | -                          | 21,820                         | 36,964        | Asset listing |          |
| 2015 | 58,784                          | 8,644                | (19,349)                | -                          | 4,440                          | 43,639        | Asset listing |          |
| 2016 | 48,079                          | 365                  | (2,930)                 | 28                         | 2,882                          | 42,660        | Asset listing |          |
| 2017 | 45,542                          | 82                   | -                       | -                          | 4,864                          | 40,760        | Asset listing |          |
| 2018 | 45,624                          | 763                  | -                       | -                          | 7,307                          | 39,081        | Asset listing |          |
| 2019 | 46,388                          | -                    | -                       | -                          | 8,648                          | 37,740        | Asset listing |          |
| 2020 | 46,388                          | 3,638                | -                       | -                          | 10,077                         | 39,949        |               |          |
| 2021 | 50,026                          |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 346; Communication Equipment

| Year                           | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Communication Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2014                           | -                               | 489                  | -                       | -                          | 17                             | 471                  | Asset listing |          |
| 2015                           | 489                             | -                    | -                       | -                          | 87                             | 402                  | Asset listing |          |
| 2016                           | 489                             | -                    | -                       | -                          | 157                            | 332                  | Asset listing |          |
| 2017                           | 489                             | -                    | -                       | -                          | 227                            | 262                  | Asset listing |          |
| 2018                           | 489                             | -                    | -                       | -                          | 297                            | 192                  | Asset listing |          |
| 2019                           | 489                             | -                    | -                       | -                          | 367                            | 122                  | Asset listing |          |
| 2020                           | 489                             | -                    | -                       | -                          | 436                            | 52                   | Asset listing |          |
| 2021                           | 489                             |                      |                         |                            |                                |                      |               | **       |

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland  
Account 347; Computer Equipment

| Year                      | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Computer Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2014                      | -                               | 5,443                | -                       | -                          | 383                            | 5,060                | Asset listing |          |
| 2015                      | 5,443                           | -                    | -                       | -                          | 1,176                          | 4,267                | Asset listing |          |
| 2016                      | 5,443                           | 223                  | -                       | -                          | 1,970                          | 3,696                | Asset listing |          |
| 2017                      | 5,666                           | 1,480                | -                       | -                          | 2,914                          | 4,232                | Asset listing |          |
| 2018                      | 7,146                           | 308                  | -                       | -                          | 3,994                          | 3,460                | Asset listing |          |
| 2019                      | 7,454                           | 433                  | -                       | -                          | 5,134                          | 2,753                | Asset listing |          |
| 2020                      | 7,887                           | 947                  | -                       | -                          | 6,344                          | 2,490                | Asset listing |          |
| 2021                      | 8,834                           |                      |                         |                            |                                |                      |               | **       |

\*\* 2021 will be updated at the close of the year.

| Lakeland<br>Asset Listing         |  |                           |      |                         |
|-----------------------------------|--|---------------------------|------|-------------------------|
| Account                           | Description of Asset                             | Date Placed<br>In Service | Life | Cost Basis              |
| <b>Sewer Plant</b>                |  |                           |      |                         |
| 354                               | Wiring from building to controller               | 2/14/11                   | 40   | 3,855                   |
|                                   |  |                           |      | <u><b>3,855</b></u>     |
| 361                               | Sewer Mains (331-01-00-00)                       | 1/1/87                    | 50   | 100,000                 |
|                                   |  |                           |      | <u><b>100,000</b></u>   |
| 371                               | Install Grinder Pump at Sewer Lift Station - LMC |                           | 10   | 6,373                   |
| 371                               | Capital Expenditures Misc. - autodialer-Sewer    | 3/31/17                   | 7    | 957                     |
|                                   |  |                           |      | <u><b>7,330</b></u>     |
| <b>Total Sewer Plant</b>          |  |                           |      | <b>\$ 111,185</b>       |
| <b>Accumulated Depreciation</b>   |  |                           |      | <b>\$ (65,833)</b>      |
| <b>Net Book Value @12/31/2020</b> |  |                           |      | <b><u>\$ 45,352</u></b> |

DW 21-090  
Exhibit 33

Lakeland  
Account 354; Sewer Plant - Structures

| Year                            | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Sewer Plant - Structures</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2011                            | -                               | 3,855                | -                       | -                          | 73                             | 3,782                | Asset listing |          |
| 2012                            | 3,855                           | -                    | -                       | -                          | 146                            | 3,709                | Asset listing |          |
| 2013                            | 3,855                           | -                    | -                       | -                          | 242                            | 3,613                | Asset listing |          |
| 2014                            | 3,855                           | -                    | -                       | -                          | 339                            | 3,516                | Asset listing |          |
| 2015                            | 3,855                           | -                    | -                       | -                          | 435                            | 3,420                | Asset listing |          |
| 2016                            | 3,855                           | -                    | -                       | -                          | 532                            | 3,323                | Asset listing |          |
| 2017                            | 3,855                           | -                    | -                       | -                          | 628                            | 3,227                | Asset listing |          |
| 2018                            | 3,855                           | -                    | -                       | -                          | 724                            | 3,131                | Asset listing |          |
| 2019                            | 3,855                           | -                    | -                       | -                          | 821                            | 3,034                | Asset listing |          |
| 2020                            | 3,855                           | -                    | -                       | -                          | 917                            | 2,938                | Asset listing |          |
| 2021                            | 3,855                           |                      |                         |                            |                                |                      |               |          |

\*\* 2021 will be updated at the close of the year.



Lakeland

Account 361; Sewer Plant - Sewer Mains

| Year                             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Sewer Plant - Sewer Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1987                             | -                               | 100,000              | -                       | -                          | - *                            |                      | Asset listing |          |
| 2010                             | 100,000                         | -                    | -                       | -                          | 47,000                         | 53,000               | Asset listing |          |
| 2011                             | 100,000                         | -                    | -                       | -                          | 49,000                         | 51,000               | Asset listing |          |
| 2012                             | 100,000                         | -                    | -                       | -                          | 51,000                         | 49,000               | Asset listing |          |
| 2013                             | 100,000                         | -                    | -                       | -                          | 53,000                         | 47,000               | Asset listing |          |
| 2014                             | 100,000                         | -                    | -                       | -                          | 55,000                         | 45,000               | Asset listing |          |
| 2015                             | 100,000                         | -                    | -                       | -                          | 57,000                         | 43,000               | Asset listing |          |
| 2016                             | 100,000                         | -                    | -                       | -                          | 59,000                         | 41,000               | Asset listing |          |
| 2017                             | 100,000                         | -                    | -                       | -                          | 61,000                         | 39,000               | Asset listing |          |
| 2018                             | 100,000                         | -                    | -                       | -                          | 63,000                         | 37,000               | Asset listing |          |
| 2019                             | 100,000                         | -                    | -                       | -                          | 65,000                         | 35,000               | Asset listing |          |
| 2020                             | 100,000                         | -                    | -                       | -                          | 67,000                         | 33,000               | Asset listing |          |
| 2021                             | 100,000                         |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as LMC was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Lakeland

Account 371; Sewer Plant - Pumping

| Year                         | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Sewer Plant - Pumping</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2014                         | -                               | 7,204                | -                       | -                          | 360                            | 6,844                | Asset listing |          |
| 2015                         | 7,204                           | -                    | -                       | -                          | 1,081                          | 6,123                | Asset listing |          |
| 2016                         | 7,204                           | -                    | -                       | -                          | 1,801                          | 5,403                | Asset listing |          |
| 2017                         | 7,204                           | 957                  | -                       | -                          | 2,589                          | 5,572                | Asset listing |          |
| 2018                         | 8,161                           | -                    | -                       | -                          | 3,447                          | 4,714                | Asset listing |          |
| 2019                         | 8,161                           | -                    | -                       | -                          | 4,304                          | 3,857                | Asset listing |          |
| 2020                         | 8,161                           | 6,373                | (7,204)                 | -                          | (2,084)                        | 9,414                | Asset listing |          |
| 2021                         | 7,330                           |                      |                         |                            |                                |                      | Asset listing |          |

\*\* 2021 will be updated at the close of the year.

White Rock Water Co.  
Asset Listing

| Account                                    | Description of Asset          | Date Placed<br>In Service | Life | Cost Basis    |
|--|-------------------------------|---------------------------|------|---------------|
| <b>Organization</b>                        |                               |                           |      |               |
| 301  | Organization                  | 1970                      |      | 22,881        |
| <b>Total Organization</b>                  |                               |                           |      | <b>22,881</b> |
| <b>Land &amp; Land Rights</b>              |                               |                           |      |               |
| 303  | Land & Land Rights            | 1/1/71                    |      | 5,845         |
| <b>Total Land &amp; Land Rights</b>        |                               |                           |      | <b>5,845</b>  |
| <b>Structures &amp; Improvements</b>       |                               |                           |      |               |
| 304  | Power & Pumping               | 1/1/71                    | 50   | 3,000         |
| 304  | Well #2 Deepening             | 6/21/94                   | 30   | 6,415         |
| 304  | Well #3 Deepening             | 12/31/98                  | 30   | 13,660        |
| 304  | Pumphouse                     | 12/27/04                  | 40   | 31,401        |
| 304  | Electric Heater & Lights      | 1/10/05                   | 20   | 499           |
| 304  | Thermostat                    | 2/12/05                   | 20   | 83            |
| 304  | Remove dead trees around pump | 11/12/15                  |      | 750           |
| <b>Total Structures &amp; Improvements</b> |                               |                           |      | <b>55,808</b> |
| <b>Wells</b>                               |                               |                           |      |               |
| 307  | Well #3                       | 12/15/87                  | 30   | 20,689        |
| 307  | Well #2 Deepening             | 6/21/94                   | 30   | 5,713         |
| 307  | Well Deepening                | 6/8/01                    | 30   | 7,127         |
| <b>Total Wells</b>                         |                               |                           |      | <b>33,529</b> |
| <b>Power Generation Equipment</b>          |                               |                           |      |               |
| 310  | Stand-by generator            | 7/1/14                    | 20   | 13,700        |
| <b>Total Power Generation Equipment</b>    |                               |                           |      | <b>13,700</b> |
| <b>Pumping Equipment</b>                   |                               |                           |      |               |
| 311  | Original Equipment            | 2/18/71                   | 50   | 14,438        |
| 311  | Original Equipment            |                           |      | 2,500         |
| 311  | Check Valve                   | 6/30/85                   | 10   | 1,743         |
| 311  | 1 1/2 Water Meter             | 4/30/87                   | 20   | 349           |
| 311  | Control system / Lines        | 10/15/88                  | 10   | 8,338         |
| 311  | Capital Well                  | 12/17/90                  | 10   | 757           |
| 311  | Conduit Well #3               | 5/15/96                   | 20   | 279           |
| 311  | Sump Pump                     | 6/20/96                   | 20   | 362           |
| 311  | GFI Circuit Breakers          | 4/28/02                   | 20   | 214           |
| 311  | 1" Meter for Well #3          | 1/4/05                    | 20   | 170           |
| 311  | Valve Replacement             | 12/1/06                   | 20   | 2,118         |
| 311  | Probe Well #3                 | 11/1/07                   | 10   | 1,595         |
| 311  | Well #3 P&M                   | 11/15/07                  | 20   | 4,323         |

|   |   |          |    |                |
|---|---|----------|----|----------------|
| 311   | Probe   | 12/1/07  | 10 | 53             |
| 311   | Pump & Motor  | 7/16/12  | 10 | 3,695          |
| 311   | Sump Pump   | 2/28/15  | 10 | 188            |
| 311   | Well #2 Pump replacement                            | 8/31/15  | 10 | 4,366          |
| 311   | Install 2 VFD pumps at WRWC trea                    | 1/31/17  | 10 | 26,570         |
| 311   | Chemical Feed Pump                                  | 9/30/18  | 10 | 848            |
| <b>Total Pumping Equipment</b>                  |   |          |    | <b>72,906</b>  |
| <b>Water Treatment Equipment</b>                |   |          |    |                |
| 320   | Adsorption System (CIAC)                            | 1/1/05   | 28 | 136,900        |
| 320   | Backwash Booster (CIAC)                             | 1/1/05   | 28 | 7,000          |
| 320   | Replace Alumina Media                               | 3/31/17  | 28 | 41,923         |
| 320   | Pump Tech control panels on wells                   | 12/31/19 | 28 | 1,321          |
| 320   | Pump Tech control panels on wells                   | 6/30/20  | 28 | 594            |
| <b>Total Water Treatment Equipment</b>          |   |          |    | <b>187,738</b> |
| <b>Distr. Reservoirs &amp; Standpipes</b>       |   |          |    |                |
| 330   | Reservoir Tanks                                     | 2/1/71   | 45 | 16,474         |
| 330   | Gate Valve Blueberry Ln                             | 8/10/95  | 10 | 551            |
| 330   | Gate Valve Rocky Pt.                                | 8/10/95  | 20 | 888            |
| 330   | Curb Stop Box & Rod Rocky Pt                        | 8/10/95  | 20 | 860            |
| 330   | Gate Box Valve Rocky Pt                             | 8/10/95  | 20 | 126            |
| 330   | Gate Valve Rocky Pt Surrey                          | 8/30/95  | 20 | 915            |
| 330   | Gate Valve  | 9/8/95   | 20 | 952            |
| 330   | Baal Curb Valve                                     | 11/13/95 | 20 | 649            |
| <b>Total Distr. Reservoirs &amp; Standpipes</b> |   |          |    | <b>21,416</b>  |
| <b>Trans. &amp; Distr. Mains</b>                |   |          |    |                |
| 331   | Pressure reducer Valves                             | 2/18/71  | 20 | 2,740          |
| 331   | Mains   | 2/18/71  | 60 | 31,823         |
| 331   | Pressure Reducer Pilot                              | 6/30/83  | 20 | 343            |
| 331   | Pressure Reducer Tile                               | 6/30/83  | 45 | 404            |
| 331   | Mains   | 12/18/01 | 60 | 5,734          |
| 331   | 2 4" Valves   | 12/16/02 | 20 | 2,731          |
| 331   | 6 Service Hydrants                                  | 10/12/05 | 20 | 491            |
| 331   | Replace mainline valves                             | 10/31/15 | 20 | 14,265         |
| 331   | Replace Mainline - Rocky Pt                         | 7/31/18  | 60 | 3,882          |
| 331   | Replace 10' of 3" Leaking PVC on Old coash Rd at Ro |          | 60 | 7,394          |
| <b>Total Trans. &amp; Distr. Mains</b>          |   |          |    | <b>69,807</b>  |
| <b>Services</b>                                 |   |          |    |                |
| 333   | Services  | 2/18/71  | 60 | 4,630          |
| 333   | 2 Curbstop & Logger                                 | 11/12/08 | 40 | 2,041          |
| 333   | Services  | 11/7/12  | 40 | 1,110          |
| 333   | Services  | 7/1/13   | 40 | 9,151          |
| 333   | Services  | 7/1/14   | 40 | 4,024          |
| 333   | Services  | 6/30/15  | 40 | 1,693          |
| 333   | Services  | 2/28/16  | 40 | 118            |

|  |   |          |    |                   |
|--|---|----------|----|-------------------|
| 333  | Services  | 10/31/17 | 40 | 5,484             |
| 333  | Services  | 12/31/18 | 40 | 1,251             |
| 333  | Services  | 11/30/19 | 40 | 6,087             |
| 333  | Services & Renewals; Record Curb Stop Locations - ' |          | 40 | 12,900            |
| <b>Total Services</b>                        |   |          |    | <b>48,489</b>     |
|  |   |          |    |                   |
| <b>Meters</b>                                |   |          |    |                   |
| 334  | Meters  | 12/31/12 | 20 | 469               |
| 334  | Meters  | 7/1/14   | 20 | 1,234             |
| 334  | Meters  | 7/1/15   | 20 | 26,337            |
| 334  | Meter Install                                       | 4/7/17   | 20 | 82                |
| 334  | Meters  | 8/7/17   | 20 | 531               |
| 334  | Meter Pit Install                                   | 8/31/18  | 20 | 15,362            |
| 334  | Meters (3)  | 11/1/18  | 20 | 793               |
| 334  | Meters 2019   | 5/31/19  | 20 | 254               |
| 334  | Purchase meters - WR                                |          | 20 | 1,189             |
| 334  | Install Meters 2020 - WR                            |          | 20 | 447               |
| <b>Total Meters</b>                          |   |          |    | <b>46,698</b>     |
|  |   |          |    |                   |
| <b>Hydrants</b>                              |   |          |    |                   |
| 335  | Hydrants  | 2/18/71  | 20 | 1,200             |
| <b>Total Hydrants</b>                        |   |          |    | <b>1,200</b>      |
|  |   |          |    |                   |
| <b>Communication Equipment</b>               |   |          |    |                   |
| 346  | Capital Expenditures Misc. - phone                  | 10/1/14  | 7  | 326               |
| <b>Total Communication Equipment</b>         |   |          |    | <b>326</b>        |
|  |   |          |    |                   |
| <b>Office Computer/Communication Equip.</b>  |   |          |    |                   |
| 347  | Set up Computer Billing/GL/AP Sys                   | 7/1/14   | 5  | 2,952             |
| 347  | Capital Exp. Misc. - Remote access:                 | 10/1/14  | 5  | 143               |
| 347  | New computer for NH office                          | 12/31/16 | 5  | 134               |
| 347  | Purchase Canon Copier for NH Offi                   | 3/31/17  | 7  | 410               |
| 347  | Website Design                                      | 11/30/17 | 7  | 478               |
| 347  | NH Server - WR                                      | 6/30/18  | 5  | 199               |
| 347  | Scada System  | 5/31/19  | 10 | 14,314            |
| 347  | NDS Server (WR allocated portion)                   | 10/31/19 | 5  | 131               |
| 347  | Develop Emergency Response Plan - WR                |          | 7  | 325               |
| 347  | Purchase and Implementation of a Job Order Modu     |          | 7  | 293               |
| <b>Total Computer/Communication Equip.</b>   |   |          |    | <b>19,379</b>     |
|  |   |          |    |                   |
| <b>Other Plant and Misc. Equipment</b>       |   |          |    |                   |
| 348  | Magnetic Locator                                    | 12/31/93 | 10 | 620               |
| 348  | Capital Exp. Misc. - Purchase altern                | 12/1/14  | 10 | 145               |
| <b>Total Other Plant and Misc. Equipment</b> |   |          |    | <b>765</b>        |
|  |   |          |    |                   |
| <b>Total Water Plant</b>                     |   |          |    | <b>\$ 600,485</b> |

|  |                          |
|--|--------------------------|
| Accumulated Depreciation                 | \$ (276,470)             |
| Adjustment to reconcile to Trial Balance | <u>\$ (2,160)</u>        |
| Net Book Value @12/31/2020               | <u><u>\$ 321,854</u></u> |

DW 21-090  
Exhibit 33

White Rock  
Account 301; Organization

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Organization</b>             |                      |                         |                            |                                |               |               |          |
| 1970 | -                               | 22,881               | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2010 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2011 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2012 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2013 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2014 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2015 | 22,881                          | -                    | -                       | -                          | -                              | 22,881        | Asset listing |          |
| 2016 | 22,881                          | -                    | -                       | -                          | 1,180                          | 21,701        | Asset listing |          |
| 2017 | 22,881                          | -                    | -                       | -                          | 1,543                          | 21,338        | Asset listing |          |
| 2018 | 22,881                          | -                    | -                       | -                          | 2,633                          | 20,248        | Asset listing |          |
| 2019 | 22,881                          | -                    | -                       | -                          | 3,724                          | 19,157        | Asset listing |          |
| 2020 | 22,881                          | -                    | -                       | -                          | 4,813                          | 18,068        | Asset listing |          |
| 2021 | 22,881                          |                      |                         |                            |                                | **            | Asset listing |          |

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 303; Land & Land Rights

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Land &amp; Land Rights</b>   |                      |                         |                            |                                |               |               |          |
| 1971 | -                               | 5,845                | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2010 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2011 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2012 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2013 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2014 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2015 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2016 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2017 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2018 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2019 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2020 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |
| 2021 | 5,845                           | -                    | -                       | -                          | -                              | 5,845         | Asset listing |          |



DW 21-090  
Exhibit 33

White Rock  
Account 304; Structures & Improvements

| Year                                 | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Structures &amp; Improvements</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1971                                 | -                               | 3,000                | -                       | -                          | - *                            | 3,000         | Asset listing |          |
| 1994                                 | 3,000                           | 6,415                | -                       | -                          | - *                            | 9,415         | Asset listing |          |
| 1998                                 | 9,415                           | 13,660               | -                       | -                          | - *                            | 23,075        | Asset listing |          |
| 2004                                 | 23,075                          | 31,401               | -                       | -                          | - *                            | 54,476        | Asset listing |          |
| 2005                                 | 54,476                          | 582                  | -                       | -                          | - *                            | 55,058        | Asset listing |          |
| 2010                                 | 55,058                          | -                    | -                       | -                          | 17,133                         | 37,925        | Asset listing |          |
| 2011                                 | 55,058                          | -                    | -                       | -                          | 18,676                         | 36,382        | Asset listing |          |
| 2012                                 | 55,058                          | -                    | -                       | -                          | 20,218                         | 34,840        | Asset listing |          |
| 2013                                 | 55,058                          | -                    | -                       | -                          | 21,761                         | 33,297        | Asset listing |          |
| 2014                                 | 55,058                          | -                    | -                       | -                          | 23,304                         | 31,754        | Asset listing |          |
| 2015                                 | 55,058                          | 750                  | -                       | -                          | 24,846                         | 30,962        | Asset listing |          |
| 2016                                 | 55,808                          | -                    | -                       | -                          | 26,389                         | 29,419        | Asset listing |          |
| 2017                                 | 55,808                          | -                    | -                       | -                          | 27,932                         | 27,876        | Asset listing |          |
| 2018                                 | 55,808                          | -                    | -                       | -                          | 29,475                         | 26,333        | Asset listing |          |
| 2019                                 | 55,808                          | -                    | -                       | -                          | 31,019                         | 24,789        | Asset listing |          |
| 2020                                 | 55,808                          | -                    | -                       | -                          | 32,562                         | 23,246        | Asset listing |          |
| 2021                                 | 55,808                          |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 307; Wells

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Wells</b>                    |                      |                         |                            |                                |               |               |          |
| 1987 | -                               | 20,689               | -                       | -                          | - *                            | 20,689        | Asset listing |          |
| 1994 | 20,689                          | 5,713                | -                       | -                          | - *                            | 26,402        | Asset listing |          |
| 2001 | 26,402                          | 7,127                | -                       | -                          | - *                            | 33,529        | Asset listing |          |
| 2010 | 33,529                          | -                    | -                       | -                          | 23,920                         | 9,609         | Asset listing |          |
| 2011 | 33,529                          | -                    | -                       | -                          | 25,037                         | 8,492         | Asset listing |          |
| 2012 | 33,529                          | -                    | -                       | -                          | 26,155                         | 7,374         | Asset listing |          |
| 2013 | 33,529                          | -                    | -                       | -                          | 27,272                         | 6,257         | Asset listing |          |
| 2014 | 33,529                          | -                    | -                       | -                          | 27,833                         | 5,696         | Asset listing |          |
| 2015 | 33,529                          | -                    | -                       | -                          | 28,261                         | 5,268         | Asset listing |          |
| 2016 | 33,529                          | -                    | -                       | -                          | 28,689                         | 4,840         | Asset listing |          |
| 2017 | 33,529                          | -                    | -                       | -                          | 29,117                         | 4,412         | Asset listing |          |
| 2018 | 33,529                          | -                    | -                       | -                          | 29,545                         | 3,984         | Asset listing |          |
| 2019 | 33,529                          | -                    | -                       | -                          | 29,973                         | 3,556         | Asset listing |          |
| 2020 | 33,529                          | -                    | -                       | -                          | 30,401                         | 3,128         | Asset listing |          |
| 2021 | 33,529                          |                      |                         |                            |                                |               |               | **       |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 310; Power Generation Equipment

| Year                              | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|-----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Power Generation Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2014                              | -                               | 13,700               | -                       | -                          | 343                            | 13,357               | Asset listing |          |
| 2015                              | 13,700                          | -                    | -                       | -                          | 1,028                          | 12,672               | Asset listing |          |
| 2016                              | 13,700                          | -                    | -                       | -                          | 1,713                          | 11,987               | Asset listing |          |
| 2017                              | 13,700                          | -                    | -                       | -                          | 2,398                          | 11,302               | Asset listing |          |
| 2018                              | 13,700                          | -                    | -                       | -                          | 3,083                          | 10,617               | Asset listing |          |
| 2019                              | 13,700                          | -                    | -                       | -                          | 3,768                          | 9,932                | Asset listing |          |
| 2020                              | 13,700                          | -                    | -                       | -                          | 4,453                          | 9,247                | Asset listing |          |
| 2021                              | 13,700                          |                      |                         |                            |                                |                      |               |          |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 311; Pumping Equipment

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source | Comments      |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|--------|---------------|
| <b>Pumping Equipment</b> |                                 |                      |                         |                            |                                |               |        |               |
| 1971                     | -                               | 19,800               | (2,862)                 | (1)                        | -                              | *             | 16,938 | Asset listing |
| 1985                     | 16,938                          | 1,743                | -                       | -                          | -                              | *             | 18,681 | Asset listing |
| 1987                     | 18,681                          | 349                  | -                       | -                          | -                              | *             | 19,030 | Asset listing |
| 1988                     | 19,030                          | 8,338                | -                       | -                          | -                              | *             | 27,368 | Asset listing |
| 1989                     | 27,368                          | 827                  | -                       | -                          | -                              | *             | 28,195 | Asset listing |
| 1990                     | 28,195                          | 757                  | -                       | -                          | -                              | *             | 28,952 | Asset listing |
| 1991                     | 28,952                          | 3,613                | -                       | -                          | -                              | *             | 32,565 | Asset listing |
| 1996                     | 32,565                          | 641                  | -                       | -                          | -                              | *             | 33,206 | Asset listing |
| 1998                     | 33,206                          | 1,387                | -                       | -                          | -                              | *             | 34,593 | Asset listing |
| 1999                     | 34,593                          | 651                  | -                       | -                          | -                              | *             | 35,244 | Asset listing |
| 2001                     | 35,244                          | 6,189                | -                       | -                          | -                              | *             | 41,433 | Asset listing |
| 2002                     | 41,433                          | 914                  | -                       | -                          | -                              | *             | 42,347 | Asset listing |
| 2003                     | 42,347                          | 679                  | -                       | -                          | -                              | *             | 43,026 | Asset listing |
| 2005                     | 43,026                          | 170                  | -                       | -                          | -                              | *             | 43,196 | Asset listing |
| 2006                     | 43,196                          | 2,118                | -                       | -                          | -                              | *             | 45,314 | Asset listing |
| 2007                     | 45,314                          | 5,971                | -                       | -                          | -                              | *             | 51,285 | Asset listing |
| 2010                     | 51,285                          | 9,178                | -                       | -                          | 34,325                         |               | 26,138 | Asset listing |
| 2011                     | 60,463                          | -                    | -                       | -                          | 36,829                         |               | 23,634 | Asset listing |
| 2012                     | 60,463                          | 3,695                | (11,308)                | -                          | 27,988                         |               | 24,862 | Asset listing |
| 2013                     | 52,850                          | 160                  | -                       | -                          | 30,085                         |               | 22,925 | Asset listing |
| 2014                     | 53,010                          | -                    | -                       | -                          | 32,129                         |               | 20,881 | Asset listing |
| 2015                     | 53,010                          | 4,554                | (8,445)                 | -                          | 25,518                         |               | 23,601 | Asset listing |
| 2016                     | 49,119                          | -                    | -                       | -                          | 26,944                         |               | 22,175 | Asset listing |
| 2017                     | 49,119                          | 26,570               | (2,931)                 | -                          | 27,029                         |               | 45,729 | Asset listing |
| 2018                     | 72,758                          | 9,099                | (700)                   | (8,251)                    | 27,196                         |               | 45,710 | Asset listing |
| 2019                     | 72,906                          | -                    | -                       | -                          | 31,849                         |               | 41,057 | Asset listing |
| 2020                     | 72,906                          | -                    | -                       | -                          | 38,834                         |               | 34,072 | Asset listing |
| 2021                     | 72,906                          |                      |                         |                            |                                | **            |        |               |

(1) Actual year of retirement unknown as White Rock was under previous ownership.

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 320; Water Treatment Equipment

| Year                             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Water Treatment Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2005                             | -                               | 143,900              | -                       | -                          | - *                            | 143,900              | Asset listing |          |
| 2010                             | 143,900                         | -                    | -                       | -                          | 27,540                         | 116,360              | Asset listing |          |
| 2011                             | 143,900                         | -                    | -                       | -                          | 32,679                         | 111,221              | Asset listing |          |
| 2012                             | 143,900                         | -                    | -                       | -                          | 37,817                         | 106,083              | Asset listing |          |
| 2013                             | 143,900                         | -                    | -                       | -                          | 42,956                         | 100,944              | Asset listing |          |
| 2014                             | 143,900                         | -                    | -                       | -                          | 48,095                         | 95,805               | Asset listing |          |
| 2015                             | 143,900                         | -                    | -                       | -                          | 53,233                         | 90,667               | Asset listing |          |
| 2016                             | 143,900                         | -                    | -                       | -                          | 58,372                         | 85,528               | Asset listing |          |
| 2017                             | 143,900                         | 41,923               | -                       | -                          | 64,260                         | 121,563              | Asset listing |          |
| 2018                             | 185,823                         | -                    | -                       | -                          | 70,896                         | 114,927              | Asset listing |          |
| 2019                             | 185,823                         | 1,321                | -                       | -                          | 77,557                         | 109,587              | Asset listing |          |
| 2020                             | 187,144                         | 594                  | -                       | -                          | 84,251                         | 103,487              | Asset listing |          |
| 2021                             | 187,738                         | -                    | -                       | -                          | - **                           |                      |               |          |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 330; Distribution Reservoirs & Standpipes

| Year  | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|---|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Distribution Reservoirs &amp; Standpipes</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1971  | -                               | 16,474               | -                       | -                          | - *                            | 16,474        | Asset listing |          |
| 1995  | 16,474                          | 4,942                | -                       | -                          | - *                            | 21,416        | Asset listing |          |
| 2010  | 21,416                          | -                    | -                       | -                          | 19,184                         | 2,232         | Asset listing |          |
| 2011  | 21,416                          | -                    | -                       | -                          | 19,769                         | 1,647         | Asset listing |          |
| 2012  | 21,416                          | -                    | -                       | -                          | 20,355                         | 1,061         | Asset listing |          |
| 2013  | 21,416                          | -                    | -                       | -                          | 20,941                         | 475           | Asset listing |          |
| 2014  | 21,416                          | -                    | -                       | -                          | 21,160                         | 256           | Asset listing |          |
| 2015  | 21,416                          | -                    | -                       | -                          | 21,352                         | 64            | Asset listing |          |
| 2016  | 21,416                          | -                    | -                       | -                          | 21,352                         | 64            | Asset listing |          |
| 2017  | 21,416                          | -                    | -                       | -                          | 21,352                         | 64            | Asset listing |          |
| 2018  | 21,416                          | -                    | -                       | -                          | 21,352                         | 64            | Asset listing |          |
| 2019  | 21,416                          | -                    | -                       | -                          | 21,184                         | 232           | Asset listing |          |
| 2020  | 21,416                          | -                    | -                       | -                          | 21,184                         | 232           | Asset listing |          |
| 2021  | 21,416                          |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock

Account 331; Transmission & Distribution Mains

| Year   | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Transmission &amp; Distribution Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1971   | -                               | 35,191               | -                       | -                          | - *                            | 35,191               | Asset listing |          |
| 1983   | 35,191                          | 747                  | -                       | -                          | - *                            | 35,938               | Asset listing |          |
| 2001   | 35,938                          | 5,734                | -                       | -                          | - *                            | 41,672               | Asset listing |          |
| 2002   | 41,672                          | 2,731                | -                       | -                          | - *                            | 44,403               | Asset listing |          |
| 2005   | 44,403                          | 491                  | -                       | -                          | - *                            | 44,894               | Asset listing |          |
| 2010   | 44,894                          | -                    | -                       | -                          | 31,533                         | 13,361               | Asset listing |          |
| 2011   | 44,894                          | -                    | -                       | -                          | 32,331                         | 12,563               | Asset listing |          |
| 2012   | 44,894                          | -                    | -                       | -                          | 33,129                         | 11,765               | Asset listing |          |
| 2013   | 44,894                          | -                    | -                       | -                          | 33,927                         | 10,967               | Asset listing |          |
| 2014   | 44,894                          | -                    | -                       | -                          | 34,725                         | 10,169               | Asset listing |          |
| 2015   | 44,894                          | 14,265               | (500)                   | -                          | 35,118                         | 23,541               | Asset listing |          |
| 2016   | 58,659                          | -                    | -                       | -                          | 36,621                         | 22,038               | Asset listing |          |
| 2017   | 58,659                          | -                    | -                       | -                          | 37,624                         | 21,035               | Asset listing |          |
| 2018   | 58,659                          | 3,882                | (5)                     | -                          | 39,325                         | 23,211               | Asset listing |          |
| 2019   | 62,536                          | -                    | -                       | -                          | 41,055                         | 21,481               | Asset listing |          |
| 2020   | 62,536                          | 7,394                | (123)                   | -                          | 42,561                         | 27,246               | Asset listing |          |
| 2021   | 69,807                          |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 333; Services

| Year            | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|-----------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Services</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1971            | -                               | 4,800                | -                       | -                          | - *                            | 4,800         | Asset listing |          |
| 2008            | 4,800                           | 2,041                | -                       | -                          | - *                            | 6,841         | Asset listing |          |
| 2010            | 6,841                           | -                    | -                       | -                          | 3,421                          | 3,420         | Asset listing |          |
| 2011            | 6,841                           | -                    | -                       | -                          | 3,603                          | 3,238         | Asset listing |          |
| 2012            | 6,841                           | 1,110                | -                       | -                          | 3,799                          | 4,152         | Asset listing |          |
| 2013            | 7,951                           | 9,151                | -                       | -                          | 4,123                          | 12,979        | Asset listing |          |
| 2014            | 17,102                          | 4,024                | -                       | -                          | 4,612                          | 16,514        | Asset listing |          |
| 2015            | 21,126                          | 1,693                | (170)                   | -                          | 4,950                          | 17,699        | Asset listing |          |
| 2016            | 22,649                          | 118                  | -                       | -                          | 5,480                          | 17,287        | Asset listing |          |
| 2017            | 22,767                          | 5,484                | -                       | -                          | 5,909                          | 22,342        | Asset listing |          |
| 2018            | 28,251                          | 1,251                | -                       | -                          | 6,595                          | 22,907        | Asset listing |          |
| 2019            | 29,502                          | 6,087                | -                       | -                          | 7,370                          | 28,219        | Asset listing |          |
| 2020            | 35,589                          | 12,900               | -                       | -                          | 8,383                          | 40,106        | Asset listing |          |
| 2021            | 48,489                          |                      |                         |                            |                                |               |               | **       |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.



DW 21-090  
Exhibit 33

White Rock  
Account 334; Meters

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Meters</b>                   |                      |                         |                            |                                |               |               |          |
| 1971 | -                               | 5,200                | -                       | -                          | - *                            | 5,200         | Asset listing |          |
| 1983 | 5,200                           | 269                  | -                       | -                          | - *                            | 5,469         | Asset listing |          |
| 1984 | 5,469                           | 357                  | -                       | -                          | - *                            | 5,826         | Asset listing |          |
| 1985 | 5,826                           | 989                  | -                       | -                          | - *                            | 6,815         | Asset listing |          |
| 1986 | 6,815                           | 610                  | -                       | -                          | - *                            | 7,425         | Asset listing |          |
| 1987 | 7,425                           | 804                  | -                       | -                          | - *                            | 8,229         | Asset listing |          |
| 1989 | 8,229                           | 1,107                | -                       | -                          | - *                            | 9,336         | Asset listing |          |
| 1990 | 9,336                           | 700                  | -                       | -                          | - *                            | 10,036        | Asset listing |          |
| 1995 | 10,036                          | 1,342                | -                       | -                          | - *                            | 11,378        | Asset listing |          |
| 1996 | 11,378                          | 2,219                | -                       | -                          | - *                            | 13,597        | Asset listing |          |
| 1997 | 13,597                          | 1,870                | -                       | -                          | - *                            | 15,467        | Asset listing |          |
| 1999 | 15,467                          | 611                  | -                       | -                          | - *                            | 16,078        | Asset listing |          |
| 2000 | 16,078                          | 1,240                | -                       | -                          | - *                            | 17,318        | Asset listing |          |
| 2003 | 17,318                          | 900                  | -                       | -                          | - *                            | 18,218        | Asset listing |          |
| 2008 | 18,218                          | 4,712                | -                       | -                          | - *                            | 22,930        | Asset listing |          |
| 2010 | 22,930                          | 1,061                | (2,735)                 | -                          | 12,866                         | 8,390         | Asset listing |          |
| 2011 | 21,256                          | 341                  | (1,009)                 | -                          | 12,563                         | 8,025         | Asset listing |          |
| 2012 | 20,588                          | 983                  | (2,451)                 | -                          | 10,852                         | 8,268         | Asset listing |          |
| 2013 | 19,120                          | -                    | -                       | -                          | 11,616                         | 7,504         | Asset listing |          |
| 2014 | 19,120                          | 1,234                | -                       | -                          | 12,410                         | 7,944         | Asset listing |          |
| 2015 | 20,354                          | 26,417               | (18,652)                | (80)                       | (5,203)                        | 33,242        | Asset listing |          |
| 2016 | 28,039                          | -                    | -                       | -                          | (3,820)                        | 31,859        | Asset listing |          |
| 2017 | 28,039                          | 614                  | -                       | -                          | (2,422)                        | 31,075        | Asset listing |          |
| 2018 | 28,653                          | 16,155               | -                       | -                          | (605)                          | 45,413        | Asset listing |          |
| 2019 | 44,808                          | 254                  | -                       | -                          | 689                            | 44,373        | Asset listing |          |
| 2020 | 45,062                          | 1,636                | -                       | -                          | 2,031                          | 44,667        | Asset listing |          |
| 2021 | 46,698                          |                      |                         |                            |                                |               |               | **       |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 335; Hydrants

| Year            | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|-----------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Hydrants</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1971            | -                               | 1,200                | -                       | -                          | - *                            | 1,200         | Asset listing |          |
| 1999            | 1,200                           | -                    | -                       | -                          | - *                            | 1,200         | Asset listing |          |
| 2010            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2011            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2012            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2013            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2014            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2015            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2016            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2017            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2018            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2019            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2020            | 1,200                           | -                    | -                       | -                          | 720                            | 480           | Asset listing |          |
| 2021            | 1,200                           |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 346; Communication Equipment

| Year                           | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Communication Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2014                           | -                               | 326                  | -                       | -                          | 23                             | 303                  | Asset listing |          |
| 2015                           | 326                             | -                    | -                       | -                          | 70                             | 256                  | Asset listing |          |
| 2016                           | 326                             | -                    | -                       | -                          | 116                            | 210                  | Asset listing |          |
| 2017                           | 326                             | -                    | -                       | -                          | 163                            | 163                  | Asset listing |          |
| 2018                           | 326                             | -                    | -                       | -                          | 210                            | 116                  | Asset listing |          |
| 2019                           | 326                             | -                    | -                       | -                          | 256                            | 70                   | Asset listing |          |
| 2020                           | 326                             | -                    | -                       | -                          | 303                            | 23                   | Asset listing |          |
| 2021                           | 326                             |                      |                         |                            |                                |                      |               | **       |

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 347; Office Computer/Communication Equipment

| Year | Starting Plant<br>In Service \$             | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|------|---|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
|      | <b>Office Computer/Communication Equip.</b> |                      |                         |                            |                                |                      |               |          |
| 2014 | -   | 3,095                | -                       | -                          | 309                            | 2,786                | Asset listing |          |
| 2015 | 3,095                                       | -                    | -                       | -                          | 928                            | 2,167                | Asset listing |          |
| 2016 | 3,095                                       | 134                  | -                       | -                          | 1,547                          | 1,682                | Asset listing |          |
| 2017 | 3,229                                       | 888                  | -                       | -                          | 2,256                          | 1,861                | Asset listing |          |
| 2018 | 4,117                                       | 199                  | -                       | -                          | 3,049                          | 1,267                | Asset listing |          |
| 2019 | 4,316                                       | 14,445               | -                       | -                          | 4,280                          | 14,481               | Asset listing |          |
| 2020 | 18,761                                      | 618                  | -                       | -                          | 5,260                          | 14,119               | Asset listing |          |
| 2021 | 19,379                                      |                      |                         |                            |                                |                      |               |          |

\*\*

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

White Rock  
Account 348; Other Plant and Misc. Equipment

| Year | Starting Plant<br>In Service \$        | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|------|--|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
|      | <b>Other Plant and Misc. Equipment</b> |                      |                         |                            |                                |               |               |          |
| 1993 | -                                      | 620                  | -                       | -                          | - *                            | 620           | Asset listing |          |
| 2007 | 620                                    | 11,107               | -                       | -                          | - *                            | 11,727        | Asset listing |          |
| 2010 | 11,727                                 | -                    | -                       | -                          | 11,727                         | -             | Asset listing |          |
| 2011 | 11,727                                 | -                    | -                       | -                          | 11,727                         | -             | Asset listing |          |
| 2012 | 11,727                                 | -                    | -                       | -                          | 11,727                         | -             | Asset listing |          |
| 2013 | 11,727                                 | -                    | -                       | -                          | 11,727                         | -             | Asset listing |          |
| 2014 | 11,727                                 | 145                  | -                       | -                          | 11,734                         | 138           | Asset listing |          |
| 2015 | 11,872                                 | -                    | -                       | -                          | 11,749                         | 123           | Asset listing |          |
| 2016 | 11,872                                 | -                    | -                       | -                          | 11,763                         | 109           | Asset listing |          |
| 2017 | 11,872                                 | -                    | (11,107)                | -                          | 671                            | 94            | Asset listing |          |
| 2018 | 765                                    | -                    | -                       | -                          | 685                            | 80            | Asset listing |          |
| 2019 | 765                                    | -                    | -                       | -                          | 699                            | 66            | Asset listing |          |
| 2020 | 765                                    | -                    | -                       | -                          | 714                            | 51            | Asset listing |          |
| 2021 | 765                                    |                      |                         |                            |                                |               |               | **       |

\* Accumulated depreciation amount unknown as White Rock was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Asset Listing

| Account   | Description of Asset  | Date Placed<br>In Service | Life | Cost Basis    |
|---|---|---------------------------|------|---------------|
| <b>Land and Land Rights</b>                           |   |                           |      |               |
| 303   | Land Improvements   | 5/1/89                    |      | 1,005         |
| <b>Total Land and Land Rights</b>                     |   |                           |      | <b>1,005</b>  |
| <b>Structures &amp; Improvements</b>                  |   |                           |      |               |
| 304   | 12' X 12' above ground pump station with all pumps controls and filters   | 12/3/10                   | 40   | 54,908        |
| 304   | Electric service, lights  | 12/3/10                   | 40   | 20,591        |
| <b>Total Structures &amp; Improvements</b>            |   |                           |      | <b>75,499</b> |
| <b>Wells</b>  |   |                           |      |               |
| 307   | Well #1 350' deep, 15 gpm yield (adjustment)                              | 1970's                    | 40   | 2,371         |
| 307   | Well #2 800' deep   | 7/11/18                   | 33   | 8,035         |
| 307   | 48 hour pump test   | 7/11/18                   | 33   | 8,730         |
| <b>Total Wells</b>                                    |   |                           |      | <b>19,136</b> |
| <b>Supply Mains</b>                                   |   |                           |      |               |
| 309   | water line from well to pump house (30')                                  | 12/3/10                   | 50   | 275           |
| <b>Total Supply Mains</b>                             |   |                           |      | <b>275</b>    |
| <b>Pumping Equipment</b>                              |   |                           |      |               |
| 311   | 10GS15412 1.5 HP pump and motor   | 10/3/07                   | 10   | 3,536         |
| 311   | 7.5 HP Grundfos constant pressure booster pump system with misc. plumbing | 12/3/10                   | 10   | 41,181        |
| 311   | source water meter 1"   | 12/3/10                   | 10   | 412           |
| 311   | master meter 1.5"   | 12/3/10                   | 10   | 686           |
| 311   | 10GS15412 1.5 HP pump and Motor.  | 6/1/11                    | 10   | 392           |
| 311   | Goulds 5GS10412 1HP 230 volt 3 wire stainless steel submersible pump      | 6/1/18                    | 10   | 2,934         |
| <b>Total Pumping Equipment</b>                        |   |                           |      | <b>49,140</b> |
| <b>Water Treatment Equipment</b>                      |   |                           |      |               |
| 320   | CSI RF40-102C Reactr  | 12/3/10                   | 28   | 12,423        |
| <b>Total Water Treatment Equipment</b>                |   |                           |      | <b>12,423</b> |
| <b>Distribution Reservoirs &amp; Standpipes</b>       |   |                           |      |               |
| 330   | 10,000 gallon steel underground tank                                      | 1970's                    | 50   | 4,194         |
| <b>Total Distribution Reservoirs &amp; Standpipes</b> |   |                           |      | <b>4,194</b>  |
| <b>Trans. &amp; Distr. Mains</b>                      |   |                           |      |               |
| 331   | 2" plastic water line (2600')   | 1970's                    | 50   | 7,502         |
| 331   | Blow off valve (1)  | 9/13/99                   | 50   | 2,485         |
| <b>Total Trans. &amp; Distr. Mains</b>                |   |                           |      | <b>9,987</b>  |
| <b>Services</b>                                       |   |                           |      |               |
| 333   | Shutoffs  | 11/1/81                   | 40   | 590           |
| 333   | Valve/Curb stop   | 6/30/03                   | 40   | 869           |
| 333   | Services & Renewals 2019  | 10/31/19                  | 40   | 325           |

DW 21-090  
Exhibit 33

|   |   |          |    |                          |
|---|---|----------|----|--------------------------|
| 333   | Services & Renewals 2020                                      |          | 40 | 242                      |
| <b>Total Services</b>                           |   |          |    | <b><u>2,026</u></b>      |
| <b>Meters</b>                                   |   |          |    |                          |
| 334   | 3/4" water meters (20)  | 2000     | 20 | 5,243                    |
| 334   | 3/4" water meters (2)   | 2006     | 20 | 445                      |
| 334   | 3/4" water meters (1)   | 2009     | 20 | 218                      |
| 334   | Purchase meters - 2019  | 6/30/19  | 20 | 5,804                    |
| 334   | Install meters 2019   | 10/31/19 | 20 | 2,353                    |
| 334   | Purchase meters - 2020  |          | 20 | 710                      |
| <b>Total Meters</b>                             |   |          |    | <b><u>14,773</u></b>     |
| <b>Hydrants</b>                                 |   |          |    |                          |
| 335   | NONE  |          |    |                          |
| <b>Total Hydrants</b>                           |   |          |    | <b><u>-</u></b>          |
| <b>Tools, Shop and Garage Equipment</b>         |   |          |    |                          |
| 343   | NONE  |          |    |                          |
| <b>Total Tools, Shop and Garage Equipment</b>   |   |          |    | <b><u>-</u></b>          |
| <b>Communication Equipment</b>                  |   |          |    |                          |
| 346   | NONE  |          |    |                          |
| <b>Total Communication Equipment</b>            |   |          |    | <b><u>-</u></b>          |
| <b>Computer Equipment</b>                       |   |          |    |                          |
| 347   | NDS Server (Tioga Belmont allocated portion)                  | 10/31/19 | 5  | 30                       |
| 347   | Develop Emergency Response Plan - TB                          | 7/31/20  | 7  | 430                      |
| 347   | Purchase and Implementation of a Job Order Module in NDS - TB | 7/31/20  | 7  | 68                       |
| <b>Total Computer Equipment</b>                 |   |          |    | <b><u>528</u></b>        |
| <b>Total</b>                                    |   |          |    | <b>\$ 188,986</b>        |
| <b>Accumulated Depreciation</b>                 |   |          |    | <b>\$ (83,121)</b>       |
| <b>Adjustment to reconcile to Trial Balance</b> |   |          |    | <b>\$ (4)</b>            |
| <b>Net Book Value @12/31/2020</b>               |   |          |    | <b><u>\$ 105,861</u></b> |

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 303; Land Improvements

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Land Improvements</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1989                     | -                               | 1,005                | -                       | -                          | - *                            | 1,005         | Asset listing |          |
| 1989 - 4/30/19           | 1,005                           | -                    | -                       | -                          | -                              | 1,005         | Asset listing |          |
| 5/1/2019 - 12/31/19      | 1,005                           | -                    | -                       | -                          | -                              | 1,005         | Asset listing |          |
| 2020                     | 1,005                           | -                    | -                       | -                          | -                              | 1,005         | Asset listing |          |
| 2021                     | 1,005                           |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.



DW 21-090  
Exhibit 33

Tioga Belmont  
Account 304; Structures & Improvements

| Year                                 | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Structures &amp; Improvements</b> |                                 |                      |                         |                            |                                |               |               |          |
| 2010                                 | -                               | 75,499               | -                       | -                          | - *                            | 75,499        | Asset listing |          |
| 2010 - 4/30/19                       | 75,499                          | -                    | -                       | -                          | 15,100                         | 60,399        | Asset listing |          |
| 5/1/2019 - 12/31/19                  | 75,499                          | -                    | -                       | -                          | 16,358                         | 59,141        | Asset listing |          |
| 2020                                 | 75,499                          | -                    | -                       | -                          | 18,246                         | 57,253        | Asset listing |          |
| 2021                                 | 75,499                          |                      |                         |                            |                                |               |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 307; Wells

| Year             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Wells</b>     |                                 |                      |                         |                            |                                |                      |               |          |
| 1970's           | 2,371                           | -                    | -                       | -                          | - *                            | 2,371                | Asset listing |          |
| 2018             | 2,371                           | 16,765               | -                       | -                          | - *                            | 19,136               | Asset listing |          |
| 2018 - 4/30/19   | 19,136                          | -                    | -                       | -                          | 5,470                          | 13,666               | Asset listing |          |
| 5/1/1 - 12/31/19 | 19,136                          | -                    | -                       | -                          | 5,809                          | 13,327               | Asset listing |          |
| 2020             | 19,136                          | -                    | -                       | -                          | 6,317                          | 12,819               | Asset listing |          |
| 2021             | 19,136                          |                      |                         |                            |                                |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 309; Supply Mains

| Year                | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Supply Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2010                | -                               | 275                  | -                       | -                          | - *                            | 275                  | Asset listing |          |
| 2010 - 4/30/19      | 275                             | -                    | -                       | -                          | 44                             | 231                  | Asset listing |          |
| 5/1/19 - 12/31/19   | 275                             | -                    | -                       | -                          | 48                             | 227                  | Asset listing |          |
| 2020                | 275                             | -                    | -                       | -                          | 53                             | 222                  | Asset listing |          |
| 2021                | 275                             |                      |                         |                            |                                |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 311; Pumping Equipment

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Pumping Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2007                     | -                               | 3,536                | -                       | -                          | - *                            | 3,536                | Asset listing |          |
| 2010                     | 3,536                           | 42,279               | -                       | -                          | (8,273) *                      | 54,088               | Asset listing |          |
| 2011                     | 45,815                          | 392                  | -                       | -                          | (8,273) *                      | 46,207               | Asset listing |          |
| 2018                     | 46,207                          | 2,934                | -                       | -                          | (8,273) *                      | 49,141               | Asset listing |          |
| 2018 - 4/30/19           | 49,141                          | -                    | -                       | -                          | 29,772                         | 11,096               | Asset listing |          |
| 5/1/19 - 12/31/19        | 49,141                          | -                    | -                       | -                          | 32,786                         | 8,082                | Asset listing |          |
| 2020                     | 49,141                          | -                    | -                       | -                          | 37,307                         | 3,561                | Asset listing |          |
| 2021                     | 49,141                          |                      |                         |                            |                                |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 320; Water Treatment Equipment

| Year                             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Water Treatment Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2010                             | -                               | 12,423               | -                       | -                          | - *                            | 12,423               | Asset listing |          |
| 2010 - 4/30/19                   | 12,423                          | -                    | -                       | -                          | 3,578                          | 8,845                | Asset listing |          |
| 5/1/19 - 12/31/19                | 12,423                          | -                    | -                       | -                          | 3,873                          | 8,550                | Asset listing |          |
| 2020                             | 12,423                          | -                    | -                       | -                          | 4,317                          | 8,106                | Asset listing |          |
| 2021                             | 12,423                          |                      |                         |                            |                                |                      |               | **       |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont

Account 330; Distribution Reservoirs & Standpipes

| Year  | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Distribution Reservoirs &amp; Standpipes</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1970's  | 4,194                           | -                    | -                       |                            | - *                            | 4,194                | Asset listing |          |
| 1970 - 4/30/19                                  | 4,194                           | 3,091                | (3,091)                 | -                          | 1,251                          | 2,943                | Asset listing |          |
| 5/1/19 - 12/31/19                               | 4,194                           | -                    | -                       | -                          | 1,307                          | 2,887                | Asset listing |          |
| 2020  | 4,194                           | -                    | -                       | -                          | 1,335                          | 2,859                | Asset listing |          |
| 2021  | 4,194                           |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont

Account 331; Transmission & Distribution Mains

| Year   | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Transmission &amp; Distribution Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1970's                                       | 7,502                           | -                    | -                       | -                          | - *                            | 7,502                | Asset listing |          |
| 1999   | 7,502                           | 2,485                | -                       | -                          | - *                            | 9,987                | Asset listing |          |
| 1999 - 4/30/19                               | 9,987                           | -                    | -                       | -                          | 8,296                          | 1,691                | Asset listing |          |
| 5/1/19 - 12/31/19                            | 9,987                           | -                    | -                       | -                          | 8,429                          | 1,558                | Asset listing |          |
| 2020   | 9,987                           | -                    | -                       | -                          | 8,529                          | 1,458                | Asset listing |          |
| 2021   | 9,987                           |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 333; Services

| Year              | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|-------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Services</b>   |                                 |                      |                         |                            |                                |                      |               |          |
| 1981              | -                               | 590                  | -                       | -                          | - *                            | 590                  | Asset listing |          |
| 2003              | 590                             | 869                  | -                       | -                          | - *                            | 1,459                | Asset listing |          |
| 2003 - 4/30/19    | 1,459                           | -                    | -                       | -                          | 923                            | 536                  | Asset listing |          |
| 5/1/19 - 12/31/19 | 1,459                           | 325                  | -                       | -                          | 951                            | 833                  | Asset listing |          |
| 2020              | 1,784                           | 242                  | -                       | -                          | 989                            | 1,037                | Asset listing |          |
| 2021              | 2,026                           |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.



DW 21-090  
Exhibit 33

Tioga Belmont  
Account 334; Meters

| Year              | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|-------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Meters</b>     |                                 |                      |                         |                            |                                |                      |               |          |
| 2000              | 5,243                           | -                    | -                       | -                          | - *                            | 5,243                | Asset listing |          |
| 2006              | 5,243                           | 445                  | -                       | -                          | - *                            | 5,688                | Asset listing |          |
| 2009              | 5,688                           | 218                  | -                       | -                          | -                              | 5,906                | Asset listing |          |
| 2009 - 4/30/19    | 5,906                           | -                    | -                       | -                          | 4,861                          | 1,045                | Asset listing |          |
| 5/1/19 - 12/31/19 | 5,906                           | 8,157                | -                       | -                          | 5,262                          | 8,801                | Asset listing |          |
| 2020              | 14,063                          | 710                  | -                       | -                          | 5,983                          | 8,790                | Asset listing |          |
| 2021              | 14,773                          |                      |                         |                            |                                | **                   |               |          |

\* Accumulated depreciation amount unknown as TB was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Belmont  
Account 347; Computer Equipment

| Year                      | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Computer Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2019 - 4/30/19            | -                               | -                    | -                       | -                          | -                              | -                    | Asset listing |          |
| 5/1/19 - 12/31/19         | -                               | 30                   | -                       | -                          | 3                              | 27                   | Asset listing |          |
| 2020                      | 30                              | 498                  | -                       | -                          | 45                             | 483                  | Asset listing |          |
| 2021                      | 528                             |                      |                         |                            |                                |                      |               | **       |

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Asset Listing

| Account                                     | Description of Asset   | Date Placed<br>In Service | Life | Cost Basis           |
|---|--|---------------------------|------|----------------------|
| <b>Land and Land Rights</b>                 |  |                           |      |                      |
| 303   | NONE   |                           |      | -                    |
| <b>Total Land and Land Rights</b>           |  |                           |      | <u>-</u>             |
| <b>Structures &amp; Improvements</b>        |  |                           |      |                      |
| <b>Structures</b>                           |  |                           |      |                      |
| 304   | Rubber roof  | 3/31/10                   | 40   | 2,848                |
| 304   | vent fan   | 3/31/10                   | 40   | 815                  |
| 304   | dry well   | 3/31/10                   | 40   | 4,381                |
| 304   | Replace door at pump station - TGV   |                           | 40   | 1,410                |
| Subtotal Structures                         |  |                           |      | <u>9,454</u>         |
| <b>Structures-Controls and Electrical</b>   |  |                           |      |                      |
| 304   | Pulled wire from well to building  | 3/28/06                   | 40   | 1,228                |
| 304   | Tie system into tank and finish electrical   | 4/26/06                   | 40   | 1,530                |
| 304   | Wired-up controls for new well   | 10/31/07                  | 40   | 457                  |
| 304   | New electric service   | 3/31/10                   | 40   | 7,642                |
| 304   | EOS control panel  | 3/31/10                   | 40   | 20,378               |
| 304   | Telephone service  | 3/31/10                   | 40   | 3,057                |
| 304   | Lights   | 3/31/10                   | 40   | 1,019                |
| 304   | Magnetic starters for well pumps   | 3/31/10                   | 40   | 5,094                |
| 304   | Transducer and BW controls   |                           | 40   | 509                  |
| Subtotal Structures-Controls and Electrical |  |                           |      | <u>40,915</u>        |
| <b>Total Structures</b>                     |  |                           |      | <u><u>50,369</u></u> |
| <b>Wells</b>                                |  |                           |      |                      |
| 307   | Well 2 650' deep, 60' casing, yeild 50 gpm   | 1/1/86                    | 30   | 1,800                |
| 307   | Well 3 553' deep, 113' casing, yeild 30 gpm including drilling well (\$7,718.50  | 12/5/06                   | 30   | 20,720               |
| <b>Total Wells</b>                          |  |                           |      | <u><u>22,520</u></u> |
| <b>Supply Mains</b>                         |  |                           |      |                      |
| 309   | 2" 160 lb. Plastic water main and conduit from well 3 to pump station (includ  | 12/5/06                   | 50   | 4,682                |
| 309   | 2" 160 lb. Plastic water main from well 2 (500'), 1" 160 lb. Plastic water main  | 1999                      | 50   | 928                  |
| <b>Total Supply Mains</b>                   |  |                           |      | <u><u>5,610</u></u>  |
| <b>Pumping Equipment</b>                    |  |                           |      |                      |
| 311   | Goulds 18GS30412 3hp submersible set 483' on 11/4" galvanized pipe with 8<br>3hp 230 1ph submersible motor<br>1.25" galvanized pipe down well (483')<br>8/3 wg submersible pump cable (490') | 12/5/06                   | 10   | 7,800                |
| 311   | Grundfos Booster Pac consisting of two pumps and varriable speed drives and  | 3/31/10                   | 10   | 37,699               |
| 311   | 2" meter / Tricon E3 Transmitter (4-20 MA)   | 11/12/12                  | 10   | 2,913                |
| 311   | Pump: Gould 7GS15L Liquid End and Motor: Submersible 1 1/2HP 3 Phase 20  | 9/20/18                   | 10   | 3,191                |
| 311   | Furnish FC20 Aqua VFD Control Card - TGV   | 12/31/20                  | 10   | 1,409                |
| <b>Total Pumping Equipment</b>              |  |                           |      | <u><u>53,012</u></u> |

DW 21-090  
Exhibit 33

## Water Treatment Equipment

|     |  |         |    |       |
|-----|--|---------|----|-------|
| 320 | Air charger complete w/ air release float (2)                        | 3/31/10 | 28 | 1,019 |
| 320 | Filter valves with timer (3)   | 3/31/10 | 28 | 6,113 |
| 320 | Filter fiberglass tanks (3)  | 3/31/10 | 28 | 5,094 |
| 320 | diaphragm valves (3)   | 3/31/10 | 28 | 815   |
| 320 | Filter Media: Aeration Mix per cubic ft., pistons, seals and spacers | 3/27/18 | 2  | 8,429 |
|     | Balance to purchase documents  |         |    | 498   |

### Total Water Treatment Equipment

## Distribution Reservoirs & Standpipes

|     |   |        |    |     |
|-----|---|--------|----|-----|
| 330 | 12,000 gallon atmosphereic storage tank | 1960's | 40 | 775 |
|-----|---|--------|----|-----|

### Total Distribution Reservoirs & Standpipes

### Trans. & Distr. Mains

|     |  |          |    |        |
|-----|--|----------|----|--------|
| 331 | 6" Ductile water main (2200')                          | 1972     | 50 | 6,111  |
| 331 | 6" Ductile water main (6')                             | 2/6/15   | 15 | 7,045  |
| 331 | 4" Ductile water main (125')                           | 5/25/07  | 15 | 348    |
| 331 | 2.5" Galvanized water main (500')                      | 1960+/-  | 15 | 1,393  |
| 331 | 2" plastic 100lb. Water main (840')                    | 1960+/-  | 15 | 2,117  |
| 331 | 1.5" plastic 100lb. Water main (150')                  | 1960+/-  | 15 | 417    |
| 331 | 4" PVC Blue brute water main (200')                    | 6/27/99  | 50 | 558    |
| 331 | Replace main and Install 2 valves on Bacon Drive - TGV | 12/31/20 | 50 | 12,073 |

**Total Trans. & Distr. Mains**

## Services

|     |                            |          |    |       |
|-----|----------------------------|----------|----|-------|
| 333 | 1" service line            | 10/20/17 | 40 | 1,599 |
| 333 |                            | 10/19/18 | 40 | 2,375 |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 8' Pipe: Plastic 2 200 lb. | 2018     | 40 | 2,067 |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 3/4" pipe copper type K    | 2015     | 40 | 4,832 |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |

DW 21-090  
Exhibit 33

|   |   |          |    |                    |
|---|---|----------|----|--------------------|
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 150' Pipe: Plastic 1 125lb. Per   | 11/21/18 | 40 | 4,805              |
|   | 150' Pipe: Plastic 1 125lb. Per   | 11/21/18 | 40 | 4,805              |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | valve / curb stop   | 1/7/02   | 40 | 871                |
|   | valve / curb stop   | 8/8/02   | 40 | 1,768              |
|   | valve / curb stop   | 6/9/03   | 40 | 767                |
| 333   | Services & Renewals - 2019  | 10/31/19 | 40 | 808                |
| 333   | Services & Renewals - 2020  | 12/31/20 | 40 | 683                |
| <b>Total Services</b>                           |   |          |    | <b>29,555</b>      |
|   |   |          |    |                    |
| <b>Meters</b>                                   |   |          |    |                    |
| 334   | Meters  | 11/96    | 20 | 300                |
| 334   | 5/8" Badger Meter   | 6/28/02  | 20 | 195                |
| 334   | 1" Meter  | 2/11/02  | 20 | 400                |
| 334   | Purchase meters 2019  | 12/31/19 | 20 | 17,515             |
| 334   | Meter Installation 2019   | 12/31/19 | 20 | 13,337             |
| 334   | Purchase Meters - TGV 2020  |          | 20 | 84                 |
| <b>Total Meters</b>                             |   |          |    | <b>31,831</b>      |
|   |   |          |    |                    |
| <b>Hydrants</b>                                 |   |          |    |                    |
| 335   | NONE  |          |    | -                  |
| <b>Total Hydrants</b>                           |   |          |    | -                  |
|   |   |          |    |                    |
| <b>Tools, Shop and Garage Equipment</b>         |   |          |    |                    |
| 343   | NONE  |          |    | -                  |
| <b>Total Tools, Shop and Garage Equipment</b>   |   |          |    | -                  |
|   |   |          |    |                    |
| <b>Communication Equipment</b>                  |   |          |    |                    |
| 346   | Vista 20 Attack Pack including controls, 6150 Keypad, 12 volt battery, inside | 8/31/11  | 10 | 1,139              |
| <b>Total Communication Equipment</b>            |   |          |    | <b>1,139</b>       |
|   |   |          |    |                    |
| <b>Computer Equipment</b>                       |   |          |    |                    |
| 347   | NDS Server (TGV allocated portion)  | 2019     | 5  | 55                 |
| 347   | Develop Emergency Response Plan - TGV   | 2020     | 7  | 361                |
| 347   | Purchase and Implementation of a Job Order Module in NDS - TGV                | 2020     | 7  | 113                |
| <b>Total Computer Equipment</b>                 |   |          |    | <b>529</b>         |
|   |   |          |    |                    |
| <b>Total Water Plant</b>                        |   |          |    | <b>\$ 247,370</b>  |
|   |   |          |    |                    |
| <b>Accumulated Depreciation</b>                 |   |          |    | <b>\$ (97,329)</b> |
|   |   |          |    |                    |
| <b>Adjustment to reconcile to Trial Balance</b> |   |          |    | <b>\$ (4,930)</b>  |
|   |   |          |    |                    |
| <b>Net Book Value @12/31/2020</b>               |   |          |    | <b>\$ 145,111</b>  |

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 304; Structures & Improvements

| Year                | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|---------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Structures</b>   |                                 |                      |                         |                            |                                |               |               |          |
| 2010                | -                               | 17,321               | (9,277) (1)             | -                          | - *                            | 8,044         | asset listing |          |
| 2010 - 4/30/19      | 8,044                           | -                    | -                       | -                          | 2,412                          | 5,632         | asset listing |          |
| 5/1/2019 - 12/31/19 | 8,044                           | -                    | -                       | -                          | 2,701                          | 5,343         | asset listing |          |
| 2020                | 8,044                           | 1,410                | -                       | -                          | 3,152                          | 6,302         | asset listing |          |
| 2021                | 9,454                           |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

|   |        |        |             |   |        |        |               |  |
|---|--------|--------|-------------|---|--------|--------|---------------|--|
| <b>Structures-Controls and Electrical</b> |        |        |             |   |        |        |               |  |
| 2006                                      | -      | 2,759  | -           | - | - *    | 2,759  | asset listing |  |
| 2007                                      | 2,759  | 1,559  | (1,099) (1) | - | - *    | 3,219  | asset listing |  |
| 2010                                      | 3,219  | 37,699 | -           | - | - *    | 40,918 | asset listing |  |
| 2010 - 4/30/19                            | 40,918 | -      | -           | - | 9,449  | 31,469 | asset listing |  |
| 5/1/19 - 12/31/19                         | 40,918 | -      | -           | - | 10,131 | 30,787 | asset listing |  |
| 2020                                      | 40,918 | -      | -           | - | 11,181 | 29,737 | asset listing |  |
| 2021                                      | 40,918 |        |             |   | **     |        |               |  |

(1) Actual year of retirement unknown as Tioga Gilford Village was under previous ownership.

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 307; Wells

| Year             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Wells</b>     |                                 |                      |                         |                            |                                |                      |               |          |
| 1986             | -                               | 1,800                | -                       | -                          | - *                            | 1,800                | asset listing |          |
| 2006             | 1,800                           | 24,864               | (4,144) (1)             | -                          | - *                            | 22,520               | asset listing |          |
| 2006 - 4/30/19   | 22,520                          | -                    | -                       | -                          | 10,351                         | 12,169               | asset listing |          |
| 5/1/1 - 12/31/19 | 22,520                          | -                    | -                       | -                          | 10,904                         | 11,616               | asset listing |          |
| 2020             | 22,520                          | -                    | -                       | -                          | 11,595                         | 10,925               | asset listing |          |
| 2021             | 22,520                          |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

(1) Actual year of retirement unknown as Tioga Gilford Village was under previous ownership.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 309; Supply Mains

| Year                | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Supply Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1999                | 928                             | -                    | -                       | -                          | - *                            | 928                  | asset listing |          |
| 2006                | 928                             | 6,550                | (1,868) (1)             | -                          | - *                            | 5,610                | asset listing |          |
| 2006 - 4/30/19      | 5,610                           | -                    | -                       | -                          | 1,573                          | 4,037                | asset listing |          |
| 5/1/19 - 12/31/19   | 5,610                           | -                    | -                       | -                          | 1,672                          | 3,938                | asset listing |          |
| 2020                | 5,610                           | -                    | -                       | -                          | 1,785                          | 3,825                | asset listing |          |
| 2021                | 5,610                           |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

(1) Actual year of retirement unknown as Tioga Gilford Village was under previous ownership.



DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 311; Pumping Equipment

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Pumping Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| Plant to 2006            | -                               | 17,468               | -                       | -                          | - *                            | 17,468               | asset listing |          |
| 2008                     | 17,468                          | 4,914                | (2,372)                 | -                          | - *                            | 20,010               | asset listing |          |
| 2010                     | 20,010                          | 37,699               | (7,296)                 | -                          | - *                            | 50,413               | asset listing |          |
| 2012                     | 50,413                          | 2,913                | -                       | -                          | - *                            | 53,326               | asset listing |          |
| 2018                     | 53,326                          | 3,191                | (4,914)                 | -                          | - *                            | 51,603               | asset listing |          |
| 2018 - 4/30/19           | 51,603                          | -                    | -                       | -                          | 39,056                         | 12,547               | asset listing |          |
| 5/1/19 - 12/31/19        | 51,603                          | -                    | -                       | -                          | 41,976                         | 9,627                | asset listing |          |
| 2020                     | 51,603                          | 1,409                | -                       | -                          | 42,029                         | 10,983               | asset listing |          |
| 2021                     | 53,012                          |                      |                         |                            |                                | **                   |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

Tioga Gilford Village  
Account 320; Water Treatment Equipment

| Year                             | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|----------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Water Treatment Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2010                             | -                               | 18,136               | -                       | -                          | - *                            | 18,136               | asset listing |          |
| 2013                             | 18,136                          | 3,982                | (5,094)                 | -                          | - *                            | 17,024               | asset listing |          |
| 2014                             | 17,024                          | 5,831                | -                       | -                          | - *                            | 22,855               | asset listing |          |
| 2015                             | 22,855                          | -                    | (3,982)                 | -                          | - *                            | 18,873               | asset listing |          |
| 2018                             | 18,873                          | 8,429                | (5,831)                 | -                          | - *                            | 21,471               | asset listing |          |
| 2018 - 4/30/19                   | 21,471                          | -                    | -                       | 498                        | 3,691                          | 18,278               | asset listing |          |
| 5/1/19 - 12/31/19                | 21,969                          | -                    | -                       | -                          | 6,811                          | 15,158               | asset listing |          |
| 2020                             | 21,969                          | -                    | -                       | -                          | 8,183                          | 13,786               | asset listing |          |
| 2021                             | 21,969                          |                      |                         |                            | **                             |                      |               |          |
|                                  | 21,969                          |                      |                         |                            |                                |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 330; Distribution Reservoirs & Standpipes

| Year  | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Distribution Reservoirs &amp; Standpipes</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1960  | -                               | 775                  | -                       | -                          | *                              | 775                  | asset listing |          |
| 1960 - 4/30/19                                  | 775                             | -                    | -                       | -                          | 775                            | -                    | asset listing |          |
| 5/1/19 - 12/31/19                               | 775                             | -                    | -                       | -                          | 775                            | -                    | asset listing |          |
| 2020  | 775                             | -                    | -                       | -                          | 775                            | -                    | asset listing |          |
| 2021  | 775                             |                      |                         |                            |                                | **                   | asset listing |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 331; Transmission & Distribution Mains

| Year   | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Transmission &amp; Distribution Mains</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 1960   | -                               | 4,150                | -                       | -                          | - *                            | 4,150                | asset listing |          |
| 1972   | 4,150                           | 6,128                | -                       | -                          | - *                            | 10,278               | asset listing |          |
| 1999   | 10,278                          | 558                  | -                       | -                          | - *                            | 10,836               | asset listing |          |
| 2007   | 10,836                          | 348                  | -                       | -                          | - *                            | 11,184               | asset listing |          |
| 2015   | 11,184                          | 7,045                | (17)                    | -                          | - *                            | 18,212               | asset listing |          |
| 2015 - 4/30/19                               | 18,212                          | -                    | -                       | -                          | 8,200                          | 10,012               | asset listing |          |
| 5/1/19 - 12/31/19                            | 18,212                          | -                    | -                       | -                          | 8,802                          | 9,410                | asset listing |          |
| 2020   | 18,212                          | 12,073               | (223)                   | -                          | 9,603                          | 20,459               | asset listing |          |
| 2021   | 30,062                          |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

DW 21-090  
Exhibit 33

Tioga Gilford Village  
Account 333; Services

| Year              | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|-------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Services</b>   |                                 |                      |                         |                            |                                |               |               |          |
| Prior to 2002     | 11,708                          | -                    | -                       | -                          | - *                            | 11,708        | asset listing |          |
| 2002              | 11,708                          | 2,638                | -                       | -                          | - *                            | 14,346        | asset listing |          |
| 2003              | 14,346                          | 767                  | -                       | -                          | - *                            | 15,113        | asset listing |          |
| 2015              | 15,113                          | -                    | (127)                   | -                          | - *                            | 14,986        | asset listing |          |
| 2017              | 14,986                          | 1,599                | (506)                   | -                          | - *                            | 16,079        | asset listing |          |
| 2018              | 16,079                          | 11,985               | -                       | -                          | - *                            | 28,064        | asset listing |          |
| 2018 - 4/30/19    | 28,064                          | -                    | -                       | -                          | 3,541                          | 24,523        | asset listing |          |
| 5/1/19 - 12/31/19 | 28,064                          | 808                  | -                       | -                          | 4,019                          | 24,853        | asset listing |          |
| 2020              | 28,872                          | 683                  | -                       | -                          | 4,749                          | 24,806        | asset listing |          |
| 2021              | 29,555                          |                      |                         |                            | **                             |               |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

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Exhibit 33

Tioga Gilford Village  
Account 334; Meters

| Year              | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|-------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
|                   | <b>Meters</b>                   |                      |                         |                            |                                |                      |               |          |
| 1996              | -                               | 300                  | -                       | -                          | - *                            | 300                  | asset listing |          |
| 2002              | 300                             | 595                  | -                       | -                          | - *                            | 895                  | asset listing |          |
| 2002 - 4/30/19    | 895                             | -                    | -                       | -                          | 761                            | 134                  | asset listing |          |
| 5/1/19 - 12/31/19 | 895                             | 30,852               | -                       | -                          | 1,552                          | 30,195               | asset listing |          |
| 2020              | 31,747                          | 84                   | -                       | -                          | 3,126                          | 28,705               | asset listing |          |
| 2021              | 31,831                          |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

Tioga Gilford Village  
Account 346; Communication Equipment

| Year                           | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Communication Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 2011                           | -                               | 1,139                | -                       | -                          | - *                            | 1,139                | asset listing |          |
| 2002 - 4/30/19                 | 1,139                           | -                    | -                       | -                          | 911                            | 228                  | asset listing |          |
| 5/1/19 - 12/31/19              | 1,139                           | -                    | -                       | -                          | 987                            | 152                  | asset listing |          |
| 2020                           | 1,139                           | -                    | -                       | -                          | 1,101                          | 38                   | asset listing |          |
| 2021                           | 1,139                           |                      |                         |                            | **                             |                      |               |          |

\* Accumulated depreciation amount unknown as TGV was under previous ownership.

\*\* 2021 will be updated at the close of the year.

Tioga Gilford Village  
Account 347; Computer Equipment

| Year | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
|      | <b>Computer Equipment</b>       |                      |                         |                            |                                |                      |               |          |
| 2019 | -                               | 55                   | -                       | -                          | 6                              | 49                   | asset listing |          |
| 2020 | 55                              | 474                  | -                       | -                          | 50                             | 479                  | asset listing |          |
| 2021 | 529                             |                      |                         |                            |                                |                      |               |          |

\*\* 2021 will be updated at the close of the year.



### 5-Year Capital Spending Plan by System

Directions:

- (1) Provide a comprehensive description
- (2) Identify the PUC account
- (3) Define priority scale used
- (4) "Urgent" is capital needed to provide safe and reliable service
- (5) FY 2021 - FY 2025 is the remaining capital needed, excluding "Urgent" needs

#### Water System: Abenaki - unallocated

| Project Description                                  | PUC Account | Priority   | Urgent     | Cost        |                  |                  |                  |                  |
|--|-------------|------------|------------|-------------|------------------|------------------|------------------|------------------|
|  |             |            |            | FY 2021     | FY 2022          | FY 2023          | FY 2024          | FY2025           |
| Unidentified replacement of blowoffs                 | 331         | See Note 2 | See Note 1 | \$ -        | \$ -             | \$ 5,000         | \$ -             | \$ 5,000         |
| Unidentified Capitalized Main Breaks                 | 331         | See Note 2 | See Note 1 | \$ -        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        |
| Unidentified Hydrant Replacements                    | 335         | See Note 2 | See Note 1 | \$ -        | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         |
| Unidentified Replacements of Services                | 333         | See Note 2 | See Note 1 | \$ -        | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         |
| Unidentified Replacements of Distribution Valves     | 331         | See Note 2 | See Note 1 | \$ -        | \$ 20,000        | \$ 20,000        | \$ 20,000        | \$ 20,000        |
| Unidentified Recurring Source of Supply Improvements | 307         | See Note 2 | See Note 1 | \$ -        | \$ 3,500         | \$ 3,500         | \$ 3,500         | \$ 3,500         |
| Unidentified Recurring Pumping Improvements          | 311         | See Note 2 | See Note 1 | \$ -        | \$ 2,500         | \$ 2,500         | \$ 2,500         | \$ 2,500         |
| Unidentified Recurring Treatment Improvements        | 320         | See Note 2 | See Note 1 | \$ -        | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         |
| Unidentified Recurring G&A Improvements              | 348         | See Note 2 | See Note 1 | \$ -        | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ 1,000         |
| <b>Total:</b>  |             |            |            | <b>\$ -</b> | <b>\$ 52,000</b> | <b>\$ 57,000</b> | <b>\$ 52,000</b> | <b>\$ 57,000</b> |

#### Water System: Lakeland (Water)

| Project Description                        | PUC Account | Priority   | Urgent     | Cost            |                   |             |                  |             |
|--|-------------|------------|------------|-----------------|-------------------|-------------|------------------|-------------|
|  |             |            |            | FY 2021         | FY 2022           | FY 2023     | FY 2024          | FY2025      |
| Water System Mapping Improvements          | 303         | See Note 2 | See Note 1 | \$ -            | \$ 3,000          | \$ -        | \$ -             | \$ -        |
| Replacement of Services                    | 333         | See Note 2 | See Note 1 | \$ 5,000        |                   |             |                  |             |
| SCADA and Instrumentation Upgrades         | 346         | See Note 2 | See Note 1 | \$ -            | \$ 35,000         | \$ -        | \$ -             | \$ -        |
| Periodic Meter Replacements                | 334         | See Note 2 | See Note 1 | \$ -            | \$ -              | \$ -        | \$ 16,067        | \$ -        |
| Generators for Lakeland Well System        | 310         | See Note 2 | See Note 1 | \$ -            | \$ 70,000         | \$ -        | \$ -             | \$ -        |
| Generator for Plumber Hill Booster Station | 310         | See Note 2 | See Note 1 | \$ -            | \$ 35,000         | \$ -        | \$ -             | \$ -        |
| <b>Total:</b>                              |             |            |            | <b>\$ 5,000</b> | <b>\$ 143,000</b> | <b>\$ -</b> | <b>\$ 16,067</b> | <b>\$ -</b> |

#### Water System: Lakeland (Sewer)

| Project Description  | PUC Account | Priority   | Urgent     | Cost        |                  |                  |                  |                  |
|--|-------------|------------|------------|-------------|------------------|------------------|------------------|------------------|
|  |             |            |            | FY 2021     | FY 2022          | FY 2023          | FY 2024          | FY2025           |
| Recurring Collection System Improvements and Capitalized Repairs | 361         | See Note 2 | See Note 1 | \$ -        | \$ 15,000        | \$ 15,000        | \$ 15,000        | \$ 15,000        |
| <b>Total:</b>  |             |            |            | <b>\$ -</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> | <b>\$ 15,000</b> |

#### Water System: White Rock

| Project Description | PUC Account | Priority | Urgent | Cost    |         |         |         |        |
|---------------------|-------------|----------|--------|---------|---------|---------|---------|--------|
|                     |             |          |        | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY2025 |

| Project Description                                  | PUC Account | Priority   | Urgent     | FY 2021           | FY 2022           | FY 2023           | FY 2024           | FY2025           |
|--|-------------|------------|------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Design and Replacement of Water Mains                | 331         | See Note 2 | See Note 1 | \$ -              | \$ -              | \$ 15,000         | \$ 150,000        | \$ 15,000        |
| Capitalized Main Breaks                              | 331         | See Note 2 | See Note 1 | \$ 8,300          | \$ -              | \$ -              | \$ -              | \$ -             |
| Water System Mapping Improvements                    | 303         | See Note 2 | See Note 1 | \$ -              |                   | \$ 3,000          |                   |                  |
| Installation of new of Distribution Valves           | 331         | See Note 2 | See Note 1 | \$ -              | \$ 50,000         | \$ -              | \$ -              | \$ -             |
| Replacement of Distribution PRVs                     | 331         | See Note 2 | See Note 1 | \$ 50,000         | \$ 10,000         | \$ 35,000         | \$ 35,000         | \$ -             |
| SCADA and Instrumentation Upgrades                   | 346         | See Note 2 | See Note 1 | \$ -              | \$ 35,000         | \$ -              | \$ -              | \$ -             |
| Periodic Meter Replacements                          | 334         | See Note 2 | See Note 1 | \$ 300            | \$ -              | \$ -              | \$ 9,746          | \$ 1,712         |
| Exploration and Construction of New Source of Supply | 307         | See Note 2 | See Note 1 | \$ -              | \$ 155,000        | \$ 265,000        | \$ -              | \$ -             |
| Treatment System and Building Upgrades               | 320         | See Note 2 | See Note 1 | \$ 90,000         | \$ 25,000         | \$ -              | \$ -              | \$ -             |
| <b>Total:</b>  |             |            |            | <b>\$ 148,600</b> | <b>\$ 275,000</b> | <b>\$ 318,000</b> | <b>\$ 194,746</b> | <b>\$ 16,712</b> |

**Water System: Tioga River (Belmont)**

| Cost  |             |            |            |               |                   |             |             |                 |
|---|-------------|------------|------------|---------------|-------------------|-------------|-------------|-----------------|
| Project Description                                   | PUC Account | Priority   | Urgent     | FY 2021       | FY 2022           | FY 2023     | FY 2024     | FY2025          |
| Water System Mapping Improvements                     | 303         | See Note 2 | See Note 1 | \$ -          | \$ -              | \$ -        | \$ -        | \$ 3,000        |
| Services Replacement                                  | 333         | See Note 2 | See Note 1 | \$ 325        | \$ -              | \$ -        | \$ -        | \$ -            |
| Water Distribution Main Replacements                  | 331         | See Note 2 | See Note 1 | \$ -          | \$ 50,000         | \$ -        | \$ -        | \$ -            |
| SCADA and Instrumentation Upgrades                    | 346         | See Note 2 | See Note 1 | \$ -          | \$ 20,000         | \$ -        | \$ -        | \$ -            |
| Generator for Tigoo River Belmont Wells and Treatment | 310         | See Note 2 | See Note 1 | \$ -          | \$ 35,000         | \$ -        | \$ -        | \$ -            |
| <b>Total:</b>   |             |            |            | <b>\$ 325</b> | <b>\$ 105,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000</b> |

**Water System: Gilford Village**

| Cost                                 |             |            |            |                  |                  |                   |             |             |
|--------------------------------------|-------------|------------|------------|------------------|------------------|-------------------|-------------|-------------|
| Project Description                  | PUC Account | Priority   | Urgent     | FY 2021          | FY 2022          | FY 2023           | FY 2024     | FY2025      |
| Replacement of Water Mains           | 331         | See Note 2 | See Note 1 | \$ 9,400         | \$ 10,000        | \$ 130,000        | \$ -        | \$ -        |
| Capitalized Main Breaks              | 331         | See Note 2 | See Note 1 | \$ 13,120        | \$ -             | \$ -              | \$ -        | \$ -        |
| Periodic Meter Replacements          | 334         | See Note 2 | See Note 1 | \$ 127           | \$ -             | \$ -              | \$ -        | \$ -        |
| Replacement of Services              | 333         | See Note 2 | See Note 1 | \$ 600           | \$ -             | \$ -              | \$ -        | \$ -        |
| SCADA and Instrumentation Upgrades   | 346         | See Note 2 | See Note 1 | \$ -             | \$ 35,000        | \$ -              | \$ -        | \$ -        |
| Treatment Improvements and Generator | 310         | See Note 2 | See Note 1 | \$ -             | \$ 35,000        | \$ -              | \$ -        | \$ -        |
| <b>Total:</b>                        |             |            |            | <b>\$ 23,247</b> | <b>\$ 80,000</b> | <b>\$ 130,000</b> | <b>\$ -</b> | <b>\$ -</b> |

**Note 1:** All capital work completed in 2021 and 2022 has been deemed urgent. For planning purposes all routine capital improvements have been delayed until 2023 or later.

**Note 2:** The year in which the project is planned is analagous to the priority. The more critical the project is to providing reliable service the sooner the project is planned.

**STATE OF NEW HAMPSHIRE**  
**BEFORE THE**  
**PUBLIC UTILITIES COMMISSION**

Docket DW 20-112  
Abenaki Water Company, Inc.

Permanent Rate Proceeding

**MOTION FOR PROTECTIVE ORDER AND CONFIDENTIAL TREATMENT**  
**OF FACILITY PLANS**

NOW COMES, Abenaki Water Company, Inc.'s (Abenaki or Company) in accordance with N.H. Admin. Rule Puc 203.08 and RSA Chapter 91-A, and hereby moves the New Hampshire Public Utilities Commission (Commission) to grant confidential treatment to certain maps, or record drawings, of its water facilities that it is producing to the Commission in response to the Commission's request for information. In support of its motion, Abenaki states as follows:

1. Pursuant to Puc 203.08(a), the Commission "shall...issue a protective order providing for the confidential treatment of one or more documents upon a finding that the document or documents are entitled to such treatment pursuant to RSA 91-A:5...."
2. The State's Right-to-Know law, RSA Chapter 91-A, affords two relevant exemptions for protecting Abenaki's confidential information. First, pursuant to RSA 91-A:5, IV, "confidential, commercial, or financial information" and documents disclosure of which would constitute an invasion of privacy may be exempt from public disclosure. See, RSA 91-A:5, IV and *Union Leader Corp. v. New Hampshire Housing Financing Authority*, 142 N.H. 540, 552 (1997) citing *Perras v. Clements*, 127 N.H. 603, 605 (1986). An invasion of privacy analysis, in turn, requires an evaluation of three factors: (1) whether there is a privacy interest at

Abenaki Motion Protective Order  
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stake that would be invaded by disclosure; (2) whether there is a public interest in disclosure; and (3) a balance of the public's interest in disclosure and the interests in non-disclosure. *Lamy v. N.H. Pub. Util. Comm'n*, 152 N.H. 106, 113 (2005).

3. Second, under RSA 91-A:5 VI, “[r]ecords pertaining to matters relating to the preparation for and the carrying out of all emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life” are exempt from public disclosure.

4. Although Abenaki's plans at issue in this motion have not been “developed by local or state safety officials”, they have been prepared at the direction of state safety officials. N.H. Code Admin. R. Env-Dw 503.21(b)(11) requires water systems to prepare emergency plans and submit them to the N.H. Department of Environmental Services. Env-Dw 503.21(d), (f), and (g). Abenaki's maps, or ‘record drawings’, are part of Abenaki's emergency plan. The maps being submitted to the Commission as part of the request for information are the same maps used for the emergency plans. The emergency plans required by Env-Dw 503:21 are intended to thwart tampering, sabotage, and damage to the water system. Env-Dw 503.02.<sup>1</sup> Tampering, sabotage, and damage to a water system could result in widespread damage or injury, therefore, the emergency plans and maps Abenaki is mandated to prepare and file with the N.H.

---

<sup>1</sup> Env-Dw 503.02 Notification of Impairment.

(a) The owner of a community or non-community, non-transient water system shall notify the department within 24 hours after discovery of any of the following:

(1) Actual or suspected tampering, sabotage, security breach, or any suspicious incident at the water system;  
(2) Damage to or depletion of the source of the supply or water system facilities which impairs the quality or sufficiency of the supply; or  
(3) Interruption of service of a pressure zone or the entire water system due to an extended power outage, line break, or other cause.

Abenaki Motion Protective Order  
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Department of Environmental Services would constitute plans developed by state safety officials and would be covered by the exemption under RSA 91-A:5, VI.

5. Further, these plans contain specific detail and show the size of mains and the location of gate valves, distribution mains, curb stops, pressure reducers, service lines, wells, and pressurized water storage tanks. This level of detail is sufficient to raise security concerns. To protect against threats to the system, Abenaki does not publicly disclose maps of its water systems. Knowledge of the specific locations of this critical infrastructure could facilitate a terrorist act or sabotage which could render the system unable to provide water service or unable to provide safe water. Such a water outage or contamination of supply could result in devastating impacts to Abenaki and its customers in terms of property damage and, in the event of contamination, injury or loss of life. Abenaki avers that knowledge of the specific details of the water system, including location of where a customer's service line connects would constitute an invasion of customer privacy. Knowledge of the specific location of Abenaki's infrastructure would constitute an invasion of privacy for Abenaki in that protecting assets from public disclosure is directly related to Goal 2 of the Sector-Specific Plan under the National Infrastructure Protection Plan (NIPP), updated pursuant to Presidential Policy Directive 21 (PPD-21) relative to Critical Infrastructure Security and Resilience. That goal is to "protect, detect, respond to, and recover from all hazards better":

Abenaki Motion Protective Order  
Page 4 of 6

**Table 2: Water and Wastewater Sector Goals and Objectives**

|                    |   |
|--------------------|---|
| <b>Goal 1</b>      | <b>Sustain protection of public health and the environment.</b>   |
|                    | The Nation relies on sustained availability of safe drinking water and on treatment of wastewater to maintain public health and environmental protection. To protect public and environmental health better, the Water and Wastewater Sector works to ensure the continuity of both drinking water and wastewater services. |
| <b>Objective 1</b> | Encourage integration of both physical and cyber security concepts into daily business operations at utilities to foster a security culture.  |
| <b>Objective 2</b> | Evaluate and develop surveillance, monitoring, warning, and response capabilities to recognize and address all-hazards risks at Water and Wastewater Sector systems that affect public health and economic viability.   |
| <b>Objective 3</b> | Develop a nationwide laboratory network for water quality protection that integrates Federal and state laboratory resources and uses standardized diagnostic protocols and procedures, or develop a supporting laboratory network capable of analyzing threats to water quality.  |
| <b>Goal 2</b>      | <b>Recognize and reduce risk.</b>   |
|                    | With an improved understanding of the vulnerabilities, threats, and consequences, owners and operators of utilities can continue to thoroughly examine and implement risk-based approaches to protect, detect, respond to, and recover from all hazards better.   |
| <b>Objective 1</b> | Improve identification of vulnerabilities based on knowledge and best available information, with the intent of increasing the Sector's overall protection posture.   |
| <b>Objective 2</b> | Improve identification of potential threats through knowledge base and communications—with the intent of increasing overall protection posture of the Sector.   |
| <b>Objective 3</b> | Identify and refine public health and economic impact consequences of manmade or natural incidents to improve utility risk assessments and enhance the Sector's overall protection posture.   |
| <b>Goal 3</b>      | <b>Maintain a resilient infrastructure.</b>   |
|                    | The Water and Wastewater Sector will investigate how to optimize continuity of operations to ensure the economic vitality of communities and the utilities that serve them. Response and recovery from an incident in the Sector will be crucial to maintaining public health and confidence.                               |
| <b>Objective 1</b> | Emphasize continuity of drinking water and wastewater services as it pertains to utility emergency preparedness, response, and recovery planning.   |

Source: Homeland Security/U.S. EPA, National Infrastructure Protection Plan (NIPP) (2013), Water and Wastewater Systems Sector-Specific Plan (2015).  
<https://www.cisa.gov/sites/default/files/publications/nipp-ssp-water-2015-508.pdf>

Abenaki believes that under a balancing of privacy interests, the interests of Abenaki and its customers of keeping the water system and service lines non-public and safe from terrorists or sabotage outweigh and exceed the public's interest in seeing the precise location of the water system and its components for purposes of seeing the Commission's conduct of public business under RSA Chapter 91-A.

6. The Commission has previously balanced the interests of the utility seeking to protect disclosure of utility infrastructure plans that show specific locations of specific assets against the public's right to disclosure and has granted protective treatment to similarly detailed system maps. The Commission found that the privacy interest at stake would be invaded and that the public's interest did not warrant disclosure. In *Aquarion Water Company, Inc.*, Order

Abenaki Motion Protective Order  
Page 5 of 6

No. 25,863 (Feb. 1, 2016), the Commission protected “infrastructure information” including maps that identify areas of a water utility’s distribution system. In *Unitil Energy Systems, Inc.*, Order No. 24,677 (Oct. 6, 2006), the Commission granted confidential treatment of information regarding its electric distribution system that “disclose[d] detailed information as to how the distribution system is designed and configured, revealing key components and their locations [, including] ... planning information as to how the system may be configured in the near future.” *Id.* at 14-15, 23. The Commission also protected information locating and identifying “blackstart” units, so-designated, because they are generators capable of starting themselves and producing power to start other generators, and therefore “support essential power supply in New England.” *Public Service Co. of N.H.*, Order No. 24,750 at 18, 25 (May 25, 2007). Abenaki seeks to protect its system infrastructure information for the same public health, security, and economic reasons as raised in these past Commission orders. Whether the Commission applies RSA 91-A:5, IV and the privacy interest or RSA 91-A:5, VI and the security exemption, Abenaki believes it satisfies both exemptions to warrant an order protecting its detailed system maps from public disclosure.

7. Pursuant to N.H. Admin. R. Puc 203.02 and 203.08, an original and six copies plus one redacted public copy of the motion and affected documents are being filed. Pursuant to the Commission’s rules, the DOE and OCA will be able to access the confidential maps; the maps will not be withheld from other parties in this proceeding so long as they sign non-disclosure agreements to ensure the infrastructure maps will be kept from public disclosure. To the extent similar infrastructure maps are necessary to be filed in the future in this proceeding, Abenaki seeks the same protective treatment of those maps as well.

Abenaki Motion Protective Order  
Page 6 of 6

WHEREFORE, Abenaki Water Company, Inc. respectfully requests the Commission:

- A. Grant this motion; and
- B. Grant such other relief as is just and equitable.

Respectfully submitted,

ABENAKI WATER COMPANY, INC.

By Its Attorney,

Date: October 7, 2021

By: Marcia A. Brown  
Marcia A. Brown, NH Bar #11249  
NH Brown Law, P.L.L.C.  
20 Noble Street  
Somersworth, NH 03878-2621  
(603) 219-4911  
mab@nhbrownlaw.com

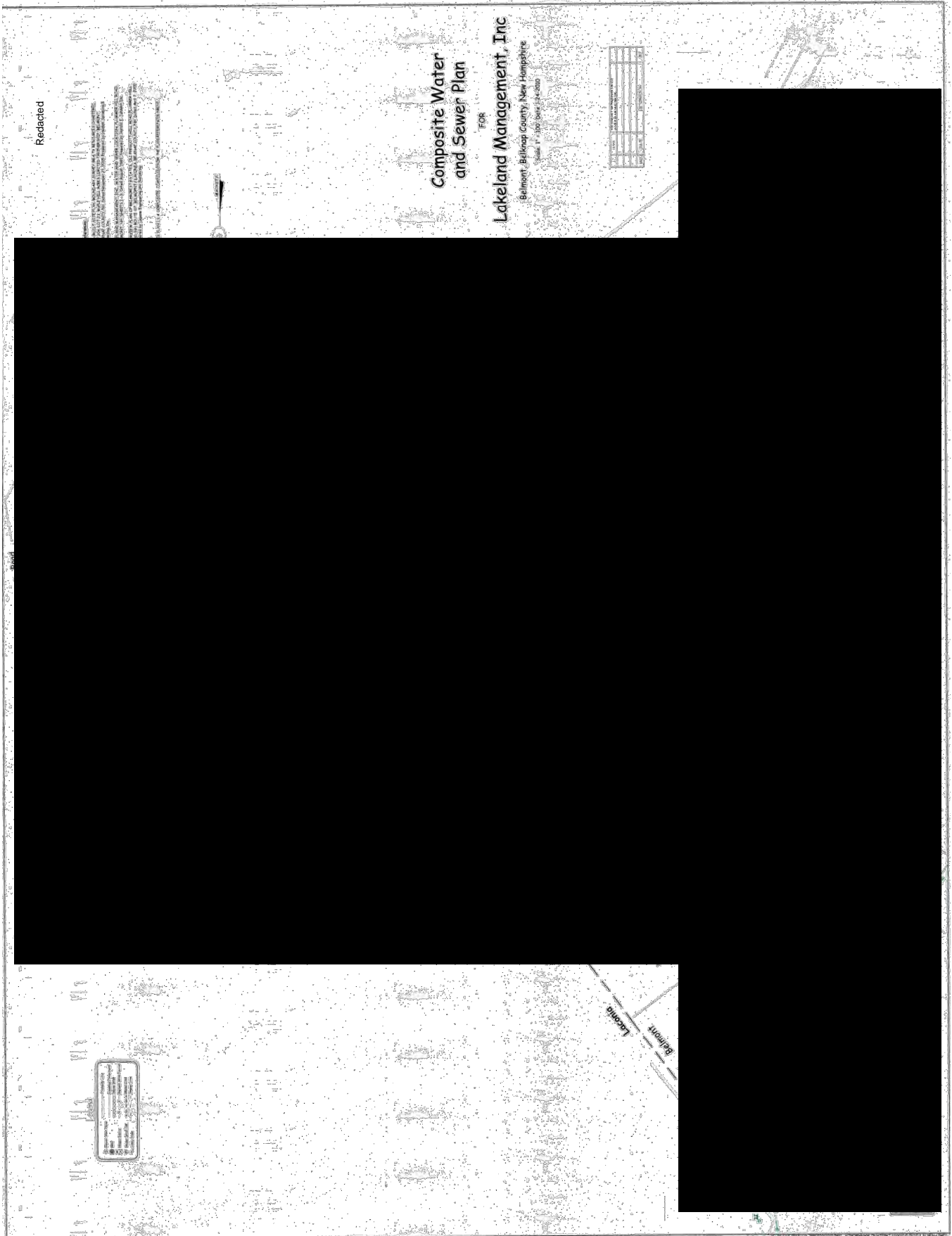
CERTIFICATE OF SERVICE

I hereby certify that a copy of this motion for protective order and confidential treatment has been forwarded this day by electronic transmission to the Docket-Related service lists for DW 20-112.

Dated: October 7, 2021

Marcia A. Brown  
Marcia A. Brown





# ABENAKI WATER COMPANY

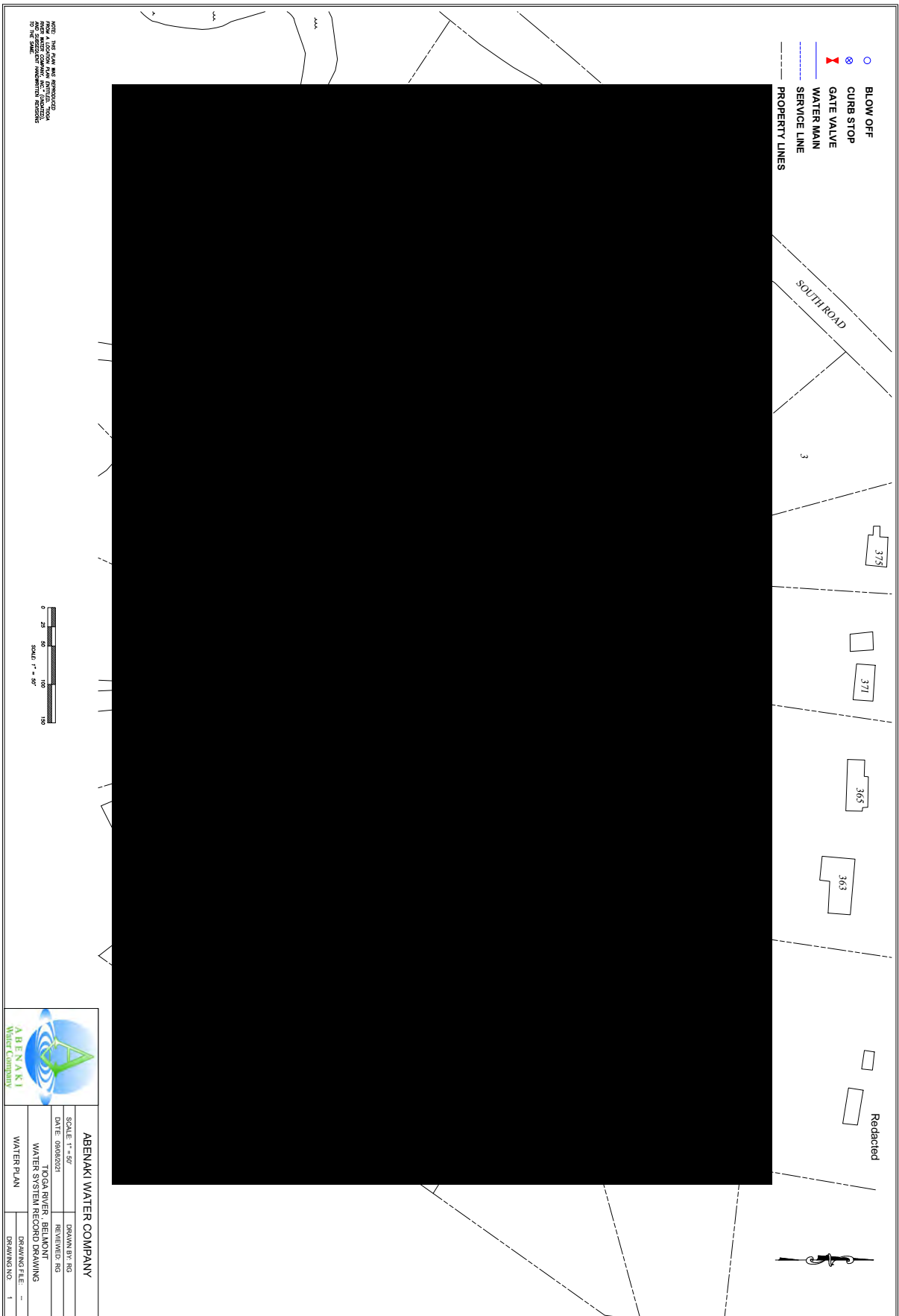


37 NORTHWEST DRIVE  
PLAINVILLE, CONNECTICUT 06062  
860-747-1665



SYSTEM LOCATION

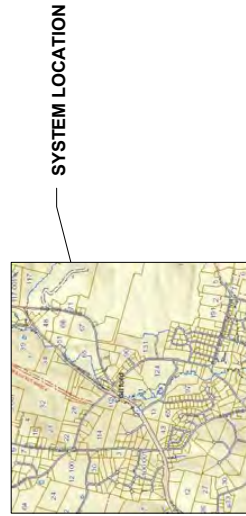
WHITE ROCK WATER SYSTEM  
BOW, NEW HAMPSHIRE  
SYSTEM RECORD DRAWINGS  
2019



# ABENAKI WATER COMPANY

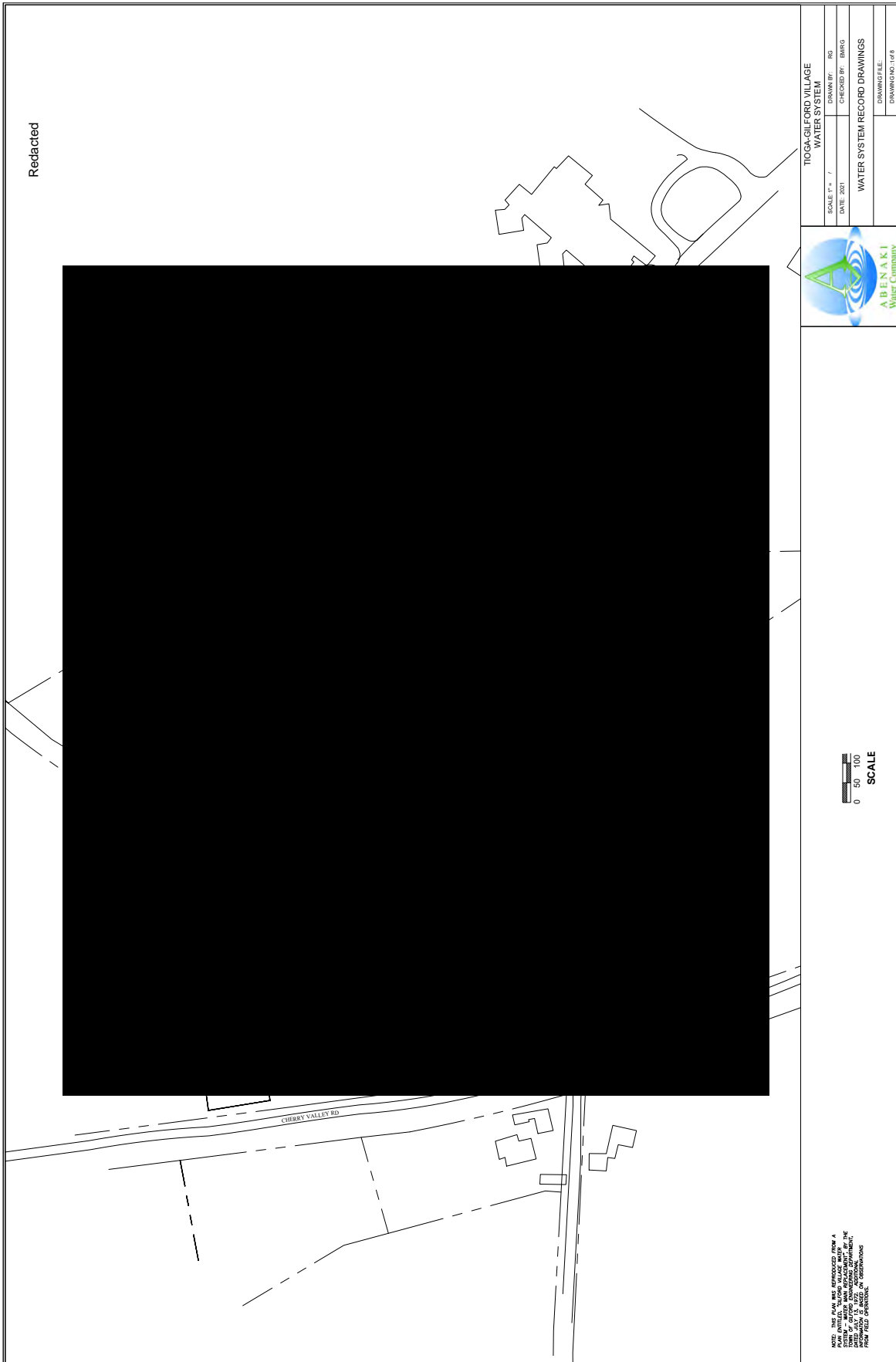


**37 NORTHWEST DRIVE  
PLAINVILLE, CONNECTICUT 06062  
860-747-1665**

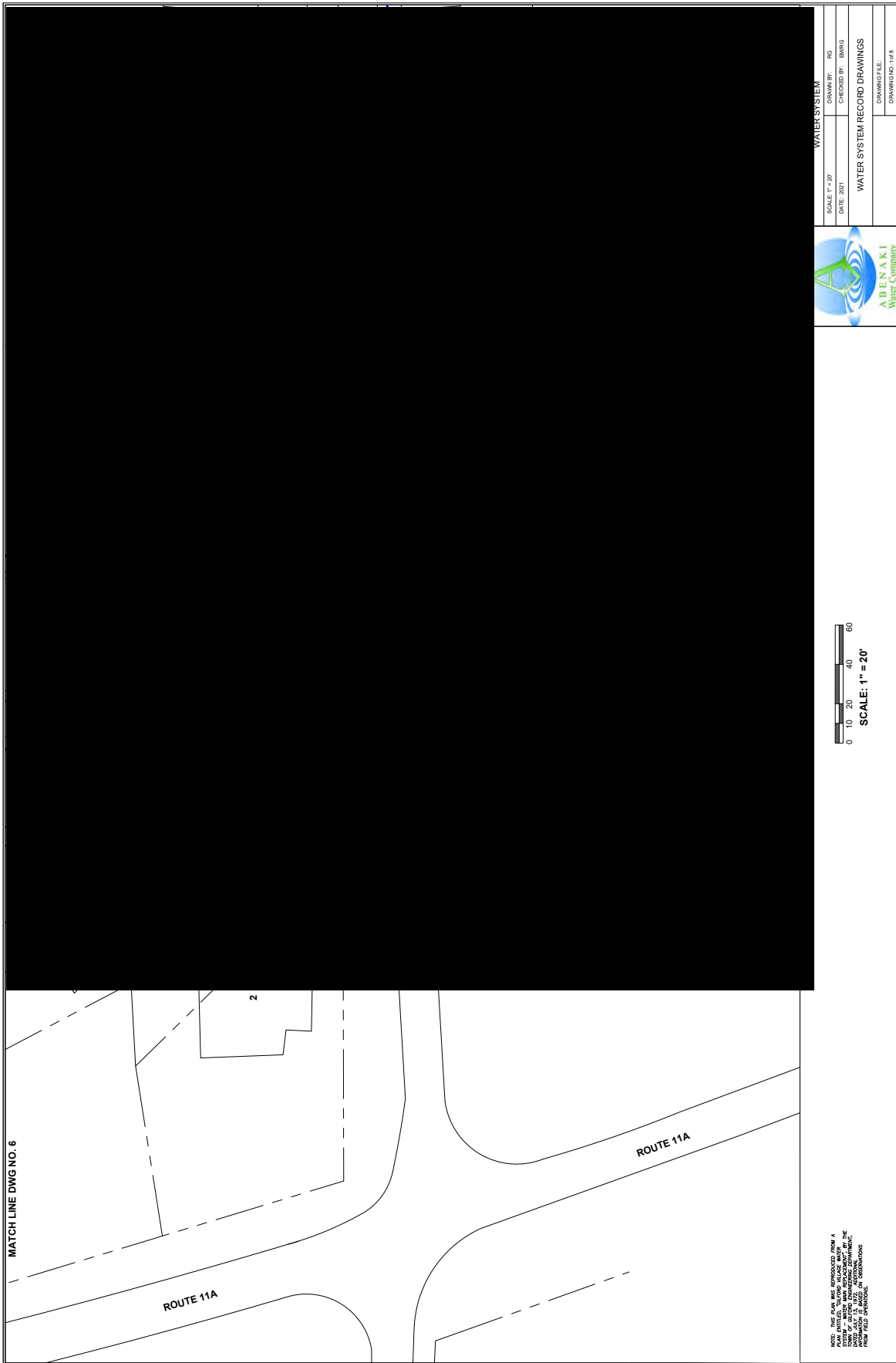


**TIOGA-GILFORD VILLAGE  
GILFORD, NEW HAMPSHIRE**

**SYSTEM RECORD DRAWINGS  
2021**



Redacted

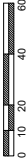



DW 21-090  
Exhibit 33

000094



Redacted

|  |  |   |                                       |            |                 |              |
|--|--|---|---------------------------------------|------------|-----------------|--------------|
| <p>NOTE: THIS DATA WAS OBTAINED FROM A<br/>FIELD SURVEY. THE DATA IS NOT<br/>GUARANTEED TO BE 100% ACCURATE.<br/>THE DATA IS PROVIDED FOR INFORMATIONAL<br/>PURPOSES ONLY. THE USER SHALL<br/>VERIFY THE DATA BY FIELD SURVEY.</p> | <p>SCALE: 1" = 20'</p>  |  | TIOGA-GILFORD VILLAGE<br>WATER SYSTEM |            |                 |              |
|  |  |   | SCALE: 1" = 20'                       | DATE: 2011 | DESIGNED BY: RD | DRAWN BY: RD |
|  |  |   | WATER SYSTEM RECORD DRAWINGS          |            |                 |              |
|  |  |   | DRAWING FILE:                         |            |                 |              |
|  |  |   | DRAWING NO: 398                       |            |                 |              |

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Exhibit 33



